



நூலக நிறுவனம்
**Noolaham
Foundation**

2014

ANNUAL REPORT

www.noolahamfoundation.org

Mission

Noolaham Foundation's mission is to document and preserve knowledge, properties and values of all spheres related to the Sri Lankan Tamil speaking communities, make such knowledge accessible to all and capacitate communities to engage in knowledge building and learning.

Objectives

- Document, preserve and digitally archive ethnography and knowledge bases of mainstream and marginalized communities including dialects, belief systems, myths, rituals, folklore, games, indigenous medicine, law and administrative systems, technologies and arts.
- Engage in and support preservation and digital archiving of written, print, multi-media and electronic resources related to Sri Lankan Tamil speaking communities.
- Provide knowledge and information services to ensure free and open access, thereby supporting educational, research and development endeavors related to Sri Lankan Tamil speaking communities.
- Build communities of practice, processes, technologies and standards of archival, library and information sciences through communication, networking and collaboration.

Noolaham Foundaiton Services

Noolaham Foundation in accordance with its objectives undertakes projects in the following four program areas:

- Research and Documentation
- Digital Preservation and Access
- Information Services for Community Development
- Building Capacities and Communities of Practice

Our focus is to deliver quality results in accordance with international standards. In recent years, we are growing from a digital library project into a matured archival institution. The following are brief descriptions of some of our key projects.

Noolaham Digital Library (noolaham.org)

The largest Tamil digital library online with more than 15,000 print resources. The digital library serves students, researchers, historians, activists and the public.

E-Pallikoodam – Virtual Learning Environment (epallikoodam.org)

E-Pallikoodam is a virtual learning platform that supports and empowers students at the grassroots. The platform contains past exams, text books, curriculum guides and interactive quizzes.

Special Collections

Noolaham's Special Collections projects aim to provide focus and dedicated resources to support research, documentation, digitization and archiving of materials relating to communities that face additional challenges. The following such collections are being developed: Women Archive, Muslim Archive and Malaiyaham Archive.

Manuscripts Archive

Palm-leaf manuscripts need special handling and equipment to be digitized. To date, 5000+ Manuscript pages from Chunnakam Library and the Jaffna Library have been digitally preserved and made accessible online.

Open Datasets

Noolaham Foundation aims to collect and makes accessible a large set of context and community specific open data such as information about places, people, organization, works, biodiversity, microclimate, economic data and social indicators. Biographical Dictionary containing more than 2,700+ entries has been developed in the first phase of this project.

Reference and Research Assistance Services

Reference and research assistance services from a librarian and researchers are made available to students, teachers and researchers.

Living Archive - 2014 in Review

Noolaham Foundation is the memory bank of the Tamil speaking communities. We collect, preserve, share, and celebrate our language, literature, arts, culture and knowledge bases. We aim to be an inclusive space, platform and institution to carry out that mission.

Strategic and Operational Highlights

2014 was a foundational year for Noolaham. Our multi-year work to transform into a volunteer centered and professionally managed institution reached major milestones. The Policy, Procedure and Program Manual was developed to document and formalize various operational and governance related activities. The Steering Committee was transformed into the Regulatory Board with key decision making responsibilities. Staff members were recruited to strengthen the organization and to increase its efficiency. We developed our Technology and Information Science roadmaps. Canada and UK Chapters were registered and undertook various activities such as resource mobilization, collections development and obtaining permissions.

Project Highlights

Our core work is documentation, digitization, digital preservation and providing access. In 2014, 1875 works were digitized and cataloged in the Noolaham Digital Library. We received permissions from 46 content creators. The 2013 Tamil Documentation Conference proceedings were published. We undertook several important initiatives and pilot projects including the following:

- *Digitization of Community Medicine information sources*
- *Unwritten Laws and its influence on community and Human Rights in Jaffna*
- *'Ravanesan Koothu' was staged and documented*
- *Pilot projects: Malaiyaham Archive, Who is Who (Biographical Dictionary)*

"Unwritten Laws and its influence on community and Human Rights in Jaffna" was a research based documentation project. Malaiyaham Archive was undertaken to document works related to often neglected Upcountry Tamils.

Challenges

With a strong Management team, NF was able to establish partnerships and undertake key projects. However, long term sustainability and resource mobilization remained a major challenge. Project selection needs to be more aligned with the core mission and objectives of the Noolaham Foundation. The project design, oversight and reporting needs to be improved.

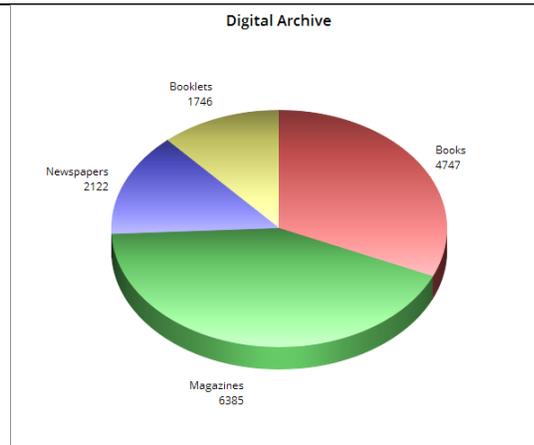
Looking Ahead

Noolaham Foundation has established itself in the fields of documentation, digital preservation and access. This year we have taken steps to establish a research based documentation program. We provide audited financial reports and detail project reports. We measure our output and impact, and this report is a statement to that commitment.

