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FRIENDS OF LUDHIANA

Report of the Council of Management

To The Members of the Friends of Ludhiana

Statutory Requirements

The information required by statute to be disclosed with this report is contained in the Appendix.

Review of Activities

The year 2000 has seen continued growth and development in the work of the Christian Medical College (C.M.C.) Ludhiana following the previous year's encouraging report. There has been a consolidation of the financial position of the institution with another surplus in the second complete year of Dr. Silas Charles' leadership. A start has been made on the refurbishment and renovation of hospital facilities including wards, the purchase of much needed new equipment, and the upgrading of hospital support services including the laundry and the air-conditioning system. There is a significant increase in the number of patients in the new outpatient department. There are plans to restructure the whole hospital grouping services and facilities to provide more efficient care and state of the art facilities. Permission to commence post-graduate studies in two disciplines (dentistry and cardiology) has been granted. Support for and confidence in the institution from within the city of Ludhiana has continued to grow.

The Council of Management of the Friends of Ludhiana has continued to affirm its support for the work of C.M.C. under the leadership of Dr. Charles and recognised the need to consolidate this support in both established and new ways. During the year the Friends of Ludhiana has maintained close and regular contact with the Director and Administration at C.M.C. to ensure that this support is appropriate for the perceived needs within the institution. This contact has been through letter, fax, telephone and e-mail along with personal contact with C.M.C. staff, either those visiting this country or volunteers visiting C.M.C. The Friends of Ludhiana has been represented at both Governing Body meetings held during 2000 by a member of the Council of Management and it is grateful that the expenses incurred by these visits have been met by donation and therefore have not depleted funds available for the support of C.M.C. These visits have proved invaluable in obtaining the latest news of the situation at C.M.C., providing knowledge of the many needs of the institution and how Friends of Ludhiana might most effectively give their support.

News of C.M.C. has been shared with members and supporters throughout the year by way of bulletins and newsletters and prayer support encouraged through these and the Prayer Guide. It is a matter of encouragement that, in the autumn when work took place on the revision of the Prayer Guide, many items which 18 months previously had been matters for prayer were now matters for which to praise and give thanks. All promotional literature (including brochures and bulletins) and information continues to be produced 'in-house'. The purchase of a new computer with upgraded software, scanner and colour printer, has increased the range of material that can be produced at minimum cost. A new colour brochure outlining the work of C.M.C. through its graduates was produced in the summer using these new facilities. Literature, slides and photographs have been made available to individuals, groups and Area Representatives. The video about C.M.C., *'To Your Heart'*, has continued to be used and many have been inspired as they have watched.

During 2000 Friends of Ludhiana has been involved in promoting the support of and interest in the work of C.M.C. Ludhiana through -

- *Charlie's HOTMAIL* - a periodical publication for C.M.C. alumni in U.K. and U.S.A.
- Christian Vocations - *Short Term Service Directory*

- Spring Harvest - *WHEREhouse*
- Christians Abroad - *World Service Enquiry*
- Gospel Cards - sales of Christmas and Everyday Cards

and several members of the Council of Management have written, submitted and had published articles in both professional and Christian publications. The Friends of Ludhiana has also been represented at seminars and other events where it is thought this would either benefit C.M.C. Ludhiana or offer opportunities to promote the work in the United Kingdom. Friends of Ludhiana appreciates the many opportunities there are to promote the work of C.M.C. Ludhiana. It continues to seek and monitor innovative approaches to publicity for current perceived needs.

During the year the Friends of Ludhiana established a website on the internet to promote the work of C.M.C. Ludhiana and the information contained there includes the history of C.M.C., education through the three colleges, healthcare provided within the hospital and the community, visits by volunteers and students, latest news, contact addresses for other overseas fellowships, and details of how people might become involved. The site has been set up and is being maintained at no cost and the Friends of Ludhiana is most grateful to the individual who has made this possible. It is encouraging that in just nine months of being established the site appears to be receiving an average of three or four visitors each day, is being found through the search engines and it appears there are links between it and other organisations' sites with whom Friends of Ludhiana seeks to promote the work of C.M.C.

