

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2022
FOR
THE METHTHA FOUNDATION UK**

SPC Nathans
Chartered Certified Accountants
16 St James's Road
Hampton Hill
Greater London
TW12 1DQ

THE METHTHA FOUNDATION UK
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FOR THE YEAR ENDED 31 March 2022

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THE METHTHA FOUNDATION UK

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 March 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Meththa Foundation UK is constituted by Trust Deed, and its main objective is to provide artificial limbs to people in need and help their physical and psycho social rehabilitation.

The policy of The Meththa Foundation continues to be to derive its income mainly from regular donations from individuals and fund raising events and to spend on projects in accordance with the Trust's objects.

Public benefit

The trustees of the charity confirm that they have considered the Charity Commission's general guidance on public benefit and the requirements of s4 of the Charities Act 2011 in this area.

Grant making

Grants are made at the discretion of the trustees and in accordance with the principal objectives of the charity.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The trustees are pleased with the results of the charity's activities during the year. The unrestricted donations received during the year amounted to £25,768 (2021 - £24,061) and the trustees are delighted to report they were able to contribute £30,414 (2021- £20,823) of funds towards the cost of providing treatment to 1,455 needy people.

FINANCIAL REVIEW

Reserves policy

The reserves policy is to ensure that there is a sufficient stream of fund to meet the ongoing calls made on the charity

FUTURE PLANS

There are no current plans to change the activities or modus operandi in the foreseeable future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

It is not currently the intention of the trustees of the charity to appoint new trustees. Should this situation change in the future, the trustees will apply suitable recruitment and training procedures.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1135141

Principal address

34 Redlake Drive
Stourbridge
DY9 0RX

**THE METHTHA FOUNDATION UK
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 March 2022**

Trustees

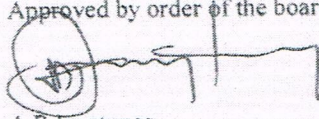
Dr B Panagamuwa
Dr R C Sumanasuriya
Mr A P Jayatunga
Mr G H Perera
Dr A T Nayagam
Mr S H Caldera (appointed 22 May 2022)
Dr M Nirmalan
Mr A Solomonz

REFERENCE AND ADMINISTRATIVE DETAILS

Independent examiner

V Selvanathan FCCA
SPC Nathans
Chartered Certified Accountants
16 St James's Road
Greater London
TW12 1DQ

Approved by order of the board of trustees on 16 January 2023 and signed on its behalf by:

A handwritten signature in black ink, appearing to be 'A P Jayatunga', written over a circular stamp that contains a cross-like symbol.

A P Jayatunga
Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE METHTHA FOUNDATION UK**

Independent examiner's report to the trustees of The Meththa Foundation UK

I report to the charity trustees of the Trust on my examination of the accounts of the Meththa Foundation UK (the Trust) for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

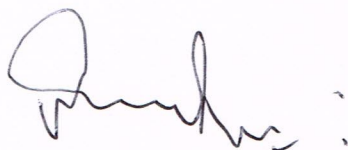
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



V Selvanathan FCCA
SPC Nathans
Chartered Certified Accountants
16 St James's Road
Greater London
TW12 1DQ

16 January 2023

THE METHTHA FOUNDATION UK
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 March 2022

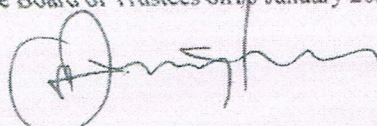
		31.03.22 Total funds	31.03.21 Total funds
	Notes	£	£
INCOME			
Donations		<u>25,768</u>	<u>24,061</u>
Total		25,768	<u>24,061</u>
EXPENDITURE ON			
Charitable activities			
Cost of providing treatment		27,414	20,428
Meththa Rehabilitation Fund		<u>3,000</u>	<u>395</u>
Total		30,414	20,823
NET INCOME/(EXPENDITURE)		(4,646)	3,238
RECONCILIATION OF FUNDS			
Total funds brought forward		18,392	15,154
TOTAL FUNDS CARRIED FORWARD		<u>13,746</u>	<u>18,392</u>

The notes form part of these financial statements

THE METHTHA FOUNDATION UK
STATEMENT OF FINANCIAL POSITION
AT 31 March 2022

		31.03.22 Total funds	31.03.21 Total funds
	Notes	£	£
CURRENT ASSETS			
Cash at bank		<u>13,746</u>	<u>18,392</u>
NET ASSETS		<u>13,746</u>	<u>18,392</u>
FUNDS	4		
Unrestricted funds		13,746	18,392
Restricted funds		<u>-</u>	<u>-</u>
TOTAL FUNDS		<u>13,746</u>	<u>18,392</u>

The financial statements were approved by the Board of Trustees on 16 January 2023 and were signed on its behalf by:


 A P Jayatunga

Trustee

The notes form part of these financial statements

THE METHTHA FOUNDATION UK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 March 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 or for the year ended 31 March 2021.