Achievements at a Glance

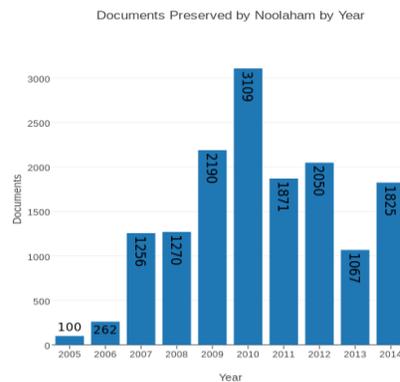
Digital Archive

Books 4,747
 Magazines 6,385
 Newspapers 2,122
 Booklets 1,746
 Total Items 15,000



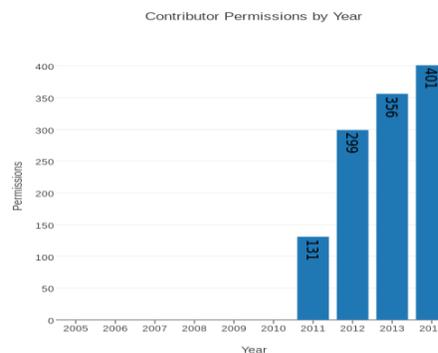
Digital Library

Authors 2,668
 Publishers 1,896
 Published years 112
 Portals 17
 Articles 100,000 +



Stakeholders

Volunteers 216
 Content Contributors 402
 Donors 308
 Collaborating Organizations 20



Collection Development

Muslim Archive 202
 Malayalam Archive 136
 Personal Collections 13

What We Accomplished in 2014

Noolaham Digital Library/Archive:

The core service offered by Noolaham Foundation is the free and open access Noolaham Digital Library (noolaham.org). In 2014, 1,875 works were digitized and cataloged. Noolaham Foundation reached a major milestone of 15,000 publications. The works include books, magazines, journals, newspapers, newsletters, annual publications, memorial publications and handbooks.

We have strengthened our copyrights policies. While we are strong advocates of Open Access, we fully respect the copyrights of content creators. Thus, we seek permission from content creators before making their work accessible. In 2014, 46 content creators provided permission to make their works accessible, taking our total number of permission contributors to 402.

Collections Development in 2014

Collections Development was focused on collecting and preserving rare documents. Vembadi Girls' High School's Institutional Repository, Tamil Students of Colombo Royal College Collection, Mr. Sivasubramaniam Annapurna Jothilingam Collection, and 350 documents from Department of Community & Family Medicine, Faculty of Medicine, University of Jaffna are some notable collections. Detailed project descriptions are given below.

Reference Sources

Noolaham Foundation collects and develops information resources about people, places and organizations related to Sri Lankan Tamil speaking communities. This program is a key component of our information architecture. Prior to 2014, we had collected information about around 3000 organizations. During 2014, we initiated the Who is Who pilot project with a view to collecting information about various individuals. 612 biographical entries were created via this pilot project.

Noolaham Publications

The 2013 Tamil Documentation Conference proceedings were published in 2014. The proceedings contain forty-eight research articles. It received special appreciation from scholars and the general public.

Noolaham Events

Noolaham Foundation and Norway Tamil Sangam, staged 'Ravanesan Koothu' in Colombo with the facilitation of Batticaloa Theatre Lab.

The project's main event 'Ravanesan Koothu' was held at the Ramakrishna Mission Hall, Colombo – 06 on 4th January 2014 with more than 800 spectators. The 'Ravanesan Koothu' can be viewed as a great honor to and a glimpse at our heritage for Tamil speaking communities in Sri Lanka through these treasury performances. The performance was telecast

on Vasantham TV, and a series of special articles were published in the Virakesari weekend edition about 'Ravanesan Koothu'. This is the first time 'Ravanesan Koothu' was telecast on the visual media in Sri Lanka. This online availability of the event will promote the rich heritage of Tamil culture and Tamil language around the world.

Malaiyaham Archive Pilot Project

The Malaiyaham Archive Pilot Project was carried out by Noolaham Foundation during 2013 and 2014 to digitize and preserve the publications of the Malaiyaham Tamil speaking community. It was implemented as a special collection development project of the Noolaham Digital Library. Documentation and digitization of books and publications related to the Malaiyaham Tamil community was an objective of the project as well.

Through this project Noolaham Foundation has digitized 140 documents and made them available on its digital library. The digitized publications include information about Upcountry Tamils' culture, distinctive history, tradition, political context, religious practices, arts, stories, the schooling system, journals and novels. A web portal named Noolaham: Malaiyaha_Avanakam (நூலகம்: மலையக ஆவணகம்) was also created. This project was a successful initiative and received special appreciation from Malaiyaham Tamil writers and publishers.

Institutional Repository - Osai: Jaffna Vembadi Girls' High School Digitization

The main objective of 'Osai: Jaffna Vembadi Girls' High School Digitization' project was collecting, preserving, and disseminating digital copies of the published documents of Vembadi Girls' High School, Jaffna and its community members. This collection includes periodical publications from different years (1956 -2014) and materials such as magazines, newsletters, booklets, reports, souvenirs and felicitation, annual publications, leaflets, memorial publications, monographs and educational materials. It was a collaborative project undertaken by Noolaham Foundation with the help of Vembadi Old Girls' Association (VOGA). This project aimed to provide open access to and to create global visibility for the institution's publications and to store and preserve institutional digital assets. During this project, 73 rare documents were digitized and made available online through Noolaham Foundation's Digital Library (www.noolaham.org).

Research based Documentation - Unwritten Laws and its influence on community and Human Rights in Jaffna.

The Unwritten Laws and Practices, their influence on the community and Human Rights in Jaffna project was carried out by Noolaham Foundation with the support of Neelan Tiruchelvam Trust in Jaffna. This project aimed to research on the status of Unwritten Laws and practices among the Jaffna community and to identify their influence on Human Rights at present. Other objectives of the project are to create awareness on this topic among the public, to preserve and document project related materials and to make them available to the wider public.

Almost hundred and twenty unwritten laws, practices and trends were identified, and included in the research paper produced during project period. These unwritten Laws and practices

were identified through interactive discussions with experts in the field, community based organizations, consortiums, and beneficiaries, video footages, audio recordings, books, flyers, news from local media, and related photos 30 audio recordings and videos from interactive discussions were also documented and preserved. 23 project related books were collected and digitized from repositories and various scholars.