The recruitment of volunteers to share in the work at C.M.C. continues to be one of the main contributions made by Friends in the United Kingdom and applications are processed through the office. It is an established practice that the Director is approached to ascertain whether a suitable place can be offered to the candidate and then a clear job description obtained. Candidates are asked to provide evidence of a satisfactory work record also giving evidence of their qualifications, and references are obtained and interviews held. Once personnel are accepted by the Colleges or Hospital advice and assistance with travel arrangements are given through the office.

The following personnel served at C.M.C. in 2000, utilising a wide variety of skills (some of these were making ongoing return visits) -

- a biochemist for two months
- a haematologist for three and a half months (two visits)
- a secretary for seven weeks
- a radiographer for four weeks (two visits)
- a professor of oral pathology to the Dental College for two weeks
- a junior doctor for two months
- an accountant and his wife for two weeks
- a dental nurse for two weeks
- a retired GP for three weeks
- an accountant for three months

Dr. David Forbes, the accountant, has taken a career break and will be spending up to two years in the Finance Department at C.M.C.; his wife and their four children are also in Ludhiana. In addition senior medical personnel have made brief professional visits of less than a week's duration and Dr. Betty Cowan has spent ten weeks in the winter months assisting in various capacities. The circumstances of those who have served range from those taking leave of absence from their current employment to retired personnel. Several other enquiries have been pursued during the year, although visits did not take place due to a variety of circumstances. The shortage of available accommodation at C.M.C. has meant that caution has had to be exercised in the number of visitors to the institution at any one time.

It is very difficult to quantify the value of the contribution made by volunteers at C.M.C. In all a total of approximately one and a half years of service have been given in 2000 and this represents not only

professional input but also encouragement to the staff of the institution. Every effort is made to debrief volunteers on their return to U.K., obtaining reports both to inform the Director of the perceived state of departments and to help when advising future personnel. Returning personnel are used whenever possible to speak at meetings including the Public Meeting in London in June 2000 and the Long Whatton Meeting in September 2000.

In addition applications for students to undertake elective placements at C.M.C. have been processed through the office, obtaining references from their university or college and liaising with the respective Principals at C.M.C. During 2000 only three medical students applied through the office and have travelled to Ludhiana for their placements, although the Friends of Ludhiana received enquiries from some 25 others (medical, nursing/midwifery, therapy) requesting details and sent information to these prospective elective students. As with volunteers, advice and assistance with travel arrangements are given and attempts are made to maintain contact on the students' return to the United Kingdom and obtain reports on their experiences.

Friends of Ludhiana has continued to facilitate opportunities for C.M.C. staff enhancement and three members of staff benefited directly in 2000 and enquiries were made on behalf of four others:

- Dr. Harjit Kaur, Professor and Head of the Department of Microbiology, spent eight weeks at the Public Health Laboratory Service in Leicester gaining experience in Medical Virology.
- Dr. Anna Mani, Professor of Medicine, spent a month in U.K. attending a week's course on Advances in Haematology at Hammersmith Hospital and visiting haematology units in other hospitals.
- Dr. T.M. Jaison, Deputy Director and Professor and Head of Cardiology, spent two weeks in U.K. during which time he visited the Cardiac Centre in Southampton, attended a management workshop in London and spoke to church groups about the work of C.M.C.

Whilst Friends of Ludhiana has been happy to make arrangements for and to receive C.M.C. staff in this country, the management at C.M.C. now consider that opportunities for training should be concentrated more locally rather than overseas, wherever possible, in order that the benefits are more widely spread and cost effective.

Throughout the year the Director of C.M.C. made it clear that there is a continued need for the input of financial resources to C.M.C. Friends of Ludhiana has made this need known to members and supporters and has been able to transfer a considerable amount of money to C.M.C. The funds to be used at the discretion of the Director have been used to provide staff enhancement, to ship donated equipment from U.K., to pay towards the salaries of C.M.C. staff and for the general maintenance of the institution. The Council is grateful for the co-operation of the Director in providing them with details of how these funds have been used.

