

**Friends of Manipay Hospital**

**Charity No. 1113439**

**Company No. 05483859**

**Trustees' Report and Unaudited Accounts**

**30 June 2021**

**Friends of Manipay Hospital**  
**Contents**

	<b>Pages</b>
Trustees' Annual Report	2
Independent Examiner's Report	3
Statement of Financial Activities	4
Summary Income and Expenditure Account	5
Balance Sheet	6
Notes to the Accounts	7 to 10
Detailed Statement of Financial Activities	11

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 2021.

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 (Resigned 1 July 2020)  
Jyantha Arnold  
Sharvanandan Arnold  
Accountants

Ace Accountants & Tax Consultants Ltd  
127 Fencepiece Road  
Ilford  
Essex  
IG6 2LD

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



Jyantha Arnold

Trustee

11 February 2022

**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 2021 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

FCCA

Ace Accountants & Tax Consultants Ltd

127 Fencepiece Road

Ilford

Essex

IG6 2LD

11 February 2022

**Ace Accountants & Tax Consultants Ltd**  
Chartered Management Accountants  
127 Fencepiece Road, Ilford, Essex, IG6 2LD  
T: 0208 550 5368 | M: 0753 5555 001  
W: [www.aceaccountants.co.uk](http://www.aceaccountants.co.uk)

Friends of Manipay Hospital  
Statement of Financial Activities  
for the year ended 30 June 2021

	Notes	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
<b>Income and endowments from:</b>				
Charitable activities	4	28,145	28,145	89,488
<b>Total</b>		<b>28,145</b>	<b>28,145</b>	<b>89,488</b>
<b>Expenditure on:</b>				
Charitable activities	5	66,168	66,168	42,847
Other	6	225	225	72
<b>Total</b>		<b>66,393</b>	<b>66,393</b>	<b>42,919</b>
Net gains on investments		-	-	-
<b>Net (expenditure)/income</b>		<b>(38,248)</b>	<b>(38,248)</b>	<b>46,569</b>
Transfers between funds		-	-	-
<b>Net (expenditure)/income before other gains/(losses)</b>		<b>(38,248)</b>	<b>(38,248)</b>	<b>46,569</b>
<b>Other gains and losses</b>				
<b>Net movement in funds</b>		<b>(38,248)</b>	<b>(38,248)</b>	<b>46,569</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward		72,808	72,808	26,239
<b>Total funds carried forward</b>		<b>34,560</b>	<b>34,560</b>	<b>72,808</b>

**Friends of Manipay Hospital**  
**Summary Income and Expenditure Account**  
**for the year ended 30 June 2021**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Income	28,145	89,488
<b>Gross income for the year</b>	<u>28,145</u>	<u>89,488</u>
Expenditure	66,393	42,919
<b>Total expenditure for the year</b>	<u>66,393</u>	<u>42,919</u>
Net (expenditure)/income before tax for the year	(38,248)	46,569
<b>Net (expenditure )/income for the year</b>	<u>(38,248)</u>	<u>46,569</u>

Friends of Manipay Hospital  
Balance Sheet  
at 30 June 2021

Company No. 05483859	Notes	2021 £	2020 £
<b>Current assets</b>			
Cash at bank and in hand		34,560	72,808
		<u>34,560</u>	<u>72,808</u>
Net current assets		34,560	72,808
Total assets less current liabilities		34,560	72,808
Net assets excluding pension asset or liability		34,560	72,808
Total net assets		<u>34,560</u>	<u>72,808</u>
<b>The funds of the charity</b>			
Restricted funds	7		
Unrestricted funds	7		
General funds		34,560	72,808
		<u>34,560</u>	<u>72,808</u>
Reserves	7		
Total funds		<u>34,560</u>	<u>72,808</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 2021 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 11 February 2022

And signed on its behalf by:



Jayantha Arnold

Trustee

11 February 2022

Friends of Manipay Hospital  
Detailed Statement of Financial Activities  
for the year ended 30 June 2021