Documentation and Information Sharing of Community Medicine Resources

The Documentation and Information Sharing of Community Medicine Resources Project was carried out by Noolaham Foundation in 2014 to digitize the publications and collections of the Department of Community & Family Medicine, Faculty of Medicine, University of Jaffna. Through this project Noolaham Foundation has digitized 326 documents and made them available on its Digital Library (www.noolaham.org). The digitized publications include documents related to disease prevention and control, Siddha Medicine books, handbooks, statistics, annual reports of family health, administration reports, annual surveys, working papers, situation analysis papers, bulletins, monographs, magazines, journals and newsletters. These documents are available for free access and could be downloaded in the user-friendly interface of Noolaham Foundation's Digital Library and most of the knowledge seekers and relevant stakeholders will have easy access to these services.

Noolaham Foundation strongly believes that this project has added substantial reference resources covering healthy lifestyle, health education, disease prevention, injuries management, and first aid. Thus this collection will immensely benefit the communities in the years to come.

Improvement of e-Learning Facilities and Soft Skills of the Students of Children's Home

The Improvement of e-Learning Facilities and Soft Skills of the Students of Children's Home project is to increase the capacity of 50 school going children in Hindu Board Children Home on their soft skills, general knowledge, and leadership. Other objective of the project is to introduce and help them familiarize to Moodle based interactive virtual learning system and digitize, archive education related document and conducting promotion activities for improving the learning facilities for the children home's students.

During the project period twenty three training sessions were conducted. Each training session lasted for about three hours. Forty six students and six resource persons participated in these training sessions. The training series included soft skills training and information literacy training. Information Literacy training provided students with the capacity to search, evaluate, obtain and use study materials and other information sources from Noolaham Digital Library, Epallikoodam and the internet.

In the Words of Our Users

மா. மகேந்திரன் (2014.07.24)

வலைத்தளத்தைப் பார்வையிட்டுள்ளேன். ஆனால் இவ்வளவு அர்ப்பணிப்புகளுக்கு மத்தியில் தான் அவை வலையேற்றப்படுகின்றன என இன்று அறிந்தேன் வாழ்த்துக்கள்.

Prof. Sinniah Maunaguru

It gives me great pleasure that we staged 'Raavanesan melodrama' in front of a large number of spectators. Myself and our students got motivated and encouraged by the big round of applaud and the standing ovation from the great audience. I'm looking forward for another opportunity to perform the 'Raavanesan melodrama' in collaboration with Noolaham Foundation".

பா. அட்டனை (2014.02.20)

ஆர்ப்பாட்டமில்லா ஆழமான பணிகள் சமூக முன்னேற்றத்திற்கு அவசியமானவை என்பதால் நூலகம் எமக்கு முக்கியமானது.

பரமசிவம் சிந்தரன் (2014.04.21)

அரசியல் சார்பு இல்லாத உங்களின் நற்பணி தொடரட்டும். நூலகத்திற்கு என்னால் ஆன உதவிகளை தொடர்ந்து செய்திடுவேன்.

இரத்தினம் நித்தியானந்தம் - இரத்தினம் அமைப்பு (2014.01.02)

பார்த்தேன், வியந்தேன்
உங்கள் பணி தொடர வாழ்த்துகின்றேன்.

Mrs. Sriranjini Anandakumarasamy

President OGA, Vembadi Girl's High School

This project will provide an opportunity to preserve these rare documents and share them with a wider community of school students and I am extremely excited about this process and made thanks about this project as well. All the published documents should be archived and sub section must be completed by all. In this hand book containing digitized documents detail and this book addition to helping to find and digitize other documents. I am kindly asking everyone come forward to complete this task.

Noolaham Community

Patrons

Rathina Iyer Pathmanaba Iyer
Sivasubramaniam Pathmanathan
Sinniah Maunaguru
Selvy Thiruchandran
Macbool Alimmohamed Nuhman
Somasundram Sandrasegaram
Sabharatnam Jeyarasa
Paramu Pushparatnam

Board of Trustees

Pathmanaba Iyer Rathina Iyer
Shaseevan Ganeshanathan
Kopinath Thillainathan
Seran Sivananthamoorthy

Company Secretary

Sentitcumaran Ramalingham

Steering Board

Ramanaish Kathiravel
Shaseevan Ganeshanathan
Kopinath Thillainathan
Seran Sivananthamoorthy
Natkeeran L Kanthan
Sanjayan Selvamanickam
Sutharshan Sirinivasan
Bharaneetharan J
Mahendran Thiruvarangan
Shanmugapriyan Shanmugam

Staff

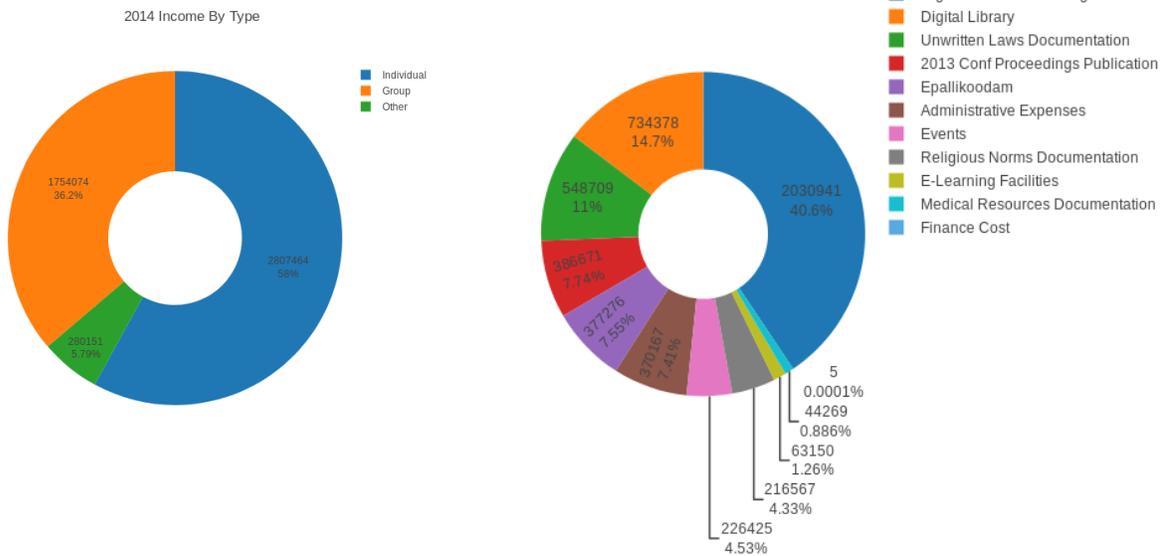
Lambotharan Sivarajah
Gajani Satchithanandan
Srivakeesan Sriranganathan
Pirapakar Nadarasa
Nirosha Vadivelu
Thappiththal Sathiyaseelan
Pilogini Pararajasingam
Meuriy Gajendran
Prashanthi Karuneswaran

