

# FRIENDS OF MANIPAY HOSPITAL

England & Wales · Charity number 1113439

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [05483859](#)

**Registered** 2006-03-27

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 1 Beauchamp Court  
10 Victors Way  
Barnet  
Barnet  
EN5 5TZ

**Phone** 02082162525

**Email** [meera@bbkca.com](mailto:meera@bbkca.com)

**Website** [www.manipaymedicalschoo.com](http://www.manipaymedicalschoo.com)

## Activities

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**Objects:** THE RELIEF OF SICKNESS AND THE PRESERVATION AND PROTECTION OF GOOD HEALTH OF THE PUBLIC IN SRI LANKA IN PARTICULAR BUT NOT EXCLUSIVELY BY THE SUPPORT OF MANIPAY HOSPITAL THROUGH THE PROVISION OF EQUIPMENT, FACILITIES AND SERVICES NOT OTHERWISE PROVIDED FOR AND GENERALLY TO SUPPORT THE CHARITABLE WORK OF MANIPAY HOSPITAL.

**Activities:** Help restore the manipay Green Memorial Hospital and bring it back to a fully functional level

## Classification

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- **How:** Makes Grants To Organisations, Provides Human Resources
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

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- **Area of benefit:** MANIPAY HOSPITAL, SRI LANKA.
- Sri Lanka

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£113,904	£174,317	-	-
2024-03-31	£123,465	£109,916	-	-
2023-03-31	£80,514	£42,598	-	-
2022-06-30	£31,925	£20,856	-	-
2021-06-30	£28,145	£66,393	-	-

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## Trustees

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Name	Role	Appointed
Dr George Selvandiran Mather		2023-04-01
Dr JAYANTHA ARNOLD		
Sharvanandan Arnold		

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**FRIENDS OF MANIPAY HOSPITAL**

England & Wales - Charity number 1113439

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# Accounts

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Company registration number: 05483859  
Charity registration number: 05483859

**FRIENDS OF MANIPAY HOSPITAL  
TRUSTEES' REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

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## Friends of Manipay Hospital Contents

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	<b>Page</b>
Trustees' Report	1—2
Independent Examiner's Report	3
Statement of Financial Activities (including Income and Expenditure Account)	4
Balance Sheet	5
Notes to the Financial Statements	6—7
The following pages do not form part of the statutory accounts:	
Detailed Statement of Financial Activities (including Income and Expenditure Account)	8

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**Friends of Manipay Hospital**  
**Company No. 05483859**  
**Trustees' Report For The Year Ended 31 March 2025**

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The trustees present their report and the financial statements for the year ended 31 March 2025.

**Objectives and Activities**

**Aims and Objectives**

Hospital activities

**Reference and Administrative Details**

**Trustees**

Mr Sharvanandan Arnold  
Professor Jayantha Arnold  
Dr George Selvendiran Mather

**Charity Number**

05483859

**Company Number**

05483859

**Independent Examiner**

Mr Pathmanathan Valluvar FCCA  
Ace Accountants & Tax Consultants Ltd  
Chartered Management Accountants  
127 Fencepiece Road  
Ilford  
IG6 2LD

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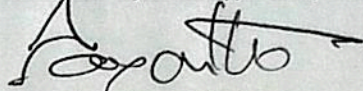
**Friends of Manipay Hospital  
Trustees' Report (continued)  
For The Year Ended 31 March 2025**

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**Small Company Rules**

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The trustees' report was approved by the board of trustees and signed on its behalf by:



Professor Jayantha Arnold

Trustee  
04/12/2025

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**Friends of Manipay Hospital**  
**Independent Examiner's Report to the Trustees of Friends of Manipay Hospital**  
**For The Year Ended 31 March 2025**

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I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

**Responsibilities and Basis of Report**

As the charity trustees of the Company (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 Company 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 confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of 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
4. the accounts 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 accounts to be reached.



