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Friends of Manipay Hospital

Charity No. 1113439

Company No. 05483859

Trustees' Report and Unaudited Accounts

31 March 2024

Friends of Manipay Hospital  
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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 31 March 2024.

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:

Professor Jayantha Arnold  
Sharvanandan Arnold

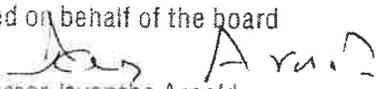
Accountants

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

  
Professor Jayantha Arnold  
Trustee

14 June 2024

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 financial statements of Friends of Manipay Hospital for the year ended 31 March 2024.

#### Responsibilities and basis of report

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

Having satisfied myself that the financial statements 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 financial statements 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:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (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 financial statements to be reached.



Mr Pathmanathan Valluvar FCCA  
Ace Accountants & Tax Consultants Ltd  
127 Fencepiece Road  
Ilford  
Essex  
IG6 2LD  
14 June 2024

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Friends of Manipay Hospital  
Statement of Financial Activities  
for the year ended 31 March 2024

	Notes	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Donations and legacies	4	17,485	17,485	22,993
Charitable activities-Cycling from Colombo-Jaffna	5	96,060	96,060	57,521
Other-Gift aid	6	9,920	9,920	-
<b>Total</b>		<b>123,465</b>	<b>123,465</b>	<b>80,514</b>
Expenditure on:				
Raising funds	7	17,540	17,540	-
Charitable activities-Grants to institutions made to Institute of Medical Science based at Green Memorial Hospital Manipay	8	44,075	44,075	38,038
Mediquipment Ltd		46,704	46,704	
Other	9	1,597	1,597	4,560
<b>Total</b>		<b>109,916</b>	<b>109,916</b>	<b>42,598</b>
Net gains on investments		-	-	-
Net income		13,549	13,549	37,916
Transfers between funds		-	-	-
Net income before other gains/(losses)		13,549	13,549	37,916
Other gains and losses				
Net movement in funds		13,549	13,549	37,916
Reconciliation of funds:				
Total funds brought forward		83,545	83,545	45,629
Total funds carried forward		97,094	97,094	83,545

Friends of Manipay Hospital  
Summary Income and Expenditure Account  
for the year ended 31 March 2024

	2024 £	2023 £
Income	123,465	80,514
Gross income for the year	<u>123,465</u>	<u>80,514</u>
Expenditure	109,916	42,598
Total expenditure for the year	<u>109,916</u>	<u>42,598</u>
Net income before tax for the year	13,549	37,916
Net income for the year	<u>13,549</u>	<u>37,916</u>

Friends of Manipay Hospital  
Balance Sheet  
at 31 March 2024

Company No.	05483859	Notes	2024 £	2023 £
Current assets				
Cash at bank and in hand			66,671	83,545
Deposit Certificate in R4C SL held in Trust for FOMH			30,423	
			97,094	83,545
Net current assets			97,094	83,545
Total assets less current liabilities			97,094	83,545
Net assets excluding pension asset or liability			97,094	83,545
Total net assets			97,094	83,545
The funds of the charity				
Restricted funds		11		
Unrestricted funds				
General funds			97,094	83,545
			97,094	83,545
Reserves		11		
Total funds			97,094	83,545

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 31 March 2024 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 14 June 2024

And signed on its behalf by:



Professor Jayantha Arnold

Trustee

14 June 2024

Friends of Manipay Hospital  
Detailed Statement of Financial Activities  
for the year ended 31 March 2024

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:			
Donations and legacies			
Other donation	17,485	17,485	22,993
	<u>17,485</u>	<u>17,485</u>	<u>22,993</u>
Charitable activities			
Cycling from Colombo-Jaffna	96,060	96,060	57,521
	<u>96,060</u>	<u>96,060</u>	<u>57,521</u>
Other- Gift aid	9,920	9,920	-
	<u>9,920</u>	<u>9,920</u>	<u>-</u>
Total income and endowments	123,465	123,465	80,514
Expenditure on:			
Costs of other activities			
Fundraising activities	17,540	17,540	-
	<u>17,540</u>	<u>17,540</u>	<u>-</u>
Total of expenditure on raising funds	17,540	17,540	-
Charitable activities-			
Grants to institutions made to institute of Medical Science based at Green Memorial Hospital Manipay Mediquipment Ltd	44,075	44,075	38,038
	<u>46,704</u>	<u>46,704</u>	<u>-</u>
	<u>90,779</u>	<u>90,779</u>	<u>38,038</u>
Total of expenditure on charitable activities	90,779	90,779	38,038
General administrative costs			
Bank charges	286	286	720
Postage and couriers	84	84	-
Software, IT support and related costs	1,227	1,227	-
	<u>1,597</u>	<u>1,597</u>	<u>720</u>
Legal and professional costs			
Other legal and professional costs	-	-	3,840
	<u>-</u>	<u>-</u>	<u>3,840</u>
Total of expenditure of other costs	1,597	1,597	4,560