Friends of Ludhiana has also continued to give support to a number of projects at C.M.C. during 2000 including -

- *Free Care and Low Cost Treatment Ward* which serves the poor who attend the hospital
- *Nurses Sponsorship* where 25 student nurses have received assistance with their tuition and hostel fees
- *Medical Camps* to provide health education and advice and medical treatment to those in rural areas who might not otherwise have access to it
- *Housing* for C.M.C. staff through the construction of the Betty Cowan Apartments

The first two projects had been identified as being 'for the relief of poverty and/or the advancement of education' and therefore eligible for inclusion under the Millennium Gift Aid Scheme; during the first few months of 2000 seven donations were received under this scheme to support these projects. The new initiatives introduced by the Government in April 2000 allow any donations from individuals, large or small, regular or one-off, for a larger variety of projects, to be tax effective and this has enabled a larger number of donors to Gift Aid their donations. As a result there has been more work in the

Friends of Ludhiana office in order to increase the value of donations in this way. The Medical Camps was the subject of the 2000 Christmas Appeal and the Friends of Ludhiana will continue to support this and other projects which seek to help the poor, needy and underprivileged people of Ludhiana and those seen through C.M.C.'s outreach programmes.

The need to provide hostel accommodation for male dental students was identified by C.M.C. last year and this was made known through Friends of Ludhiana. A contribution towards this project was received in 1999 and the Council of Management agreed to allocate a similar amount towards this project. Both amounts were transferred to C.M.C. during the year 2000.

The provision of adequate staff housing has continued to be a concern at C.M.C. and as part of its fund-raising programme the Friends of Ludhiana has continued to seek to identify charitable trusts and companies within the United Kingdom that might be approached to consider making a contribution to this and other essential and worthwhile projects at C.M.C.

In 2000 a quantity of good second-hand equipment and journals has been sent to C.M.C., though the value of this was largely made up of the value of four X-ray units from a former private hospital in Buckinghamshire. The cost of de-installation, crating and freighting of this equipment was covered by a specific donation and from a contribution from the Ludhiana C.M.C. Board U.S.A., Inc ; what cannot be calculated is the amount of time spent co-ordinating the activities of various parties to remove the equipment from U.K. and to consign it to India. Friends of Ludhiana continues to accept equipment and journals after consultation with the Director of C.M.C. as to their appropriateness, although it is recognised that the purchase of new equipment and supplies when available in India is preferable.

The Council of Management has been considering ways to widen the support base of the Friends of Ludhiana and to encourage support for the 'core activities' alongside the contributions to specific projects and the general financial needs of C.M.C. Hard work is still needed in the coming year to continue the level of financial, volunteer and prayer support for the institution. In the light of the developments that are taking place at C.M.C. the Council of Management has spent time considering a new structure to create 'Passionate Advocates' and to enhance its support for the work of C.M.C. with active promotion of its aims using cells groups with specific areas of responsibility. The Council remains grateful to those who have taken on extra responsibilities and commitments in a voluntary capacity to maintain this level of support during 2000 and it is hoped that with further help the year 2001 will be one when others come to hear of the work of C.M.C. Ludhiana and the level of support through Friends of Ludhiana can be increased.

Financial Review

The accounts, which are set out on pages 9 to 20, have been prepared to comply with the Statement of Recommended Practice issued by the Charity Commission. Incoming Resources, Resources Expended, Assets and Liabilities, have all been shown and analysed accordingly between Unrestricted Funds and Restricted Funds.

Income for both unrestricted and restricted purposes increased during the year. As in 1999 legacies provided a very useful source of income and give a degree of stability to the General Fund for the next few years. The value of Donated Equipment very nearly doubled the Incoming Resources figure for the year.

The Council of Management considers and confirms that the General Fund should be at the level of a year's funding of the London Office. At 31 December 2000 it was a little below that level.