Mr Pathmanathan Valluvar FCCA  
04/12/2025  
127 Fencepiece Road  
Ilford  
IG6 2LD

**Ace Accountants & Tax Consultants Ltd**  
*Chartered Management Accountants*  
127 Fencepiece Road, Ilford, Essex, IG6 2LD  
T: 0206 550 5369 | M: 0753 5555 001  
W: [www.aceaccountants.co.uk](http://www.aceaccountants.co.uk)

**Friends of Manipay Hospital**  
**Statement of Financial Activities (including Income and Expenditure Account)**  
**For The Year Ended 31 March 2025**

	Notes	2025 Unrestricted funds £	2024 Unrestricted funds £
<b>INCOME AND ENDOWMENTS FROM:</b>			
Donations and legacies	3	113,904	27,405
Charitable activities:			
Cycling Activities		-	96,060
		<u>113,904</u>	<u>123,465</u>
<b>EXPENDITURE ON:</b>			
Raising funds	4	(16,143)	(19,137)
Charitable activities:	4		
Grants to institutions		(158,174)	(90,779)
		<u>(174,317)</u>	<u>(109,916)</u>
<b>NET (EXPENDITURE)/INCOME</b>		(60,413)	13,549
<b>NET MOVEMENT IN FUNDS</b>		(60,413)	13,549
<b>RECONCILIATION OF FUNDS:</b>			
Total funds brought forward		97,094	83,545
<b>TOTAL FUNDS CARRIED FORWARD</b>	6	<u>36,681</u>	<u>97,094</u>

The notes on pages 6 to 7 form part of these financial statements.

**Friends of Manipay Hospital  
Balance Sheet  
As At 31 March 2025**

	2025	2024
	Unrestricted funds	Total funds
Notes	£	£
<b>CURRENT ASSETS</b>		
Cash at bank and in hand	36,681	97,094
	<u>36,681</u>	<u>97,094</u>
<b>NET CURRENT ASSETS (LIABILITIES)</b>		
	36,681	97,094
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		
	<u>36,681</u>	<u>97,094</u>
<b>NET ASSETS</b>		
<b>FUNDS OF THE CHARITY</b>		
Unrestricted Funds	36,681	97,094
<b>TOTAL FUNDS</b>	6 <u>36,681</u>	<u>97,094</u>

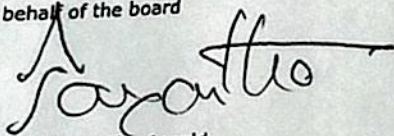
For the year ending 31 March 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

On behalf of the board



Professor Jayantha Arnold

Trustee  
04/12/2025

The notes on pages 6 to 7 form part of these financial statements.

**Friends of Manipay Hospital  
Notes to the Financial Statements  
For The Year Ended 31 March 2025**

**1. General Information**

Friends of Manipay Hospital is a company limited by guarantee, incorporated in England & Wales, registered number 05483859 and registered charity number 05483859. The registered office is .

**2. Accounting Policies**

**2.1. Basis of Preparation of Financial Statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "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 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

The charitable company is a Public Benefit Entity as defined by FRS 102.

**2.2. Incoming Resources**

Voluntary income received by way of donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

**2.3. Resources Expended**

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.

**2.4. Cash and Cash Equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

**3. Income from Donations and Legacies**

	<b>2025</b>	<b>2024</b>
	<b>Unrestricted funds</b>	<b>Unrestricted funds</b>
	<b>£</b>	<b>£</b>
Gift aid	-	9,920
Other	113,904	17,485
	<u>113,904</u>	<u>27,405</u>

**4. Analysis of Expenditure**

	<b>2025</b>
	<b>Activities undertaken directly</b>
	<b>£</b>
Raising funds	16,143
Grants to institutions	158,174
	<u>174,317</u>

**Friends of Manipay Hospital**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2025**

	<b>2024</b> <b>Activities undertaken directly</b> <b>£</b>
Raising funds	19,137
Grants to institutions	90,779
	109,916

**5. Average Number of Employees**

Average number of employees during the year was: NIL (2024: NIL)

**6. Movement in Funds**

	<b>As at 1 April 2024</b> <b>£</b>	<b>Income</b> <b>£</b>	<b>Expenditure</b> <b>£</b>	<b>As at 31 March 2025</b> <b>£</b>
<b>Unrestricted funds</b>				
General:				
General unrestricted fund	97,094	113,904	(174,317)	36,681
<b>Total funds</b>	97,094	113,904	(174,317)	36,681
	<b>As at 1 April 2023</b> <b>£</b>	<b>Income</b> <b>£</b>	<b>Expenditure</b> <b>£</b>	<b>As at 31 March 2024</b> <b>£</b>
<b>Unrestricted funds</b>				
General:				
General unrestricted fund	83,545	123,465	(109,916)	97,094
<b>Total funds</b>	83,545	123,465	(109,916)	97,094

**7. Transactions with Trustees**

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

**8. Related Party Disclosures**

There have been no related party transactions in the reporting period that require disclosure.