THE METHTHA FOUNDATION UK

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 March 2022**

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Restricted fund £	Unrestricted fund £	Total £
INCOME			
Donations and grant	-	24,061	24,061
	<hr/>	<hr/>	<hr/>
Total	<u>-</u>	<u>24,061</u>	<u>24,061</u>
 EXPENDITURE ON			
Charitable activities			
Cost of providing treatment l	-	20,428	20,428
Meththa Rehabilitation Fund		395	395
	<hr/>	<hr/>	<hr/>
Total	<u>-</u>	<u>20,823</u>	<u>20,823</u>
 NET INCOME/(EXPENDITURE)	-	3,238	3,238
 RECONCILIATION OF FUNDS			
Total funds brought forward	-	15,154	15,154
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD	<u>=</u>	<u>18,392</u>	<u>18,392</u>

THE METHTHA FOUNDATION UK

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 March 2022

4. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.03.22 £
Unrestricted funds			
General fund	18,392	(4,646)	13,746
Restricted funds	-	-	-
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>18,392</u>	<u>(4,646)</u>	<u>13,746</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	25,768	(30,414)	(4,646)
Restricted funds			
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>25,768</u>	<u>(30,414)</u>	<u>(4,646)</u>

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.03.21 £
Unrestricted Funds			
General fund	15,154	3,238	18,392
Restricted funds			
Education grant	-	-	-
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>15,154</u>	<u>3,238</u>	<u>18,192</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	24,061	(20,823)	3,238
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>24,061</u>	<u>(20,823)</u>	<u>3,238</u>

THE METHTHA FOUNDATION UK

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 March 2022

5. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	49,829	(51,237)	(1,408)
Restricted funds			
Education grant	-	-	-
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>49,829</u>	<u>(51,237)</u>	<u>(1,408)</u>

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

TWELFTH ANNUAL REPORT OF THE METHTHA FOUNDATION-UK ACTIVITIES FOR THE PERIOD 1 April 2020. To 31 May 2022

Contents:

- 11.1 Overview** . 1 Funding and material donations including special funding events for MF and MRFs
.2 Meththa Rehabilitation Foundation (MRF) activities in Sri Lanka
.3 R&D projects

11.2 Progress on goals set for 2021

11.3 Projections for 2021-22

11.1 Overview

1 Funding etc... In Sri Lanka, on the 31st December 2020, we carried over a balance of SLR 2,536,873.29 from 2020-21. The total inflow from OMI, Manitha Neyan and donations to Mahawa was SLR 17, 690,411.48 which is just more than previous year. Total expenses in Sri Lanka was SLR 16,421,244.61, leaving a surplus of 2,479,294.15 which is just about the same as the previous year. *(Please note that the numbers do not tally. The bank balances and the surplus on 31.3.22 are accurate but some of the income from more recent donations etc have not been tallied yet at Mahawa. Audited accounts for Mahawa will be presented only at the MRF AGM in October)*

- This year, Mankulam funding has been more streamlined but at a reduced level. COVID restrictions and other events have affected the services adversely due to ad hoc stoppages. We were able to conduct 4 mobile clinics for Manitha Neyan at Kilinochchi, albeit with difficulties. Three of those have been completed giving us an income of SLR2,088,500.00. We have not been able to deliver the limbs made in the last clinic. Services for people in the North, even though not entirely satisfactory, can be considered as the best that could have been achieved under these adverse conditions. The socio political economic situation in Sri Lanka which affects all our services does not need any elaboration here.
- The MRFs received donations totalling RS 14,537,811.48 for services which were provided at Mahawa, Kilinochchi and from regular donations. Prominent among the regular donations were those from Mr Palinda Samarasinghe from UK for soldiers at Boossa Camp, Dr Achala Gunasekera Rockwell and family and Mr Sajith Caldera. This is slightly more than the previous year. Details of income and expenditure of MRFs in Sri Lanka are also shown below.