Unrestricted Funds - Incoming Resources, excluding legacies, amounted to £40,948 (1999: £37,530). In addition £21,322 was received from legacies (1999: £19,431). In accordance with long established

policy 20% of this amount will be transferred to the General Fund each year over a five year period (2000 to 2004). Resources expended amounted to £44,327 (1999: £41,871). Balances carried forward at the end of the year amounted to £28,619 (1999: £23,747) in the General Fund and £28,715 (1999: £15,644) in the Legacy Fund.

Restricted Funds – Incoming Resources, excluding Donated Equipment, were about 25% up on the 1999 figure. In addition, Donated Equipment was valued at £107,485 (1999: £75). Full details of the amounts given to the various funds are set out in Note 12 to the accounts. Balances at the end of the year amounted to £28,048, most of which was transferred to C.M.C. in the early months of 2001.

The year's results are cause for much thanks and bring encouragement to all seeking to further the work at C.M.C. There is inevitably a major omission from the accounts and that is all the time given by volunteers working either in the London Office or particularly by those going out to C.M.C. for varying periods; but of course that cannot be measured in monetary terms.

Commitments

Apart from the details set out in note 15 to the accounts, the Council has not entered into any legally or morally binding charitable commitments or guarantees which might require separate disclosure.

In the view of the Council its assets are fully available and adequate to meet its obligations.

Small Company

This report is prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

No report for the year would be complete without noting the deaths of Mr. David Anderson, Mr. Denis Ellison Nash and Miss Maureen Pritchard, all of whom during their lifetimes made significant contributions to the work of both C.M.C. Ludhiana and Friends of Ludhiana.

The Council of Management would like to thank the members of the Friends of Ludhiana for their prayerful support and interest in 2000 and trust that it may continue.

BY ORDER OF THE COUNCIL

Mr. Giles Q. Topping
Company Secretary

30 April 2001

APPENDIX

1) The full name of the charity is Friends of Ludhiana

2) The charity is a company limited by guarantee and governed by its Memorandum and Articles of Association.

3) The Charity Registration no. is 314148.

4) The Company registration no. is 497421.

5) The activity of the Friends of Ludhiana is controlled by the Council of Management for policy decisions while the day-to-day management is carried out by the Executive Committee appointed by and answerable to the Council of Management.

6) The following persons are currently members of the Council of Management or have served as members during the financial year to 31 December 2000 -

Dr. D.A.J. Tyrrell	President and Chairman
Miss M.E. Howard	Vice-Chairman; member of Executive Committee
Mr. T.G. Allford	Honorary Treasurer; member of Executive Committee
Mr. D.R. Anderson	died February 2000
Mrs. S. Bhansali	
Dr. R.P. Britt	member of Executive Committee
Dr. J. Chacko	appointed February 2000; resigned May 2000
Dr. G.N. Constable	
Miss C.M. Coote	
Dr. B. Cowan	
Miss E.M. Curry	resigned June 2000
Miss B. Dey	member of Executive Committee
Mr. P. East	
Miss M.A. Heath	member of Executive Committee from June 2000
Mrs. U.H.L. Hyde	
Prof. J.H. Jones	
Miss H. Leng	member of Executive Committee
Mr. M. Limb	
Mr. W.T. Lippett	
Dr. J. Lowther	resigned June 2000
Miss J.R. McKim	
Rev. C.A. Murray	
Rev. I.W. Nathaniel	
Miss E. Platts	
Mr. J.A. Rennie	member of Executive Committee
Dr. V.J. Rogers	resigned June 2000
Mr. G.E. Rowland	member of Executive Committee
Mrs. C. Standring	
Rev. J.M. Wakefield	
Mrs. D.M. Woosley	
Rev. M.J. Woosley	

Mrs. E.C. Howes and Rev. G. Shaw have been invited to attend meetings of the Council of Management as representing interested societies.

The Council of Management is elected from the membership of the Friends of Ludhiana, proposed by the members of the Company or by the Council of Management in accordance with the provisions of its Memorandum and Articles of Association. At the Annual General Meeting in June 2001 Miss H. Leng, Miss J.R. McKim, Rev. C.A. Murray, Mr. J.A. Rennie and Dr. D.A.J. Tyrrell will retire from the Council of Management by rotation. Miss McKim, Rev. Murray, Mr. Rennie and Dr. Tyrrell, being eligible, offer themselves for re-election.