**9. Company limited by guarantee**

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

**Friends of Manipay Hospital**  
**Detailed Statement of Financial Activities (including Income and Expenditure Account)**  
**For The Year Ended 31 March 2025**

	2025 Total funds £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM:</b>		
<b>Donations and legacies</b>		
Gift aid	-	9,920
Income from donations and legacies	113,904	17,485
	<u>113,904</u>	<u>27,405</u>
<b>Charitable Activities:</b>		
<b>Cycling Activities</b>		
Income from charitable activities	-	96,060
	<u>-</u>	<u>96,060</u>
	113,904	123,465
<b>EXPENDITURE ON:</b>		
<b>Raising funds</b>		
Ride for ceylon (Guarantee) Limited	(11,700)	-
Cost of raising funds	(4,443)	(19,137)
	<u>(16,143)</u>	<u>(19,137)</u>
<b>Charitable Activities:</b>		
<b>Grants to institutions</b>		
Grants to institutions made to institute of Medical Science based at Green Memorial Hospital Manipay	(158,174)	-
Charitable activities costs - Mediequipment Ltd	-	(90,779)
	<u>(158,174)</u>	<u>(90,779)</u>
	(174,317)	(109,916)
<b>NET (EXPENDITURE)/INCOME</b>	<u>(60,413)</u>	<u>13,549</u>

**FRIENDS OF MANIPAY HOSPITAL**

England & Wales - Charity number 1113439

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# Accounts

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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  
Contents

	Pages
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	9 to 13
Detailed Statement of Financial Activities	7 to 8

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

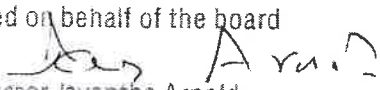
Accountants

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

**Ace Accountants & Tax Consultants Ltd**  
Chartered Management Accountants  
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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	
			<u>97,094</u>	<u>83,545</u>
Net current assets			97,094	83,545
Total assets less current liabilities			<u>97,094</u>	<u>83,545</u>
Net assets excluding pension asset or liability			<u>97,094</u>	<u>83,545</u>
Total net assets			<u><u>97,094</u></u>	<u><u>83,545</u></u>
The funds of the charity				
Restricted funds		11		
Unrestricted funds				
General funds			97,094	83,545
			<u>97,094</u>	<u>83,545</u>
Reserves		11		
Total funds			<u><u>97,094</u></u>	<u><u>83,545</u></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 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>

**FRIENDS OF MANIPAY HOSPITAL**

England & Wales - Charity number 1113439

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# Accounts

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Friends of Manipay Hospital

Charity No. 1113439

Company No. 05483859

Trustees' Report and Unaudited Accounts

31 March 2023

Friends of Manipay Hospital  
Contents

	Pages
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 11
Detailed Statement of Financial Activities	12 to 13

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 period ended 31 March 2023.

#### 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 and Tax Consultants Ltd

127 Fencepiece Road

Ilford

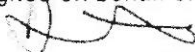
Essex

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

07 August 2023

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 period ended 31 March 2023 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 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 that:

- 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 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 financial statements to be reached.