Friends of Manipay Hospital  
 Detailed Statement of Financial Activities

Total expenditure	109,916	109,916	42,598
Net gains on investments	-	-	-
Net income	13,549	13,549	37,916
Net income before other gains/(losses)	13,549	13,549	37,916
Other Gains	-	-	-
Net movement in funds	13,549	13,549	37,916
Reconciliation of funds:			
Total funds brought forward	83,545	83,545	45,629
Total funds carried forward	97,094	97,094	83,545

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.

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 2023 £	Total funds 2023 £
Income and endowments from:		
Donations and legacies	22,993	22,993
Charitable activities-Cycling from Colombo-Jaffna	57,521	57,521
Total	<u>80,514</u>	<u>80,514</u>
Expenditure on:		
Charitable activities-Grants to institutions made to institute of Medical Science based at Green Memorial Hospital Manipay	38,038	38,038
Other	4,560	4,560
Total	<u>42,598</u>	<u>42,598</u>
Net income	<u>37,916</u>	<u>37,916</u>
Net income before other gains/(losses)	<u>37,916</u>	<u>37,916</u>
Other gains and losses:		
Net movement in funds	<u>37,916</u>	<u>37,916</u>
Reconciliation of funds:		
Total funds brought forward	45,629	45,629
Total funds carried forward	<u>83,545</u>	<u>83,545</u>

4 Income from donations and legacies

	Unrestricted	Total 2024	Total 2023
	£	£	£
Other donation	17,485	17,485	22,993
	<u>17,485</u>	<u>17,485</u>	<u>22,993</u>

5 Income from charitable activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
Cycling from Colombo-Jaffna	96,060	96,060	57,521
	<u>96,060</u>	<u>96,060</u>	<u>57,521</u>

Friends of Manipay Hospital  
Notes to the Accounts

6 Other income

	Unrestricted	Total 2024	Total 2023
	£	£	£
Gift aid-HMRC	9,920	9,920	-
	<u>9,920</u>	<u>9,920</u>	<u>-</u>

7 Expenditure on raising funds

	Unrestricted	Total 2024	Total 2023
	£	£	£
Fundraising costs	17,540	17,540	-
	<u>17,540</u>	<u>17,540</u>	<u>-</u>

8 Expenditure on charitable activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
<i>Expenditure on charitable activities</i>			
Grants to institutions made to institute of Medical Science based at Green Memorial Hospital Manipay	44,075	44,075	38,038
Mediequipment Ltd	46,704	46,704	-
<i>Governance costs</i>			
	<u>90,779</u>	<u>90,779</u>	<u>38,038</u>

9 Other expenditure

	Unrestricted	Total 2024	Total 2023
	£	£	£
General administrative costs	1,597	1,597	720
Legal and professional costs	-	-	3,840
	<u>1,597</u>	<u>1,597</u>	<u>4,560</u>

10 Staff costs

There are no employees.

Friends of Manipay Hospital  
Notes to the Accounts

11 Movement in funds

	At 1 April 2023	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2024 £
Restricted funds:				
Unrestricted funds:				
General funds	83,545	123,465	(109,916)	97,094
Total funds	<u>83,545</u>	<u>123,465</u>	<u>(109,916)</u>	<u>97,094</u>

12 Analysis of net assets between funds

	Restricted funds £	Total £
Net current assets	97,094	97,094
	<u>97,094</u>	<u>97,094</u>

13 Reconciliation of net debt

	At 1 April 2023 £	Cash flows £	At 31 March 2024 £
Cash and cash equivalents	83,545	(16,874)	66,671
	<u>83,545</u>	<u>(16,874)</u>	<u>66,671</u>
Net debt	<u>83,545</u>	<u>(16,874)</u>	<u>66,671</u>