Financial Summary

Noolaham Foundation is committed to completing financial transparency and accountability. The full professionally audited financial reports are attached below. In 2014, the total donations received from individuals, foundations and other sources was 4,841,689 LKR. 58% of donations were received from individuals. Thank you to all our donors. It is you who sustain our work.

The total expenditures for 2014 was 4,998,558 LKR. The majority of the expenditure was towards our digital library and digital preservation program. The administrative costs was 370167, which was 7.4% of the total expenses.

2014 Expenditures By Type



Financial Statements

NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE)

Financial Statements
For the Year Ended
31 December 2014

Amerasekera & Co.,
Chartered Accountants
12, Rotunda Gardens
Colombo 03
Sri Lanka

INDEPENDENT AUDITOR'S REPORT

To the Shareholders of Noolaham Foundation (Company Limited by Guarantee)

Report of the Financial Statements

We have audited the financial statements of Noolaham Foundation ("the Company"), which comprise the statement of financial position as at 31 December 2014 and the statement of profit or loss and other comprehensive income, statement of changes in equity and, cash flow statement for the year then ended, and a summary of significant accounting policies and other explanatory information as set out on pages 02 to 11.

Board's Responsibility for the Financial Statements

The Board of Directors ("Board") is responsible for the preparation of these financial statements that give a true and fair view in accordance with Sri Lanka Accounting Standards for Small and Medium-sized Entities' (SLFRSs for SMEs), and for such internal control as Board determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Sri Lanka Auditing Standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An Audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risk of material misstatements of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by Board, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

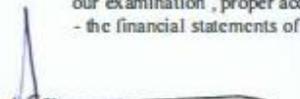
Opinion

In our opinion, the financial statements give a true and fair view of the financial position of the Company as at 31 December 2014, and of its financial performance and cash flows for the year then ended in accordance with Sri Lanka Accounting Standards for Small and Medium-sized Entities' (SLFRSs for SMEs).

Report on Other Legal and Regulatory Requirements

As required by section 163 (2) of the companies' Act No. 07 of 2007, we state the following:

- a) The basis of opinion and Scope and limitations of the audit are as stated above.
- b) In our opinion:
 - we have obtained all the information and explanations that were required for the audit and, as far as appears from our examination, proper accounting records have been kept by the Company,
 - the financial statements of the Company, comply with the requirements of section 151 of the Companies Act.


CHARTERED ACCOUNTANTS
COLOMBO, 23.12.2015

**NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE)
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2014**

(Expressed in Sri Lankan Rupees)

| | Note | 2014 | 2013 |
|--|------|------------------|------------------|
| Income | 3 | 4,561,538 | 4,265,833 |
| Direct Expenses | 4 | (4,628,387) | (2,759,388) |
| Net Income / (Expenses) | | (66,849) | 1,506,444 |
| Other Income | 5 | 280,151 | - |
| Administrative Expenses | 6 | (370,167) | (1,347,701) |
| Finance Cost | 7 | (5) | (8) |
| Excess / (Deficit) of Income Over Expenditure for the Year | | (156,870) | 158,735 |
| Other Comprehensive Income | | - | - |
| Total Comprehensive Income / (Expense) for the Year | | (156,870) | 158,735 |

Audit Report on Page 1

Figures in brackets indicate deductions

Notes to the Financial Statements on Pages 05 to 11 form an integral Part of these Financial Statements.



**NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2014**

(Expressed in Sri Lankan Rupees)

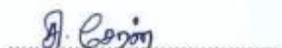
| | Note | 2014 | 2013 |
|------------------------------------|------|----------------|----------------|
| ASSETS | | | |
| Non - Current Assets | | | |
| Property, Plant and Equipment | 8 | 392,966 | 558,869 |
| Current Assets | | | |
| Cash and Cash Equivalents | 9 | 161,937 | 30,121 |
| Total Assets | | 554,903 | 588,990 |
| FUNDS AND LIABILITIES | | | |
| Funds | | | |
| Accumulated Funds | 10 | 212,120 | 368,990 |
| Total Funds | | 212,120 | 368,990 |
| Current Liabilities | | | |
| Loan Account | | 322,783 | 200,000 |
| Accrued Expenses | | 20,000 | 20,000 |
| Total Current Liabilities | | 342,783 | 220,000 |
| Total Funds and Liabilities | | 554,903 | 588,990 |

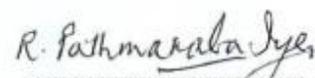
I certify that these Financial Statements of the Company comply with the requirements of the Companies Act No. 07 of 2007.


Finance Officer

The Board of Directors is responsible for the preparation and presentation of these Financial Statements.

Approved and Signed for and on behalf of the Committee of Management,


Director


Director

Date :- 23.12.2015
Colombo,

Audit Report on Page 1
Figures in brackets indicate deductions
Notes to the Financial Statements on Pages 05 to 11 form an integral Part of these Financial Statements.



NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE)
STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2014

(Expressed in Sri Lankan Rupees)

| | 2014 | 2013 |
|--|------------------|------------------|
| Cash Flows from Operating Activities | | |
| Excess / (Deficit) of Income over Expenditure for the Year | (156,870) | 158,735 |
| <i>Adjustments for;</i> | | |
| Depreciation | 298,903 | 261,917 |
| Expenditure Over Income Before Changes in Working Capital | 142,033 | 420,653 |
| Changes in Working Capital | | |
| Loan Account | 122,783 | - |
| Net Cash Generated from Operating Activities | 264,816 | 420,653 |
| Cash Flows from Investing Activities | | |
| Acquisition of Property, Plant and Equipment | (133,000) | (316,603) |
| Net Cash used in Investing Activities | (133,000) | (316,603) |
| Net Changes in Cash and Cash Equivalents During the Year | 131,816 | 104,049 |
| Cash and Cash Equivalents at Beginning of the Year | 30,121 | (73,928) |
| Cash and Cash Equivalents at End of the Year | 161,937 | 30,121 |

| <i>Cash and Cash Equivalents at End of the Year Represented By;</i> | 2014 | 2013 |
|---|----------------|---------------|
| Cash at Bank | 161,454 | 21,620 |
| Cash in Hand | 483 | 8,501 |
| | 161,937 | 30,121 |

Audit Report on Page 1

Figures in brackets indicate deductions

Notes to the Financial Statements on Pages 05 to 11 form an integral Part of these Financial Statements.



**NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2014**

1. CORPORATE INFORMATION

1.1 Domicile and Legal Form

The Noolaham Foundation is a Limited Liability Company by Guarantee, incorporated and domiciled in Sri Lanka under Companies Act No. 07 of 2007. The Registered Office of the Company is located at No. 07, 57th Lane, Colombo 06.

1.2 Principal Activities and Nature of Operations

The Objectives for which the Foundation established are,

- To engage in activities relating to digital library services.
- To support digital preservation projects by providing financial assistance
- To provide advices on digital and archiving technology and preservation
- To create virtual digital libraries by indexing other websites.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

2.1 Basis of Preparation

These financial statements have been prepared under the historical cost convention in accordance with the Sri Lanka Accounting Standards for Small and Medium-sized Entities' (SLFRS for SMEs).

The preparation of financial statements under SLFRS for SMEs requires the use of certain critical accounting estimates. It also requires management to exercise its judgments in the process of applying the group's accounting policies. Areas involving a higher degree of judgments or complexity, or areas where assumptions and estimations are significant to the financial statements are disclosed in note 2.6.

2.1.1 Foreign Currency Translation

Transactions in foreign currencies are translated to Sri Lanka Rupees at the exchange rate prevailing at the dates of the transactions.

Monetary assets and liabilities denominated in foreign currencies at the reporting date are retranslated to Sri Lanka Rupees at the closing rate of exchange prevailing at that date.

2.2 ASSETS AND BASIS OF THEIR VALUATION

2.2.1 Property, Plant and Equipment

Property, Plant and Equipment are stated at cost of purchase less accumulated depreciation and any impairment losses. The cost of an item of Property, Plant and Equipment comprise its purchase price and any directly attributable cost of bringing the asset to working condition for its intended use.

The cost of self constructed assets includes the costs of materials, direct labor, and any other costs directly attributable to bringing the asset to working condition of its intended use. This also includes costs of dismantling and removing the items and restoring the site on which they are located.

Subsequent expenditure is capitalized only when it is possible that the future economic benefits embodied with the expenditure will flow to the company and its cost can be measured reliably. All other ongoing repairs and maintenance are expensed as incurred.

Depreciation

Depreciation will be calculated by using the straight-line method on the cost of all Property, Plant and Equipment in order to write off such amounts over the estimated useful economic life of such assets.

The estimated useful life of asset is as follows:

| Assets Category | Depreciation Rate | Useful Lives |
|------------------------|-------------------|--------------|
| Office Equipment | 12.5% | 8 Years |
| Furniture and Fittings | 20.0% | 5 Years |
| Computer | 50.0% | 2 Years |

Notes to the Financial Statements continued



**NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2014**

2.3 Basic Financial Instruments

Financial assets and financial liabilities are recognized when the company becomes a party to the contractual provisions of the instrument. Financial assets and financial liabilities are measured initially at the transaction price (including transaction costs except in the initial measurement of financial assets and liabilities that are measured at fair value through profit or loss).

Financial assets are derecognized when the contractual rights to the cash flows from the financial assets have expired or settled and the company has transferred substantially all risks and rewards of ownership of the financial assets to another party. The company derecognizes a financial liability when the obligation specified in the contract is discharged, is cancelled or expires.

At the end of each reporting period financial instruments are measured at amortized cost using the effective interest method.

At the end of each reporting period, the company assess whether there is objective evidence of impairment of any financial assets that are measured at cost or amortized cost. If there is objective evidence of impairment, the impairment loss is recognized in profit or loss immediately.

2.3.1 Cash and Cash Equivalents

Cash and cash equivalents include cash in hand, demand deposits and other short-term highly liquid investments with original maturities of three months or less.

2.4 LIABILITIES AND PROVISIONS

2.4.1 General

All known liabilities have been provided for in preparing the Financial Statements contingent events and their financial impact if any, are disclosed in notes to the Financial Statements.

2.4.2 Funds

The funds that are restricted are recognized at their fair value. When such funds relate to an expense item it is recognized as income over the period necessary to match it, so the costs which it is intended to compensate for on a systematic basis. Funds that are related to assets are deferred in the Balance Sheet and credited to the Income Expenditure account at the end of the project.

2.5 RECEIPTS / EXPENSES RECOGNITION

2.5.1 Receipts

Receipts are recognized on systematic and rational basis over the period necessary to match them with the related cost.