Pathmanathan Valluvar

FCCA

Ace Accountants and Tax Consultants Ltd  
127 Fencepiece Road  
Ilford

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IG6 2LD

07 August 2023

Ace Accountants & Tax Consultants Ltd  
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Friends of Manipay Hospital  
Statement of Financial Activities  
for the period ended 31 March 2023

	Notes	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:				
Donations and legacies	4	22,993	22,993	6,391
Charitable activities-Cycling from Colombo-Jaffna	5	57,521	57,521	25,534
<b>Total</b>		<b>80,514</b>	<b>80,514</b>	<b>31,925</b>
Expenditure on:				
Grants to institutions made to Institute of Medical Science based at Green Memorial Hospital Manipay	6	38,038	38,038	20,487
Other	7	4,560	4,560	369
<b>Total</b>		<b>42,598</b>	<b>42,598</b>	<b>20,856</b>
Net gains on investments		-	-	-
<b>Net income</b>		<b>37,916</b>	<b>37,916</b>	<b>11,069</b>
Transfers between funds		-	-	-
<b>Net income before other gains/(losses)</b>		<b>37,916</b>	<b>37,916</b>	<b>11,069</b>
Other gains and losses				
<b>Net movement in funds</b>		<b>37,916</b>	<b>37,916</b>	<b>11,069</b>
Reconciliation of funds:				
<b>Total funds brought forward</b>		<b>45,629</b>	<b>45,629</b>	<b>34,560</b>
<b>Total funds carried forward</b>		<b>83,545</b>	<b>83,545</b>	<b>45,629</b>

Friends of Manipay Hospital  
Summary Income and Expenditure Account  
for the period ended 31 March 2023

	2023 £	2022 £
Income	80,514	31,925
Gross income for the period	<u>80,514</u>	<u>31,925</u>
Expenditure	42,598	20,856
Total expenditure for the period	<u>42,598</u>	<u>20,856</u>
Net income before tax for the period	37,916	11,069
Net income for the period	<u>37,916</u>	<u>11,069</u>

Friends of Manipay Hospital  
Balance Sheet

at 31 March 2023

Company No. 05483859	Notes	2023 £	2022 £
Current assets			
Cash at bank and in hand		<u>83,545</u>	<u>45,629</u>
		<u>83,545</u>	<u>45,629</u>
Net current assets		83,545	45,629
Total assets less current liabilities		<u>83,545</u>	<u>45,629</u>
Net assets excluding pension asset or liability		<u>83,545</u>	<u>45,629</u>
Total net assets		<u>83,545</u>	<u>45,629</u>
The funds of the charity			
Restricted funds	9		
Unrestricted funds	9		
General funds		<u>83,545</u>	<u>45,629</u>
		<u>83,545</u>	<u>45,629</u>
Reserves	9		
Total funds		<u>83,545</u>	<u>45,629</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 period ended 31 March 2023 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 07 August 2023

And signed on its behalf by:



Professor Jayantha Arnold  
Trustee  
07 August 2023

Friends of Manipay Hospital  
Statement of Cash flows  
for the period ended 31 March 2023

	2023 £	2022 £
Cash flows from operating activities		
Net income per Statement of Financial Activities	37,916	11,069
Net cash provided by operating activities	<u>37,916</u>	<u>11,069</u>
Net cash from investing activities	<u>-</u>	<u>-</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase in cash and cash equivalents	37,916	11,069
Cash and cash equivalents at the beginning of the period	45,629	34,560
Cash and cash equivalents at the end of the period	<u>83,545</u>	<u>45,629</u>
Components of cash and cash equivalents		
Cash and bank balances	83,545	45,629
	<u>83,545</u>	<u>45,629</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  
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  
Notes to the Accounts

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.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Total funds 2022 £
Income and endowments from:		
Donations and legacies	6,391	6,391
Charitable activities -Cycling from Colombo-Jaffna	25,534	25,534
Total	<u>31,925</u>	<u>31,925</u>
Expenditure on:		
Charitable activities-Grants to institutions made to Institute of Medical Science based at Green Memorial Hospital Manipay	20,487	20,487
Other	369	369
Total	<u>20,856</u>	<u>20,856</u>
Net income	<u>11,069</u>	<u>11,069</u>
Net income before other gains/(losses)	11,069	11,069
Other gains and losses:		
Net movement in funds	<u>11,069</u>	<u>11,069</u>
Reconciliation of funds:		
Total funds brought forward	34,560	34,560
Total funds carried forward	<u>45,629</u>	<u>45,629</u>

4 Income from donations and legacies

	Unrestric ted £	Total 2023 £	Total 2022 £
	22,993	22,993	6,391
	<u>22,993</u>	<u>22,993</u>	<u>6,391</u>