- We had a large arrears for ETF /EPF which has been fully settled. There are no outstanding payments to make now.
- Our JustGiving page is active. Mrs Amali Abeysekara is prominent amongst the fund raisers. A colleague of Dr Panagamuwa who is a dual qualified rehabilitation engineer from Worthing wishes to go to Sri Lanka to help educate the wheelchair technicians and do some P&O sessions with our prosthetists. She has raised nearly £1000 on her own. Her plan to go this July has been placed on hold due to the adverse conditions prevailing in the country. Similarly, a trainee engineer from Birmingham planned a visit to Mahawa in July-August which is also on hold. She will also part fund her visit.
- We have sent three 40 foot container loads of wheelchairs etc this year with a lot of difficulties and expenses. The second container in December costed us more than twice the normal amount. Shipping costs were back to near normal levels when we sent the third container on 27 March. There is a huge demand for wheelchairs and buggies in Sri Lanka because more paediatric neurologists and therapists are referring neuro-disabled children and people becoming more aware of our services. We charge a highly subsidised amount to cover the customs duties etc and people seem happy to pay this amount. Mr Shantha Perera who is one of our Trustees has a philanthropist friend (Mr Gallage) who is heavily involved in Social work in Sri Lanka. We received 30 brand new wheelchairs from Rehab Matters, a wheelchair supplier in the UK who provides us a weekly supply from their stores at Leicester. Mr Gallage wishes to purchase the 30 new chairs and distribute them among needy rural people in Sri Lanka. A significant proportion of service users at Mahawa continue to contribute towards their artificial limbs as already mentioned. The income from Samurdhi fund at Mahawa is not significant.
- As recorded in the last annual report, Dr Achala Rockwell Gunasekera and family continue to find sponsors for Meththa Foundation. Their son Aneirin has established a Meththa USA branch and a website. Their primary interest is to support disabled children and women. We have also had some initial discussions about establishing a support group in Australia.
- Mr Selvanathan and our Treasurer Alistair Solomonsz continue to work HMRC as gift aid. This years Gift aid will be submitted in due course. Just Giving portal will automatically deduct GiftAid from donations and credit to our account.
- The Annual Retreat and 31 December Night celebrations of the Meththa Foundation were not possible this year as well. Three cluster walks were organized in London, Surrey and in the West Midlands. Dr Ranjan & Mrs Darshini Gunasekera & friends,(Hampstead Walk) and also Dr Champa Sumanasuriya and friends(Surrey Hills Walk) organised walks and a day out. Nearly 50 people participated in the walk through a picturesque countryside in Kinver Edge organized by Mr & Dr Mrs Jayatunga. The Total collected in these walks amounted to about £10000 which

included direct donations and donations via the just giving portal. There were very generous donations from Mr & Mrs Dushy Ranatunga, Mr & Mrs Colin Seneviratne and our Patron Dr Sita Siriwardane.

- We also had a further zoom event for the Sinhala / Tamil new year orchestrated by Bodhini Jayawardane, Mahendra Gonsalkorale and Niroshini Nirmalan with the help of many Meththans. This too helped to boost our fundraising efforts.
- Two fund raising events are planned for May 2022. Our annual retreat will be held between 6-9 May in Dorset. Mr Leonard Munasinghe has rearranged the postponed quiz afternoon in London for 22 May 2022.
- For income and expenditure for MRF. 1 Jan 2020- 31 Dec 2020 please see annex 1
- The Web Page has been updated by Mr Sajith Caldera to include our R&D activities, upcoming events and to streamline online donations. The donors will also be able to see the results of their donations more clearly. He offers his services voluntarily and appointed a secretary to liaise with our staff and update news and events promptly. Sajith has consented to become a Meththa Foundation UK Trustee.
- Customs duties and clearance charges in Sri Lanka have increased this year as well but the procedures are more formalised and running smoothly.
- Our main donors for artificial limb components in the UK are unchanged and continue to be Gillingham, Brighton and Birmingham Centres. The inflow has been reducing over the last few years. However, we are gradually becoming independent for components as a result of our R&D projects. We receive a regular supply of orthoses from Burton, Exeter, Sheffield and Gillingham centres. We are very grateful for these as well as the donations of wheelchairs from South Birmingham and Rehab Matters.

Clinical output of MRF in Sri Lanka. Numbers in brackets are for 2020-21

Category	Mahawa	Mankulam	Total
New Lower limb prostheses	90(104)	71(65)	161 (169)
New Upper limb prostheses	03(05)	1(1)	4 (6)
Major repairs to P&O devices	132(139)	179(234)	311 (373)
Minor repairs to P&O devices	156(248)	46(68)	202 (316)
Orthoses	113(73)	19(0)	132 (132)
Walking aids	100(252)	4(27)	104 (279)

Clinical output of MRF in Sri Lanka. Numbers in brackets are for 2020-21

Category	Mahawa	Mankulam	Total
Wheel chairs	476(163)	0 (0)	476 (476)
Other assessments	34(58)	31(164)	65 (222)
Total. Number of service user contacts	1104(1042)	351 (559)	1455 (1973)