2.5.2 Expenditure

All Expenses are recognized as and when such expenses are incurred.

2.6 SIGNIFICANT ACCOUNTING ESTIMATES AND JUDGMENTS

2.6.1 Information about estimates and assumptions that have the most significant effect on recognition and measurement of assets, liabilities, income and expenses is provided below:

Useful Life Time of Depreciable Assets

The Company reviews its estimate of the useful life time of depreciable assets at each reporting date, based on the expected economic utility of the assets.

Notes to the Financial Statements continued



NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2014

(Expressed in Sri Lankan Rupees)

| | | 2014 | 2013 |
|--|-----------------|------------------|------------------|
| 3 Income | | | |
| <i>Donors</i> | <i>Donor ID</i> | | |
| Pathmanaba Iyer Rathina Iyer | D0001 | 109,083 | 545,167 |
| Natkeeran L. Kanthan | D0002 | 309,210 | 100,100 |
| Piratheepan Paramanathan | D0008 | 14,961 | 17,696 |
| Jeyachandran Vaithilingam | D0022 | 37,100 | 52,000 |
| Kopinath Thillainathan | D0023 | 386,240 | 113,000 |
| Jeyakumar R. | D0025 | 26,247 | 12,640 |
| Shaseevan Ganeshanathan | D0029 | - | 20,750 |
| Ganeshwara V. | D0030 | 9,843 | 6,320 |
| Sivakumar Balasubramaniam | D0035 | - | 20,431 |
| Gantharsah S. | D0041 | - | 52,950 |
| Pirathapan Y. | D0055 | 5,249 | 6,320 |
| Varatharaj S. | D0056 | 6,562 | 7,584 |
| Arulmozhi K. | D0060 | 32,809 | 31,600 |
| Ganesan Nanda | D0061 | 13,124 | 12,640 |
| Mathiyalagan Ariyaratnam | D0072 | - | 13,000 |
| Nandakumaran N. | D0079 | 6,562 | 10,000 |
| Vasanthakumar Rathinasingham | D0093 | - | 13,000 |
| Niranjanan S. | D0095 | 3,281 | 3,160 |
| Gunaranjan G. | D0109 | 6,562 | 6,320 |
| Kannan K. | D0110 | - | 6,320 |
| Krishnamenon N. | D0111 | 3,281 | 3,160 |
| Lavanya Kugan | D0112 | 19,685 | 12,640 |
| Pratheepan K. | D0113 | 6,562 | 6,320 |
| Raveendra M. | D0114 | 6,562 | 6,320 |
| Saranya Kugan | D0115 | 19,685 | 12,640 |
| Sathiskumar S. | D0116 | 6,562 | 6,320 |
| Shenthan T. | D0117 | 6,562 | 6,320 |
| Sivakumaran K. | D0118 | - | 12,640 |
| Sivathasan A. | D0119 | 6,562 | 6,320 |
| Srikanthan N. | D0120 | 6,562 | 6,150 |
| Uhayakumar S. | D0122 | 6,562 | 6,320 |
| Vasuki Kuharajan | D0123 | 6,562 | 6,320 |
| Balasuthan Gopalasingam | D0148 | 10,600 | - |
| Sutharshan Srinivasan | D0164 | 26,562 | - |
| Sabeshkumar Kumaraswamy | D0166 | - | 10,534 |
| Poopalapillai Vivekanantha | D0185 | 13,876 | 66,830 |
| Amirthakaran Amirthalingam | D0192 | 5,300 | 13,000 |
| Dr. Srikanthan M.G. | D0201 | - | 52,668 |
| Franklin Marshal K. | D0212 | 22,260 | - |
| Noolaham : United Kingdom | D0218 | 33,345 | - |
| Federal Assistance Award | D0229 | - | 570,141 |
| Akilan Poobalasingam | D0230 | 21,200 | 13,000 |
| Anojan Gunaratnam | D0231 | 5,300 | 13,000 |
| Yoga Nathan Trust | D0232 | 405,000 | 250,000 |
| Sanjayan Selvamanickam | D0239 | 35,000 | 538,246 |
| Skanthatheva Subramaniam | D0240 | 14,280 | 152,000 |
| Visions Global Empowerment | D0241 | - | 335,810 |
| Royal College Old Tamil Debaters Association | D0236 | - | 10,000 |
| Relief And Rehabilitation Network (UK) | D0237 | - | - |
| Neelan Thiruchelvam Trust | D0238 | 495,000 | 261,205 |
| Balance C/F | | 2,149,700 | 3,428,900 |

Figures in brackets indicate deductions

Notes continue to the Financial Statements Continued



NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2014

(Expressed in Sri Lankan Rupees)