Friends of Manipay Hospital  
Notes to the Accounts

5 Income from charitable activities

Cycling from Colombo-Jaffna

Unrestricted	Total 2023	Total 2022
£	£	£
57,521	57,521	25,534
<u>57,521</u>	<u>57,521</u>	<u>25,534</u>

6 Expenditure on charitable activities

*Expenditure on charitable activities*

Grants to institutions made to  
Institute of Medical Science  
based at Green Memorial  
Hospital Manipay  
*Governance costs*

Unrestricted	Total 2023	Total 2022
£	£	£
38,038	38,038	20,487
<u>38,038</u>	<u>38,038</u>	<u>20,487</u>

7 Other expenditure

General administrative costs  
Legal and professional costs

Unrestricted	Total 2023	Total 2022
£	£	£
720	720	369
3,840	3,840	
<u>4,560</u>	<u>4,560</u>	<u>369</u>

8 Staff costs

There are no employees.

Friends of Manipay Hospital  
Notes to the Accounts

9 Movement in funds

	At 1 July 2022	Incoming resources (including other gains/los ses) £	Resources expended £	At 31 March 2023 £
Restricted funds:				
Unrestricted funds:				
General funds	45,629	80,514	(42,598)	83,545
Total funds	<u>45,629</u>	<u>80,514</u>	<u>(42,598)</u>	<u>83,545</u>

10 Analysis of net assets between funds

	Restricted funds £	Total £
Net current assets	83,545	83,545
	<u>83,545</u>	<u>83,545</u>

11 Reconciliation of net debt

	At 1 July 2022 £	Cash flows £	At 31 March 2023 £
Cash and cash equivalents	45,629	37,916	83,545
	<u>45,629</u>	<u>37,916</u>	<u>83,545</u>
Net debt	<u>45,629</u>	<u>37,916</u>	<u>83,545</u>

Friends of Manipay Hospital  
Detailed Statement of Financial Activities  
for the period ended 31 March 2023

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:			
Donations and legacies	22,993	22,993	6,391
	<u>22,993</u>	<u>22,993</u>	<u>6,391</u>
Charitable activities			
Cycling from Colombo-Jaffna	57,521	57,521	25,534
	<u>57,521</u>	<u>57,521</u>	<u>25,534</u>
Total income and endowments	80,514	80,514	31,925
Expenditure on:			
Charitable activities			
Grants to institutions made to Institute of Medical Science based at Green Memorial Hospital Manipay	38,038	38,038	20,487
	<u>38,038</u>	<u>38,038</u>	<u>20,487</u>
Total of expenditure on charitable activities	38,038	38,038	20,487
General administrative costs, including depreciation and amortisation			
Bank charges	720	720	369
	<u>720</u>	<u>720</u>	<u>369</u>
Legal and professional costs			
Other legal and professional costs	3,840	3,840	-
	<u>3,840</u>	<u>3,840</u>	<u>-</u>
Total of expenditure of other costs	4,560	4,560	369
Total expenditure	42,598	42,598	20,856
Net gains on investments	-	-	-
Net income	37,916	37,916	11,069
Net income before other gains/(losses)	37,916	37,916	11,069
Other Gains	-	-	-
Net movement in funds	<u>37,916</u>	<u>37,916</u>	<u>11,069</u>
Reconciliation of funds:			

Friends of Manipay Hospital  
Detailed Statement of Financial Activities

Total funds brought forward	45,629	45,629	34,560
Total funds carried forward	<u>83,545</u>	<u>83,545</u>	<u>45,629</u>



**FRIENDS OF MANIPAY HOSPITAL**

England & Wales - Charity number 1113439

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# Accounts

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Friends of Manipay Hospital

Charity No. 1113439

Company No. 05483859

Trustees' Report and Unaudited Accounts

30 June 2022

Friends of Manipay Hospital  
Contents

	Pages
Trustees' Annual Report	2
Independent Examiner's Report	3
Statement of Financial Activities	6
Summary Income and Expenditure Account	4
Balance Sheet	5
Notes to the Accounts	9 to 13
Detailed Statement of Financial Activities	7 to 8

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 2022.

