

REGISTERED CHARITY NUMBER: 1135141

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2023
FOR
THE METHTHA FOUNDATION UK**

SPC Nathans
Chartered Certified Accountants
Suite 201, AIRIVO
69-75 Boston Manor Road
Brentford
TW8 9JJ

THE METHTHA FOUNDATION UK
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FOR THE YEAR ENDED 31 March 2023

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THE METHTHA FOUNDATION UK
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 March 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. 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 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 psychosocial 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 £27,973 (2022 - £25,768) and the trustees are delighted to report they were able to contribute £24,888(2022- £30,414) of funds towards the cost of providing treatment to 1,282 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 near 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 2023

Trustees

Dr B Panagamuwa
Dr R C Sumanasuriya
Mr A P Jayatunga
Mr G H Perera
Dr A T Nayagam
Mr S H Caldera
Dr. M Nirmalan
Mr. A Solomonz

REFERENCE AND ADMINISTRATIVE DETAILS

Independent examiner

V Selvanathan FCCA

SPC Nathans

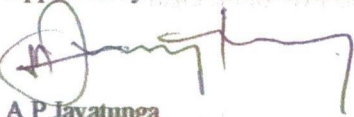
Chartered Certified Accountants

Suite 201, AIRIVO

69-75 Boston Manor Road

TW8 9JJ

Approved by order of the board of trustees on 23 December 2023 and signed on its behalf by:



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 on my examination of the accounts of the Meththa Foundation UK (the Trust) for the year ended 31 March 2023.

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 conducted under section 145 of the Act and in conducting 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
Suite 201, AIRIVO
69-75 Boston Manor Road
TW8 9JJ

23 December 2023

THE METHTHA FOUNDATION UK
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 March 2023

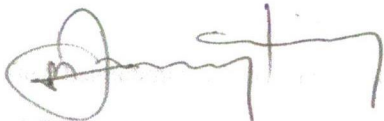
		31.03.23 Total funds	31.03.22 Total funds
	Notes	£	£
INCOME			
Donations		<u>27,973</u>	<u>25,768</u>
Total		27,973	25,768
EXPENDITURE ON			
Charitable activities			
Cost of providing treatment		24,888	27,414
Meththa Rehabilitation Fund		<u>-</u>	<u>3,000</u>
Total		24,888	30,414
NET INCOME/(EXPENDITURE)		3,085	(4,646)
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>13,746</u>	<u>18,392</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>16,831</u></u>	<u><u>13,746</u></u>

The notes form part of these financial statements

THE METHTHA FOUNDATION UK
STATEMENT OF FINANCIAL POSITION
AS AT 31 March 2023

		31.03.23	31.03.22
		Total funds	Total funds
	Notes	£	£
CURRENT ASSETS			
Cash at bank		<u>16,831</u>	<u>13,746</u>
NET ASSETS		<u>16,831</u>	<u>13,746</u>
FUNDS	4		
Unrestricted funds		16,831	13,746
Restricted funds		-	-
TOTAL FUNDS		<u>16,831</u>	<u>13,746</u>

The financial statements were approved by the Board of Trustees on 23 December 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 2023

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 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 or for the year ended 31 March 2022.

THE METHTHA FOUNDATION UK

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 March 2023**

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Restricted fund £	Unrestricted fund £	Total £
INCOME			
Donations and grant	-	25,768	25,768
	<hr/>	<hr/>	<hr/>
Total	<hr/> - <hr/>	<hr/> 25,768 <hr/>	<hr/> 25,768 <hr/>
 EXPENDITURE ON			
Charitable activities			
Cost of providing treatment l	-	27,414	27,414
Meththa Rehabilitation Fund		3,000	3,000
	<hr/>	<hr/>	<hr/>
Total	<hr/> - <hr/>	<hr/> 30,414 <hr/>	<hr/> 30,414 <hr/>
 NET INCOME/(EXPENDITURE)	 -	 (4,646)	 (4,646)
 RECONCILIATION OF FUNDS			
Total funds brought forward	 -	 18,392	 18,392
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD	=	<u>13,746</u>	<u>13,746</u>