| | | 2014 | 2013 |
|------------------------------------|-------|------------------|------------------|
| Balance B/F | | 2,149,700 | 3,428,900 |
| Pratheepan Pathmanathan | D0008 | - | 81,276 |
| Thangesh Paramsothy | D0243 | - | 10,216 |
| Krishnarajah Kanagasabai | D0244 | 20,728 | 20,431 |
| Ahilan Foundation | D0245 | - | 102,155 |
| Nivetha Uthayarajan | D0246 | 21,000 | 102,155 |
| Ezhuna Media Foundation | D0247 | - | 37,796 |
| Paramakumaran Navaratnam | D0248 | - | 20,500 |
| Suganthakumar Nallanathar | D0249 | - | 20,500 |
| Kaviraj Sanmuganathan | D0251 | 10,364 | 10,534 |
| Suresh Subramaniam | D0253 | 50,000 | 106,370 |
| Vidivu Australia Limited | D0255 | - | 325,000 |
| Gunaseelan A. | D0213 | 5,300 | - |
| Anonymous Contributions (2014) | D0259 | 35,175 | - |
| Arulampalam Paramasivam | D0269 | 6,938 | - |
| Arunasalam Lingeswaran | D0268 | 6,938 | - |
| In memory of thaa. Iraththinamma | D0288 | 65,174 | - |
| Ayathurai Arulampalam | D0267 | 6,938 | - |
| Raveendran B. | D0296 | 6,562 | - |
| Balasingam Velupillai | D0270 | 8,326 | - |
| Canadian Tamil Writers Association | D0271 | 60,240 | - |
| Dr. Ratnagopal Jeyapoorna Bala | D0260 | 44,460 | - |
| Elanchelian Nadarajah | D0293 | 3,660 | - |
| Ganeshalingam Suntharalingam | D0307 | 10,600 | - |
| Gunatharan Gunaratnam | D0282 | 13,163 | - |
| Shivakulam K. | D0297 | 3,281 | - |
| Kalaiarasy Kugarajh | D0048 | 9,736 | - |
| Kumaran Arulliah | D0233 | 26,500 | - |
| London Sivan Kovil Trust | D0257 | 424,097 | - |
| Mahendran Masilamani | D0272 | 17,000 | - |
| Murugesu Balasundram | D0265 | 13,876 | - |
| Murugiah Velalagan | D0291 | 1,830 | - |
| Norway Tamil Sangam | D0252 | 554,074 | - |
| Norway Tech | D0290 | 86,684 | - |
| Sriskanthan P. | D0289 | 22,072 | - |
| Param Soma Easan | D0262 | 11,115 | - |
| Pirapakaran Nesarasa | D0306 | 5,300 | - |
| Prasanthu Sutharshan | D0273 | 29,983 | - |
| Ragavan Ganeshan | D0149 | 11,115 | - |
| Rajeshkumar Chinniah | D0042 | 11,115 | - |
| Ratnam Foundation | D0250 | 300,000 | - |
| Ratnavel Kethiswaran | D0286 | 4,146 | - |
| Ravikumar Velautham | D0274 | 26,089 | - |
| Sivanoli S. | D0299 | 2,625 | - |
| Sivashanmuganathan S. | D0279 | 11,683 | - |
| Srirajan S. | D0121 | 3,281 | - |
| Saatviga Sudhahar | D0261 | 11,115 | - |
| Salangai Narthanalayam Tamilsk | D0278 | 19,472 | - |
| Sarvavavthan Subramaniam | D0266 | 6,938 | - |
| Sarvendra Tharmalingam | D0277 | 1,947 | - |
| Satha & Co. Solicitors | D0284 | 8,291 | - |
| Seetharama Iyer Kiritharan | D0285 | 10,364 | - |
| Balance C/F | | 4,158,996 | 4,265,833 |

Figures in brackets indicate deductions

Notes continue to the Financial Statements Continued



NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2014

(Expressed in Sri Lankan Rupees)

| | | 2014 | 2013 |
|---|-------|------------------|------------------|
| Balance B/F | | 4,158,996 | 4,265,833 |
| Selvam Arulanantham | D0168 | 23,450 | - |
| Selvin Ireneuss Mariampillai | D0276 | 19,472 | - |
| Sivananthan Sangarapillai | D0264 | 20,814 | - |
| Sivarathan Vairavanathan | D0283 | 12,437 | - |
| Sothiperumal Sriskantharajah | D0287 | 127,550 | - |
| Stephen Vidthiyani | D0258 | 50,000 | - |
| Subakanthi Narendran | D0263 | 21,339 | - |
| Suthakaran Arumugam | D0157 | 21,200 | - |
| Thanabalasingam Sathees | D0295 | 6,562 | - |
| Thangavel Kanapathippillai | D0275 | 24,142 | - |
| Thiagalasingam Ratnam | D0292 | 5,490 | - |
| Sujanthan V. | D0298 | 3,281 | - |
| Vajeevan Ganeshanathan | D0176 | 11,115 | - |
| Vasuky Jayapalan | D0280 | 9,736 | - |
| Vasuthevan | D0281 | 11,500 | - |
| Vinayagar Thevarajah | D0294 | 13,255 | - |
| Piraba Ponnudurai | D0033 | 21,200 | - |
| | | 4,561,538 | 4,265,833 |
| 4 Direct Expenses | | | |
| Project Expenses | | | |
| Documentation and Archiving of Rare Endangered Documents | | - | 287,472 |
| Noolaham Digital Library Collection Development | | 734,378 | 126,850 |
| Digitizing Publication for Online Access | | - | 252,500 |
| Tamil Documentation Conference 2013 | | - | 523,438 |
| Initiation of Moodle for Sri Lankan Tamil Speaking Students | | 232,276 | 153,408 |
| Noolaham Introduction Events | | 26,425 | 31,930 |
| Documentation on Architecture | | - | 7,000 |
| Pallikoodam Program | | 145,000 | 200,000 |
| Peer to Peer Project | | - | 20,131 |
| Create Awareness and Social Acceptance of Cultural Heredity through Display and Documentation | | 200,000 | - |
| Sharing and Documenting Traditional and Religious Norms of Sri Lankan Tamil | | 216,567 | - |
| Tamil Documentation Conference 2013 Proceeding Publication and Events | | 386,671 | 139,000 |
| Unwritten Laws and its Influence on Community and Human Rights in Jaffna | | 548,709 | - |
| Improvement of e-Learning Facilities and Soft Skill to Children's Home Students | | 63,150 | - |
| Documentation and Information Sharing of Community Medicine Resources | | 44,269 | - |
| | | 2,597,446 | 1,741,728 |