#### 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:

Jayantha Arnold

Sharvanandan Arnold

Accountants

Ace Accountants & Tax Consultants Ltd

127 Fencepiece Road

Ilford

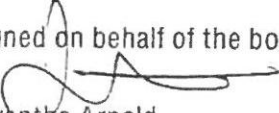
Essex

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



Jayantha Arnold

Trustee

16 August 2022

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 30 June 2022 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 financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

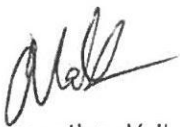
Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities 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 that:

- 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 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 financial statements to be reached.



Pathmanathan Valluvar

FCCA

Ace Accountants & Tax Consultants Ltd

127 Fencepiece Road

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16 August 2022

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Friends of Manipay Hospital  
Summary Income and Expenditure Account  
for the year ended 30 June 2022

	2022 £	2021 £
Income	31,925	28,145
Gross income for the year	<u>31,925</u>	<u>28,145</u>
Expenditure	20,856	66,393
Total expenditure for the year	<u>20,856</u>	<u>66,393</u>
Net income/(expenditure) before tax for the year	11,069	(38,248)
Net income /(expenditure )for the year	<u>11,069</u>	<u>(38,248)</u>

Friends of Manipay Hospital  
Balance Sheet  
at 30 June 2022

Company No. 05483859	Notes	2022 £	2021 £
Current assets			
Cash at bank and in hand		45,629	34,560
		<u>45,629</u>	<u>34,560</u>
Net current assets		45,629	34,560
Total assets less current liabilities		45,629	34,560
Net assets excluding pension asset or liability		45,629	34,560
Total net assets		<u>45,629</u>	<u>34,560</u>
The funds of the charity			
Restricted funds	9		
Unrestricted funds	9		
General funds		45,629	34,560
		<u>45,629</u>	<u>34,560</u>
Reserves	9		
Total funds		<u>45,629</u>	<u>34,560</u>

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

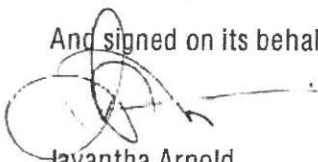
For the year ended 30 June 2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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 16 August 2022

And signed on its behalf by:



Jayantha Arnold  
Trustee  
16 August 2022

Friends of Manipay Hospital  
Statement of Financial Activities  
for the year ended 30 June 2022

	Notes	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:				
General Donations	4	6,391	6,391	18,842
Charitable activities-Cycling from Colombo-Jaffna	5	25,534	25,534	9,303
<b>Total</b>		<b>31,925</b>	<b>31,925</b>	<b>28,145</b>
Expenditure on:				
Grants to institutions made to Institute of Medical Science based at Green Memorial Hospital Manipay	6	20,487	20,487	66,168
Other	7	369	369	225
<b>Total</b>		<b>20,856</b>	<b>20,856</b>	<b>66,393</b>
Net gains on investments		-	-	-
Net income/(expenditure)		11,069	11,069	(38,248)
Transfers between funds		-	-	-
Net income/(expenditure) before other gains/(losses)		11,069	11,069	(38,248)
Other gains and losses				
Net movement in funds		11,069	11,069	(38,248)
Reconciliation of funds:				
Total funds brought forward		34,560	34,560	72,808
<b>Total funds carried forward</b>		<b>45,629</b>	<b>45,629</b>	<b>34,560</b>

Friends of Manipay Hospital  
Detailed Statement of Financial Activities  
for the year ended 30 June 2022