7) The address of the registered office of the charity is -
157 Waterloo Road, London SE1 8UU.

8) The principal bank account of the Friends of Ludhiana is held at -
National Westminster Bank plc., P.O. Box 7929, 91 Westminster Bridge Road, London SE1 7ZB

9) The following acts on matters of a legal nature on behalf of the Friends of Ludhiana -
Cooke Matheson, 7/8 Gray's Inn Square, Gray's Inn, London WC1R 5JQ

10) The following has acted as reporting accountants to the Friends of Ludhiana in the financial year to 31 December 2000 -
Jacob, Cavenagh & Skeet, 6/8 Tudor Court, Brighton Road, Sutton, Surrey SM2 5AE

A resolution to re-appoint Jacob Cavenagh & Skeet as reporting accountants will be put to the members at the Annual General Meeting.

11) The principal activity of the Friends of Ludhiana is to carry on charitable work for the benefit of the Christian Medical College and Brown Memorial Hospital in Ludhiana, India, by the dissemination of news of the work of the College, the recruitment of staff and raising of funds.

12) Responsibilities of Council of Management

Company law requires the Council of Management to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing those financial statements, the Council of Management are required to:

* select suitable accounting policies and then apply them consistently;
* make judgements and estimates that are reasonable and prudent;
* state whether applicable accounting standards have been followed;
* prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Council of Management is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and which enable it to ensure that the financial statements comply with the Companies Act 1985. It is also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

13) Friends of Ludhiana operates out of its London office which is serviced by an Executive Officer (full-time) and a Finance Officer (part-time), under the direction of the Executive Committee. Area Representatives (honorary) seek to promote the interest of the charity throughout the United Kingdom.

ACCOUNTANTS' REPORT
TO THE MEMBERS OF
FRIENDS OF LUDHIANA

We have examined, without carrying out an audit, the financial statements for the year ended 31 December 2000 set out on pages 9 to 20.

Respective responsibilities of Council of Management and reporting accountant
As described on page 7, the Council of Management are responsible for the preparation of the financial statements, and they believe that the company is exempt from an audit. It is our responsibility to examine the financial statements and, based on our examination, to report our opinion, as set out below to the members.

Basis of opinion
We conducted our examination in accordance with the appropriate standards for reporting accountants issued by the Auditing Practices Board. This examination consisted of comparing the financial statements with the accounting records kept by the company, and making such limited enquiries of the officers of the company as we considered necessary for the purposes of this report.

The examination was not an audit conducted in accordance with Auditing Standards. Accordingly we do not express an audit opinion on the financial statements. Therefore our examination does not provide any assurance that the accounting records and the financial statements are free from material misstatement.

Opinion
In our opinion:

a. the financial statements are in agreement with those accounting records kept by the company under Section 221 of the Companies Act 1985.

b. Having regard only to, and on the basis of, the information contained in those accounting records

   (i) the financial statements have been drawn up in a manner consistent with the accounting requirements specified in Section 249C(6) of the Act; and
   (ii) the company satisfied the conditions for exemption from an audit of the financial statements for the year specified in Section 249A(4) of the Act (as modified by Section 249A(5)) and did not, at any time, within that year, fall within any of the categories of companies not entitled to the exemption specified in Section 249B(1).