Figures in brackets indicate deductions

Notes continue to the Financial Statements Continued



NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2014

(Expressed in Sri Lankan Rupees)

| | 2014 | 2013 |
|------------------------------------|-------------------------|-------------------------|
| Program Expenses | | |
| CD Purchase | - | 7,140 |
| Communication | 229,909 | 76,143 |
| Rent and Hall Bookings | 183,500 | - |
| Printing and Stationery | 128,166 | 21,112 |
| Equipment and Software Maintenance | 44,090 | 6,050 |
| Travel and Transportation | 22,754 | 52,015 |
| Staff Welfare | 33,239 | 33,845 |
| Sub Contract Charges | 869,917 | 559,438 |
| Depreciation | 298,903 | 261,917 |
| Typing Expense | 30,318 | - |
| Electricity | 74,580 | - |
| Office Maintenance | 39,105 | - |
| Postage | 75,460 | - |
| Miscellaneous | 1,000 | - |
| | <u>2,030,941</u> | <u>1,017,660</u> |
| Total Direct Expenses | <u>4,628,387</u> | <u>2,759,388</u> |
| 5 Other Income | | |
| Book Release Honorarium | 49,501 | - |
| Advertisement | 56,000 | - |
| Ticket Sales | 87,650 | - |
| General Donation | 85,000 | - |
| Dialog Refund | 2,000 | - |
| | <u>280,151</u> | <u>-</u> |
| 6 Administrative Expenses | | |
| Communication | - | 72,311 |
| Sub Contract Charges | 305,646 | 812,330 |
| Postage | 5,561 | 48,795 |
| Printing and Stationery | 21,200 | 30,184 |
| Office Equipment Maintenance | - | 24,050 |
| Rent | - | 180,000 |
| Office Maintenance | - | 30,327 |
| Computers Up-Grading | - | 22,100 |
| Travel and Transportation | - | 33,448 |
| Staff Welfare | - | 9,675 |
| Publication | - | 26,900 |
| Advertisement | 13,910 | 33,831 |
| Bank Charges | 3,850 | 3,750 |
| Audit Fees | 20,000 | 20,000 |
| | <u>370,167</u> | <u>1,347,701</u> |

Figures in brackets indicate deductions

Notes continue to the Financial Statements Continued



NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2014

(Expressed in Sri Lankan Rupees)

| | 2014 | 2013 |
|-----------------------|----------|----------|
| 7 Finance Cost | | |
| Overdraft Interest | <u>5</u> | <u>8</u> |

8 Property, Plant and Equipment
Cost

| Description | Balance as at 01 Jan. 2014 | Additions | Balance as at 31 Dec. 2014 |
|------------------------|-------------------------------|----------------|-------------------------------|
| Computers | 409,400 | - | 409,400 |
| Office Equipment | 458,210 | 118,400 | 576,610 |
| Furniture and Fittings | 113,268 | 14,600 | 127,868 |
| | <u>980,878</u> | <u>133,000</u> | <u>1,113,878</u> |

Depreciation

| Description | Balance as at 01 Jan. 2014 | Charge for the Year | Balance as at 31 Dec. 2014 |
|------------------------|-------------------------------|------------------------|-------------------------------|
| Computers | 330,934 | 204,700 | 535,634 |
| Office Equipment | 58,907 | 69,197 | 128,104 |
| Furniture and Fittings | 32,168 | 25,006 | 57,174 |
| | <u>422,009</u> | <u>298,903</u> | <u>720,912</u> |

Written Down Value 558,869 392,966.00

9 Cash and Cash Equivalents

Cash at Bank

Commercial Bank - (A/c No - 1100063121) 161,454 21,620

Cash in Hand

483 8,501
161,937 30,121

10 Accumulated Fund

Balance at the Beginning of the Year

368,990 210,254

Excess / (Deficit) of Income over Expenditure for the Year

(156,870) 158,735

Balance at the End of the Year

212,120 368,990

Figures in brackets indicate deductions.



Get Involved

Noolaham Foundation is a volunteer-lead and driven non-profit institution. It depends on a range of contributors like you to sustain and grow its activities. We provide many opportunities for anyone sharing our vision and Objectives to contribute in small and big ways. The following are just few of the ways you can contribute:

Contribute Content

Noolaham Foundation is dependent upon the support of authors, publishers, photographers, videographers, scholars, librarians, archivists and the public to provide content, sources and information for our projects. We respectfully invite all content creators to join hands in creating the largest digital Tamil repository in the world.

Contribute Expertise

Our aim is to be an advanced digital archiving institution in the World. To that end, we rely upon experts from a wide range of fields including digitization, information technology, software development, library and information sciences and archiving science to provide us with input and guidance with respect to standards, methodologies and technologies.

Contribute Funding

As a nonprofit organization, Noolaham Foundation relies on its network of donors for its ongoing activities and sustainability. You can make small ongoing donations, fund specific projects, contribute to the Noolaham Foundation Endeavorment or provide needed equipment and facilities.

Donate Us

Sri Lanka

Account Name: Noolaham Foundation
Account Number: 1100063121
Bank: Commercial Bank (Wellawatte Branch), Colombo, Sri Lanka
Swift code: CCEYLKLX

United Kingdom

Account Name: Noolaham UK Limited
Bank: Barclays Bank
Sort Code: 20 72 91
Account Number: 30926124

Canada

Account Name: Noolaham
Bank: TD Canada
Branch: 1704
Account Number: 0584-5273777

Profile of the Organization

| | |
|-----------------|--|
| Registered Name | Noolaham Foundation |
| Established | 2005 |
| Address | No 7, 57th Lane, Colombo-06, Sri Lanka |
| Incorporated | May 2010 |
| Registration | GA 2390 |
| Head Office | Noolaham Foundation No 7, 57th Lane, Colombo-06. Sri Lanka |
| Jaffna Address | Noolaham Foundation C/O Jaffna Public Library, Jaffna. |
| Telephone | 0094 112363261 |
| Email | noolahamfoundation@gmail.com |
| Website | www.noolahamfoundation.org |
| Digital Library | www.noolaham.org |
| Noolaham Canada | 1306 - 330 McCowan Road Scarborough, Ontario M1J 3N3 Canada |
| Noolaham UK | 27-B High Street Plaistow London, E13 0AD United Kingdom |
| Noolaham Norway | Klaus Torgårds vei 12B 0372 OSLO, Norway |

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