THE METHTHA FOUNDATION UK

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 March 2023**

4. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.03.23 £
Unrestricted funds			
General fund	13,746	3,085	16,831
Restricted funds	-	-	-
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>13,746</u>	<u>3,085</u>	<u>16,831</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	27,973	(24,888)	3,085
Restricted funds			
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>27,973</u>	<u>(24,888)</u>	<u>3,085</u>

Comparatives for 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			
Education grant	-	-	-
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>18,192</u>	<u>(4,646)</u>	<u>13,746</u>

Comparative 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)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>25,768</u>	<u>(30,414)</u>	<u>(4,646)</u>

THE METHTHA FOUNDATION UK

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 March 2023**

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	53,741	(55,302)	(1,561)
Restricted funds			
Education grant	-	-	-
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>53,741</u>	<u>(55,302)</u>	<u>(1,561)</u>

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

THIRTEENTH ANNUAL REPORT OF THE METHTHA FOUNDATION-UK ACTIVITIES FOR THE PERIOD 1 APRIL 2022 To 31 MARCH 2023

Contents:

13.1 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

13.2 Progress on goals set for 2022

13.3 Projections for 2023-24

13.1 Overview

- **1 Funding etc...** In Sri Lanka, on the 31st December 2022, we carried over a surplus of SLR 2,005,950.85. The total inflow from OMI, Manitha Neyam and donations to Mahawa was SLR 22,442,486.20 which is slightly more than previous year. Total expenses in Sri Lanka was SLR 20,375,535.35, leaving the above surplus which is just about the same as the previous year. *Audited accounts for Mahawa will be presented only at the MRF AGM in October) 23)*
- This year, at Mankulam OMI /Lebara donation was Rs 4,737,500.00 which is slightly more than previous year. The total number treated at Mankulam was 109 new limbs and 213 repairs, slightly less than previous year but more new limbs were provided this year. The OMI director controlled the numbers attending including repairs to existing limbs because Lebara funds were limited. It will be useful if some of the Meththa Family members contact Lebara directors in London and make a case for more funding. The local OMI Director in Mankulam will change at the end of May 23. Let us hope that the new director will allow us to see more amputees because we are told that many of them are refused treatment at Mankulam by the Father Director.
- Manitha Neyam Trust pledged GBP 10,000 for the year Jan to Dec 2022. Unfortunately, we were able to use only about 50% of this fund ie. Rs 2,451,833.00, primarily because their local agent was not able to arrange sufficient regular mobile clinics in the Vanni. Mankulam team has been advised to do as many small mobile clinics as possible, even serving about 10 people each time in towns around Kilinochchi, Poonerin and Mullaiteevu. We provided 54 new limbs and carried out 41 repairs through mobile services for Manitha Neyam at Mullaiteevu and Kilinochchi. *Many of them were our existing service users.*
- The MRFs received donations totaling RS 17,643,986.20 for services which were provided at Mahawa. and as regular donations, which is an improvement from previous year. Dr Achala Gunasekera Rockwell and family from the USA make regular donations specifically for paediatric neuorehabilitation. Sajith Caldera and his organization have given us regular donations for the prosthetic legs an amount of \$5,500 has been contributed since November 2022. 27 people have been fitted new limbs from this fund and there is a surplus of £1600 for this service.. The neuropathic foot service for patients referred by Dr Anuruddha seems to have contributed to the slight increase in this income from previous year.
- There are no outstanding payments to any external agencies in Sri Lanka.
- Our JustGiving page is active. Several Meththans have raised funds for this retreat, some exceeding GBP 1000.