.2 MRF activities

- Clinical output at the two centres was maintained at a reduced level in spite of COVID-19 (PI see chart above). No adverse events related to COVID occurred because of staff vigilance and adherence to instructions.
- We have obtained a 30 year lease from the GoSL for the site we use at Mahawa and the deed has been signed. We will now work towards obtaining official recognition for our services from the Ministry of Health.
- Regular referrals from Dr Anuruddha privately and through Vijaya Kumaranatunga Memorial Hospital for diabetic foot orthoses continue to be an important component of our practice. The need for a foot clinic is becoming more obvious but we do not have a qualified Podiatrist to operate a service. The new recruits are receiving training in foot orthotics
- The annual appraisal of staff did not reveal any major problems
- Dr Panagamuwa made one visit to Mahawa in October but maintains regular Zoom contacts with the local teams and undertakes regular lectures for the new recruits in addition to review complex patients on line with Mahawa team.
- Mankulam is functioning well without a dedicated manager. Mrs Nirosha has full cooperation of her team who is well experienced and respected by service users and the OMI Director.
- Our Senior P&O Mr Chanaka Gunarathne was selected as a very first Probationary lecturer for the new P&O training school at Ruhuna University in Galle. He assumed duties in January 2022 and two newly qualified Physiotherapists, Miss Prasangi Kottegoda from Kotalawela Defence Academy and Mr Nushky Mohommad from Peradeniya School of Allied Health Sciences were selected to replace him. They are receiving regular Zoom lessons on P&O and Posture and Mobility from Dr Panagamuwa. They are getting upskilled enthusiastically and show a lot of interest and dedication.

- We have purchased a 25 kW 3 phase generator using private funds. Power cuts will not affect any more if we can obtain and store sufficient Diesel.
- **3 R&D and training-** The knee joint designed by us has been used on several patients successfully. We have recruited a trained lathe operator who can work from mechanical drawings. Production will be transferred to him this year. We need to update our machines with digital readouts for more reliable and accurate production
- Our rubber vulcanised Meththa Foot is well established. Stellana company asked us to obtain approval from Bol in Sri Lanka so that we can receive donations of rubber compound that we need. This has been achieved and we will get all the rubber compound we need from Stellana. We will save nearly 900,000 rupees because of their generosity
- Dr Panagamuwa has designed a multiplex ankle which can be used with the Meththa Foot. Initial tests have been satisfactory. We hope to produce ten feet for a field trial soon.
- Facilitated by Dr Achala Rockwell Gunasekera, we are working with some academics at the University of Alabama in Birmingham, USA to obtain a grant to USD 20,000 for a research project to assess Quality of Life of amputee People and their perceptions. We have passed the first stage and the definitive proposal has been submitted. UAB, Meththa Foundations and University of Ruhuna are collaborating in this research.

11.2 Progress on goals set last year.

- AI project is still uppermost in our agenda
- Knee joint will go into field trials. We need to get some biomechanical data so that we can submit it for approval from the GoSL. We hope to get support from Loughborough University or University of Moratuwa.
- Research into QoL will start hopefully if we win this grant.
- Link with Galle faculty is a real possibility and the Vice Chancellor there is really helpful. Hopefully, Chanaka will be able to carry this forwards.

11.3 Projections for 2021-22

- Employ a research assistant to help with planned and future research.
- Continue to develop the research project for the use of AI in gait analysis with help from Engineering Faculty at Moratuwa. One of the visiting foreign engineers may be able to help when she visits Sri Lanka.

- Work with Stellana to develop a better rubber cover for our foot. Explore ways of making the rubber dampers for the new ankle locally.
- Field trial the knee joint with a view to its regular use.
- Continue to explore possibilities to obtain large grants for our R&D activities.
- Continue the Mobile Service for people around Kilinochchi with support from Manitha Neyan.

Prepared by Dr B Panagamuwa, First Trustee

7 May 2022 Monday, May 2, 2022

Annex 1

Provisional income and expenditure for MRF in Sri Lanka. 1 April 2021 to 31 March 2022. I am unable to get an accurate picture of the percentage increase in cost of consumables. I have attached a detailed expenditure list that Mahawa accountant has sent me for the year 2021-22 and summarised from it below.

Source	Income	Expenditure	Balance in Bank and cash in hand
OMI / Lebara	3,152,000.00		
Manitha Neyan (Final payment pending)	2,088,500.00		
Donations at Mahawa (Final payment pending)	15,601,941.48		
Total donations (Provisional)	17,690,441.48		
Total expenditure (Calculated and accurate)		16,421,224.61	
Bank of Ceylon Mahawa			2,087,505.69
HNB Colombo			61,730.50
Cash in hand for container clearance & petty cash			330,057.96
Surplus as at 31 March 22			2,479,294.15