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:			
General Donations	6,391	6,391	18,842
	<u>6,391</u>	<u>6,391</u>	<u>18,842</u>
Charitable activities			
Cycling from Colombo-Jaffna	25,534	25,534	9,303
	<u>25,534</u>	<u>25,534</u>	<u>9,303</u>
Total income and endowments	31,925	31,925	28,145
Expenditure on:			
Charitable activities			
Grants to institutions made to Institute of Medical Science based at Green Memorial Hospital Manipay	20,487	20,487	66,168
	<u>20,487</u>	<u>20,487</u>	<u>66,168</u>
Total of expenditure on charitable activities	20,487	20,487	66,168
General administrative costs, including depreciation and amortisation			
Bank charges	369	369	185
	<u>369</u>	<u>369</u>	<u>185</u>
Legal and professional costs			
Other legal and professional costs	-	-	40
	<u>-</u>	<u>-</u>	<u>40</u>
Total of expenditure of other costs	369	369	225
Total expenditure	20,856	20,856	66,393
Net gains on investments	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Net income/(expenditure)	11,069	11,069	(38,248)
	<u>11,069</u>	<u>11,069</u>	<u>(38,248)</u>
Net income/(expenditure) before other gains/(losses)	11,069	11,069	(38,248)
Other Gains	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds	11,069	11,069	(38,248)
	<u>11,069</u>	<u>11,069</u>	<u>(38,248)</u>
Reconciliation of funds:			

*Friends of Manipay Hospital*  
*Detailed Statement of Financial Activities*

Total funds brought forward	34,560	34,560	72,808
Total funds carried forward	<u>45,629</u>	<u>45,629</u>	<u>34,560</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.

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. 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.

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.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2021 £	Total funds 2021 £
Income and endowments from:		
General Donations	18,842	18,842
Charitable activities-Cycling from Colombo-Jaffna	9,303	9,303
Total	<u>28,145</u>	<u>28,145</u>
Expenditure on:		
Charitable activities-Grants to institutions made to Institute of Medical Science based at Green Memorial Hospital Manipay	66,168	66,168
Other	225	225
Total	<u>66,393</u>	<u>66,393</u>
Net income	<u>(38,248)</u>	<u>(38,248)</u>
Net income before other gains/(losses)	(38,248)	(38,248)
Other gains and losses:		
Net movement in funds	<u>(38,248)</u>	<u>(38,248)</u>
Reconciliation of funds:		
Total funds brought forward	72,808	72,808
Total funds carried forward	<u>34,560</u>	<u>34,560</u>

4 Income from donations and legacies

	Unrestricted £	Total 2022 £	Total 2021 £
General donations	6,391	6,391	18,842
	<u>6,391</u>	<u>6,391</u>	<u>18,842</u>

5 Income from charitable activities

	Unrestricted	Total 2022	Total 2021
	£	£	£
Cycling from Colombo-Jaffna	25,534	25,534	9,303
	<u>25,534</u>	<u>25,534</u>	<u>9,303</u>

6 Expenditure on charitable activities

	Unrestricted	Total 2022	Total 2021
	£	£	£
<i>Expenditure on charitable activities</i>			
Grants to institutions made to Institute of Medical Science based at Green Memorial Hospital Manipay	20,487	20,487	66,168
	<u>20,487</u>	<u>20,487</u>	<u>66,168</u>

7 Other expenditure

	Unrestricted	Total 2022	Total 2021
	£	£	£
General administrative costs	369	369	185
Legal and professional costs	-	-	40
	<u>369</u>	<u>369</u>	<u>225</u>

8 Staff costs

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

9 Movement in funds

	At 1 July 2021	Incoming resources (including other gains/losses ) £	Resources expended £	At 30 June 2022 £
Restricted funds:				
Unrestricted funds:				
General funds	34,560	31,925	(20,856)	45,629
Total funds	<u>34,560</u>	<u>31,925</u>	<u>(20,856)</u>	<u>45,629</u>

10 Analysis of net assets between funds

	General funds	Ride fundraising funds	Total
	£	£	£
Net current assets	14,895	30,734	45,629
	<u>14,895</u>	<u>30,734</u>	<u>45,629</u>

11 Reconciliation of net debt

	At 1 July 2021	Cash flows	At 30 June 2022
	£	£	£
Cash and cash equivalents	34,560	11,069	45,629
	<u>34,560</u>	<u>11,069</u>	<u>45,629</u>
Net debt	<u>34,560</u>	<u>11,069</u>	<u>45,629</u>

**FRIENDS OF MANIPAY HOSPITAL**

England & Wales - Charity number 1113439

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# Accounts

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**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 2021 £	Total 2020 £
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**

	<b>At 1 July</b>	<b>Cash flows</b>	<b>At 30 June</b>
	<b>2020</b>		<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>
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>