- Mrs Darshani and Dr Ranjan Gunasekera arranged a sponsored walk at Hampstead Heath, London on 30 July 22 and raised £2000. Dr Lionel Samarasinghe and friends are hoping this to increase this to £5000+ and give to Mr. Leonard Munasinghe who is a past Chairman of Rotary Club in Golders Green, London. Mr. Leonard has already raised £5000+ from the quiz afternoon held in London in May 22. He plans to get another £5000 from Rotary international as a top up of this collection and another £5000 has been pledged by the Rotary UK and Ireland. This money (£20,000 approx) will be used for "pump priming" the clinic scheduled to start at Balapitiya, on 1 August 2023. Drs Samarasinghe and Punchihewa will provide details of this project at the AGM
- Our annual retreat was held between 6-9 May in Dorset. That was a big success as usual and the surplus from that is shown in the Treasurer's report.
- Mr Sajith Caldera, whose company manages our website, joined the MF board recently. In October 22, he pledged \$1000 monthly to Meththa Foundation from his company. More recently he has been using this fund for the provision of prostheses for amputees who cannot pay for their prostheses. As a result, no one is in the waiting list for lack of funds.
- Mr Selvanathan and our Treasurer Mr Alistair Solomnsz continue to work together to recoup a very significant amount from HMRC as gift aid. JustGiving will automatically deduct GiftAid from donations and credit to our account. Gift aid contribution is shown in our annual accounts
- Customs duties and clearance charges in Sri Lanka have almost doubled to just over 1 million rupees in 2022, following new levies introduced by the incumbent government this year as well but the clearance procedures are more formalised and running smoothly.
- Our main donors for artificial limb components and orthotics in the UK are Brighton and Birmingham for prosthetics and Burton, Exeter, Sheffield, Yeovil and ROH in Birmingham for orthotics. We receive wheelchairs from Birmingham (Birmingham Community NHS Trust) and Leicester (Rehab Matters). The inflow has been reducing over the last few years. However, we are gradually becoming independent for prosthetic components as a result of our R&D projects. *We are very grateful for these donations.*
- Facilitated by Drs Padmini de Silva and Rasioka Jayatunga, a grant application was made to Vishaka OGA in UK for £4000 to provide prostheses for children who need above knee prostheses. This application was successful. The quantum is unknown but we were told that all collected funds will be donated for this project.
- The Treasurer will present the MF UK accounts for 2022-23

.2 MRF activities

- Clinical output at the two centres was slightly less than previous year. Mahawa 960 vs 1140 and Mankulam 322 vs 351. We can expect a steady state around 1000 cases per annum for Mahawa and 350 cases per annum for Mankulam. Through Manitha Neyam we may be able to serve another 100 people. It is difficult to predict the demand at Balapitiya in the future but an annual attendance of 17 patients will be a good start.