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
<b>Income and endowments from:</b>			
Charitable activities			
Cycling from Colombo-Jaffna	28,145	28,145	89,488
	<u>28,145</u>	<u>28,145</u>	<u>89,488</u>
<b>Total income and endowments</b>	28,145	28,145	89,488
<b>Expenditure on:</b>			
Charitable activities			
Grants to institutions made to Institute of Medical Science based at Green Memorial Hospital Manipay	66,168	66,168	42,847
	<u>66,168</u>	<u>66,168</u>	<u>42,847</u>
<b>Total of expenditure on charitable activities</b>	66,168	66,168	42,847
General administrative costs, including depreciation and amortisation			
Bank charges	185	185	72
	<u>185</u>	<u>185</u>	<u>72</u>
Legal and professional costs			
Other legal and professional costs	40	40	-
	<u>40</u>	<u>40</u>	<u>-</u>
<b>Total of expenditure of other costs</b>	225	225	72
<b>Total expenditure</b>	66,393	66,393	42,919
Net gains on investments	-	-	-
	<u>(38,248)</u>	<u>(38,248)</u>	<u>46,569</u>
<b>Net (expenditure)/income</b>	(38,248)	(38,248)	46,569
<b>Net (expenditure)/income before other gains/(losses)</b>	(38,248)	(38,248)	46,569
Other Gains	-	-	-
	<u>(38,248)</u>	<u>(38,248)</u>	<u>46,569</u>
<b>Net movement in funds</b>	(38,248)	(38,248)	46,569
<b>Reconciliation of funds:</b>			
Total funds brought forward	72,808	72,808	26,239
<b>Total funds carried forward</b>	<u>34,560</u>	<u>34,560</u>	<u>72,808</u>



## Friends of Manipay Hospital

### Notes to the Accounts

for the year ended 30 June 2021

#### 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

### 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.

#### 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.

#### Trade and other creditors

Short term creditors are measured at the transaction price.

#### 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.

#### Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

## 2 Company status

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

Friends of Manipay Hospital  
Notes to the Accounts

3 Statement of Financial Activities - prior year

	Unrestricted funds 2020 £	Total funds 2020 £
<b>Income and endowments from:</b>		
Charitable activities-Cycling from Colombo-Jaffna	89,488	89,488
<b>Total</b>	<u>89,488</u>	<u>89,488</u>
<b>Expenditure on:</b>		
Charitable activities-Grants to institutions made to Institute of Medical Science based at Green Memorial Hospital Manipay	42,847	42,847
Other	72	72
<b>Total</b>	<u>42,919</u>	<u>42,919</u>
<b>Net income</b>	<u>46,569</u>	<u>46,569</u>
<b>Net income before other gains/(losses)</b>	46,569	46,569
<b>Other gains and losses:</b>		
<b>Net movement in funds</b>	<u>46,569</u>	<u>46,569</u>
<b>Reconciliation of funds:</b>		
Total funds brought forward	26,239	26,239
<b>Total funds carried forward</b>	<u>72,808</u>	<u>72,808</u>

4 Income from charitable activities

	Unrestricted	Total	Total
	£	£	£
Cycling from Colombo-Jaffna	28,145	28,145	89,488
	<u>28,145</u>	<u>28,145</u>	<u>89,488</u>

Friends of Manipay Hospital  
Notes to the Accounts

5 Expenditure on charitable activities

	Unrestricted	Total	Total
	£	2021	2020
	£	£	£
<i>Expenditure on charitable activities</i>			
Grants to institutions made to Institute of Medical Science based at Green Memorial Hospital Manipay	66,168	66,168	42,847
	<u>66,168</u>	<u>66,168</u>	<u>42,847</u>

6 Other expenditure

	Unrestricted	Total	Total
	£	2021	2020
	£	£	£
General administrative costs	185	185	72
Legal and professional costs	40	40	-
	<u>225</u>	<u>225</u>	<u>72</u>

7 Movement in funds

	At 1 July 2020	Incoming resources (including other gains/losses)	Resources expended	At 30 June 2021
	£	£	£	£
<b>Restricted funds:</b>				
<b>Unrestricted funds:</b>				
General funds	72,808	28,145	(66,393)	34,560
Revaluation Reserves:				
<b>Total funds</b>	<u>72,808</u>	<u>28,145</u>	<u>(66,393)</u>	<u>34,560</u>

8 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Net current assets	34,560	34,560
	<u>34,560</u>	<u>34,560</u>

**Friends of Manipay Hospital**  
**Notes to the Accounts**

**9 Reconciliation of net debt**

	At 1 July 2020 £	Cash flows £	At 30 June 2021 £
Cash and cash equivalents	72,808	(38,248)	34,560
	<u>72,808</u>	<u>(38,248)</u>	<u>34,560</u>
Net debt	<u>72,808</u>	<u>(38,248)</u>	<u>34,560</u>

