

**Friends of Manipay Hospital**

**Charity No. 1113439**

**Company No. 05483859**

**Trustees' Report and Unaudited Accounts**

**30 June 2020**

**Friends of Manipay Hospital**  
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**Friends of Manipay Hospital  
Independent Examiners Report**

**Independent Examiner's Report to the trustees of Friends of Manipay Hospital**

I report to the charity trustees on my examination of the accounts of Friends of Manipay Hospital for the year ended 30 June 2020 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

**Responsibilities and basis of report**

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Pathmanathan Valluvar

ACCA

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08 March 2021

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**Friends of Manipay Hospital  
Trustees Annual Report**

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 30 June 2020.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Company No. 05483859**

**Charity No. 1113439**

**Registered Office**

1 Beauchamp Court  
Victors Way  
Barnet  
Herts  
EN5 5TZ

**Directors and Trustees**

The Directors of the charitable company are its Trustees for the purposes of charity law. The following Directors and Trustees served during the year:

Bo Cyrus Selvajeyan Mills  
Jayantha Arnold  
Sharvanandan Arnold

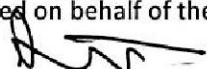
**Accountants**

Ace Accountants & Tax Consultants Ltd  
First Floor, Heraldic House  
160-162 Cranbrook Road,  
Ilford  
Essex  
IG1 4PE

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

  
Jayantha Arnold  
Trustee

08 March 2021

**Friends of Manipay Hospital**  
**Summary Income and Expenditure Account**  
**for the year ended 30 June 2020**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Income	89,488	62,429
<b>Gross income for the year</b>	<u>89,488</u>	<u>62,429</u>
Expenditure	42,919	66,498
<b>Total expenditure for the year</b>	<u>42,919</u>	<u>66,498</u>
Net income/(expenditure) before tax for the year	46,569	(4,069)
<b>Net income /(expenditure )for the year</b>	<u>46,569</u>	<u>(4,069)</u>

Friends of Manipay Hospital  
Statement of Financial Activities  
for the year ended 30 June 2020

		<b>Unrestricted</b>		
		funds	Total funds	Total funds
		2020	2020	2019
	Notes	£	£	£
<b>Income and endowments from:</b>				
Charitable activities	4	89,488	89,488	62,429
<b>Total</b>		<u>89,488</u>	<u>89,488</u>	<u>62,429</u>
<b>Expenditure on:</b>				
Charitable activities	5	42,847	42,847	66,426
Other	6	72	72	72
<b>Total</b>		<u>42,919</u>	<u>42,919</u>	<u>66,498</u>
Net gains on investments		-	-	-
<b>Net income/(expenditure)</b>		<u>46,569</u>	<u>46,569</u>	<u>(4,069)</u>
Transfers between funds		-	-	-
<b>Net income/(expenditure) before other gains/(losses)</b>		<u>46,569</u>	<u>46,569</u>	<u>(4,069)</u>
<b>Other gains and losses</b>				
<b>Net movement in funds</b>		<u>46,569</u>	<u>46,569</u>	<u>(4,069)</u>
<b>Reconciliation of funds:</b>				
Total funds brought forward		26,239	26,239	30,308
<b>Total funds carried forward</b>		<u><u>72,808</u></u>	<u><u>72,808</u></u>	<u><u>26,239</u></u>

1 Accounting policies

**Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

**Change in basis of accounting or to previous accounts**

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

**Fund accounting**

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

**Income**

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

**Friends of Manipay Hospital  
Balance Sheet**

at 30 June 2020

Company No. 05483859	Notes	2020 £	2019 £
<b>Current assets</b>			
Cash at bank and in hand		72,808	26,239
		<u>72,808</u>	<u>26,239</u>
<b>Net current assets</b>		72,808	26,239
<b>Total assets less current liabilities</b>		72,808	26,239
<b>Net assets excluding pension asset or liability</b>		72,808	26,239
<b>Total net assets</b>		<u>72,808</u>	<u>26,239</u>
<b>The funds of the charity</b>			
<b>Restricted funds</b>	8		
<b>Unrestricted funds</b>	8		
General funds		72,808	26,239
		<u>72,808</u>	<u>26,239</u>
<b>Reserves</b>	8		
<b>Total funds</b>		<u>72,808</u>	<u>26,239</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 30 June 2020 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 08 March 2021

And signed on its behalf by:



Jayantha Arnold  
Trustee  
08 March 2021



2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2019 £	Total funds 2019 £
<b>Income and endowments from:</b>		
Charitable activities	62,429	62,429
<b>Total</b>	<u>62,429</u>	<u>62,429</u>
<b>Expenditure on:</b>		
Charitable activities	66,426	66,426
Other	72	72
<b>Total</b>	<u>66,498</u>	<u>66,498</u>
<b>Net income</b>	<u>(4,069)</u>	<u>(4,069)</u>
<b>Net income before other gains/(losses)</b>	(4,069)	(4,069)
<b>Other gains and losses:</b>		
<b>Net movement in funds</b>	<u>(4,069)</u>	<u>(4,069)</u>
<b>Reconciliation of funds:</b>		
Total funds brought forward	30,307	30,307
<b>Total funds carried forward</b>	<u>26,238</u>	<u>26,238</u>

4 Income from charitable activities

	Unrestricted £	Total 2020 £	Total 2019 £
Cycling from Colombo-Jaffna	89,488	89,488	62,429
	<u>89,488</u>	<u>89,488</u>	<u>62,429</u>

5 Expenditure on charitable activities

	Unrestricted £	Total 2020 £	Total 2019 £
<i>Expenditure on charitable activities</i>	42,847	42,847	66,426
<i>Governance costs</i>	<u>42,847</u>	<u>42,847</u>	<u>66,426</u>

## Friends of Manipay Hospital

### Notes to the Accounts

#### Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

#### Taxation

The charity is exempt from corporation tax on its charitable activities.

#### Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

#### Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period. Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred. All exchange differences are taken into account in arriving at net income/expenditure.

Friends of Manipay Hospital  
Detailed Statement of Financial Activities  
for the year ended 30 June 2020

	Unrestricted		
	funds	Total funds	Total funds
	2020	2020	2019
	£	£	£
<b>Income and endowments from:</b>			
Charitable activities			
Cycling from Colombo-Jaffna	89,488	89,488	62,429
	<u>89,488</u>	<u>89,488</u>	<u>62,429</u>
<b>Total income and endowments</b>	89,488	89,488	62,429
<b>Expenditure on:</b>			
Charitable activities-Green			
Memorial Hospital			
	42,847	42,847	66,426
	<u>42,847</u>	<u>42,847</u>	<u>66,426</u>
<b>Total of expenditure on charitable activities</b>	42,847	42,847	66,426
General administrative costs, including depreciation and amortisation			
Bank charges	72	72	72
	<u>72</u>	<u>72</u>	<u>72</u>
<b>Total of expenditure of other costs</b>	72	72	72
<b>Total expenditure</b>	42,919	42,919	66,498
Net gains on investments	-	-	-
	<u>46,569</u>	<u>46,569</u>	<u>(4,069)</u>
<b>Net income/(expenditure)</b>	46,569	46,569	(4,069)
<b>Net income/(expenditure) before other gains/(losses)</b>	46,569	46,569	(4,069)
Other Gains	-	-	-
	<u>46,569</u>	<u>46,569</u>	<u>(4,069)</u>
<b>Net movement in funds</b>	46,569	46,569	(4,069)
<b>Reconciliation of funds:</b>			
Total funds brought forward	26,239	-	-
	<u>72,808</u>	<u>-</u>	<u>-</u>
<b>Total funds carried forward</b>	72,808	-	-
	<u>72,808</u>	<u>-</u>	<u>26,239</u>

Friends of Manipay Hospital  
Notes to the Accounts

6 Other expenditure

	Unrestricted	Total 2020	Total 2019
	£	£	£
General administrative costs	72	72	72
	<u>72</u>	<u>72</u>	<u>72</u>

7 Staff costs

No employee received emoluments in excess of £60,000.

8 Movement in funds

	At 1 July 2019	Incoming resources (including other gains/losses ) £	Resources expended £	At 30 June 2020 £
Restricted funds:				
Unrestricted funds:				
General funds	26,239	89,488	(42,919)	72,808
Revaluation Reserves:				
Total funds	<u>26,239</u>	<u>89,488</u>	<u>(42,919)</u>	<u>72,808</u>

9 Analysis of net assets between funds

	Unrestricted funds £	Total £
Net current assets	72,808	72,808
	<u>72,808</u>	<u>72,808</u>

10 Reconciliation of net debt

	At 1 July 2019 £	Cash flows £	New HP/Finance leases £	At 30 June 2020 £
Cash and cash equivalents	26,239	46,569		72,808
	<u>26,239</u>	<u>46,569</u>	-	<u>72,808</u>
Net debt	<u>26,239</u>	<u>46,569</u>	-	<u>72,808</u>

11 Related party disclosures

*Controlling party*

The company is limited by guarantee and has no share capital; thus no single party controls the company.