- 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. 50 Diabetic feet were treated during this year. Our Prosthetist / Physiotherapist undertakes management of these and other neuropathic feet. A mobile service is planned when we will conduct one foot clinic in Negambo area once a month to manage Dr Anuruddha's patients.
- The annual appraisal of staff did not reveal any major problems
- Dr Panagamuwa made one visit to Mahawa in 2022 . He was accompanied by a rehab engineer from the UK, who Crowd Funded her journey and made a good contribution to our wheelchair provision by training our staff.
- Dr Panagamuwa undertook regular lectures via Zoom for the new recruits until they became competent. He conducts virtual clinics as required to support the clinical staff at Mankulam in the management of complex cases.
- Mankulam is functioning well without a dedicated manager. The technical team is now quite competent. They have a good relationship with the resident OMI Father Director . One of the staff members who is a trans tibial amputee is a javelin thrower in the national team. He uses a Meththa prosthesis and his kit is sponsored by Mr Sajith Caldera.
- Of the two two newly qualified Physiotherapists recruited in December 2021, Miss Prasangi Kottegoda had to leave because she could not find suitable accommodation at Mahawa. Mr Nuski is well trained now and functions in the dual role of prosthetist orthotist and physiotherapist.
- Mrs Nirosha was working at Mankulam under enormous stress because her family including her infant are based at Mannar and her husband is employed at Doha. Therefore, I advised her to take 3 years no pay leave. She had already completed her obligation under the service bond which she signed when she came to UK for her undergraduate studies at Salford.
- Sugath Laggoda and Jayantha Disanayaka left our services suddenly. At the time of leaving, Sugath was our Admin Secretary. That post has not been filled. Jayantha was a senior technician. Two new people have been recruited as trainee technicians and they are undergoing training in components fabrication and foot manufacture. There was brief period of disruption as a result of the sudden departure but the Centre soon came back on even keel.
- Three ladies who trained at Ragama training school to a Category 2 prosthetists orthotists diploma level and finished the final exams requested a training/work experience opportunity at MRF whilst waiting for the final examination results and Govt appointments. During virtual interviews, they showed a good theoretical knowledge. Dr Panagamuwa was happy to provide them temporary training posts. However, they cannot be given permanent contracts unless they get released from the bonds they signed with the GoSL at the time they commenced training. Dr Panagamuwa will explore ways to get the bond transferred to MRF. All new posts in GOSL are frozen at present. Knowledgeable sources say that it is unlikely new posts will be created for 2 years. There does not appear to be an urgency in the SL Health department to employ prosthetist orthotists even though there is a need for them in the Island.
- 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 still quite high in April when we sent the last container.

.3 R&D and training

- Led by Mr Don Anthony in our Meththa Family, a patent application was submitted to Sri Lankan patenting authority to patent our prosthetic knee. He has received a provisional patent number which prevents ad hoc copying of our design by outsiders. The joint is being used at Mahawa but we need more human and equipment resources to go into full production. This is an urgent need. We need approximately £5000 to purchase new machines to replace old and accelerate production.
- Our rubber vulcanised Meththa Foot is used almost exclusively at Mankulam because of user preference and also because of donations from UK have virtually dried up for prosthetics. It was developed by us over several years using recycled materials and local rubber. It seems very durable, especially for manual workers who work barefoot.
- Fabrication of the multi flexible ankle is on hold because we cannot get a reliable manufacturer in Sri Lanka to fabricate the crucial rubber joint.
- The grant application for investigation of Quality of Life of amputees which narrowly missed selection has been rewritten by Dr Tina Kempin Reutar with support from DR Panagamuwa and Dr Achala Gunasekera and was submitted in April
- Mahawa team is working on two other projects to investigate QoL and usage of prostheses provided by us.

13.2 Progress on goals set last year.

- The need for a research assistant could be met by the new P&O recruits. Miss Kodagods is also contributing to the QoL project
- Knee joint is being used. Mr Chanaka has expressed a desire to test its durability under controlled conditions
- 'AI project is kept on hold until we get an interested academic at Moratuwa University to support it. Our MRF Treasurer, Dr Prasanna is looking into this.
- Galle clinic is taking shape. The Rotary grant will help this
- Though not entirely satisfactory, Mobile Unit has been used in the Vanni to provide for nearly 100 amputees.

13.3 Projections for 22-23

- Negotiate with GoSL for release of the 3 new P&O recruits.
- Continue to develop the research project for the use of AI in gait analysis with help from Engineering Faculty at Moratuwa. Use Dr Prasanna as a facilitator.
- *Develop Galle clinic to function semi autonomously*
- A trainee rehabilitation engineer will visit Mahawa with Dr Panagamuwa to test the efficacy of a new type of pressure relief cushion for neurological patients who need high level postural support. If successful, this seat cushion can be fabricated locally very cheaply.
- Formalise the mobile foot clinic at Negambo

- A senior prosthetic technician will visit Mahawa and Galle with Dr Panagamuwa in September-October to train our technicians
- Complete the QoL and Limb usage research projects.
- Present the results of our work in National fora

Prepared by Dr B Panagamuwa, First Trustee

12 May 2023