JACOB CAVENAGH & SKEET
Reporting Accountants

6/8 Tudor Court
Brighton Road
Sutton, Surrey
SM2 5AE

1 May 2001

FRIENDS OF LUDHIANA

Statement of Financial Activities
For the Year ended 31 December 2000

	Note	2000 Unrestricted Funds £	2000 Restricted Funds £	2000 Total £	1999 Total £
INCOMING RESOURCES					
Donations and Legacies		59,596	51,139	110,735	95,489
Interest receivable		2,674	96	2,770	2,169
Donated Equipment		0	107,485	107,485	75
TOTAL INCOMING RESOURCES		62,270	158,720	220,990	97,733
RESOURCES EXPENDED	4				
Direct charitable expenditure		35,517	39,254	74,771	92,096
Donated Equipment		0	107,485	107,485	75
Fundraising and publicity		6,207	0	6,207	6,706
Management and administration		2,603	0	2,603	2,213
TOTAL RESOURCES EXPENDED		44,327	146,739	191,066	101,090
NET INCOMING/(OUTGOING) RESOURCES	5	17,943	11,981	29,924	(3,357)
Fund balances brought forward		39,391	16,067	55,458	58,815
Fund balances carried forward at 31 December 2000		57,334	28,048	85,382	55,458

All recognised gains and losses are reflected through the Statement of Financial Activities and no separate Statement of Total Recognised Gains or Losses is presented. There were no discontinued or acquired activities during the current or preceding year.

FRIENDS OF LUDHIANA

Balance Sheet
As at 31 December 2000

	Note	£	2000 £	£	1999 £
Tangible Fixed Assets	7		1,548		781
Current Assets					
Stock	8	355		578	
Debtors	9	10,457		4,104	
Cash at Bank		76,793		54,242	
		87,605		58,924	
Creditors					
Amounts falling due within one year	10	(3,692)		(3,858)	
Net Current Assets			83,913		55,066
Total Assets less Current Liabilities			85,461		55,847
Creditors					
Amounts falling due after one year	11		(79)		(389)
Net Assets			£ 85,382		£ 55,458
Capital and Reserves					
Restricted Funds	12		28,048		16,067
Unrestricted Funds	13				
General Fund		28,619		23,747	
Legacy Fund		28,715		15,644	
			57,334		39,391
			£ 85,382		£ 55,458

FRIENDS OF LUDHIANA

Balance Sheet
As at 31 December 2000
(continued)

The financial statements are prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

Approved by the Council of Management on 30 April 2001 and signed on its behalf. The Council of Management consider that the company is entitled to exemption from the requirement to have an audit under the provisions of *Section 249 A(2)* of the Companies Act 1985. 10% or more of the members of the company have not issued a notice requiring an audit. The Council of Management acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985, and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its net incoming resources for the year in accordance with the requirements of Section 226, and which otherwise comply with the requirements of the Act relating to the financial statements so far as applicable to the company.

MR. T.G. ALLFORD)
)
) Council Members
)
MISS M.E. HOWARD Margaret E. Howard)

FRIENDS OF LUDHIANA

Notes to the Statement of Financial Activities
To 31 December 2000

(1) ACCOUNTING POLICIES

(a) **Accounting Convention**
The financial statements are prepared under the historical cost convention in accordance with the Statement of Recommended Practice issued by the Charity Commissioners and in accordance with applicable accounting standards.
The company has taken advantage of the exemption in Financial Reporting Standard No 1 from producing a cash flow statement, on the grounds that it is a small company.

(b) **General Donations**
These are accounted for on a receipts basis and, in the case of donated goods and equipment, at market value.

(c) **Legacies**
Legacies received are credited to the Statement of Financial Activities on a received basis.

(d) **Depreciation**
Depreciation is provided at rates calculated to write off the cost less estimated residual value of fixed assets over their estimated useful lives as follows:

Office furniture and equipment	-	15% reducing balance
Computer equipment	-	33 1/3% straight line

(e) **Stocks**
Stocks are stated at the lower of cost and net realisable value, cost being the cost incurred in bringing the stock to its present location and condition.
Net realisable value is based on estimated selling price.

(f) **Operating Leases**
Rentals applicable to operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged as incurred.

(g) **Direct Charitable Expenditure**
This comprises all expenditure directly related to the objects of the charity.

(h) **Management and Administration**
This comprises all expenditure relating to compliance with constitutional and statutory requirements and other costs which cannot be treated as direct charitable expenditure.

(i) **Fundraising and Publicity**
This comprises all expenditure relating to raising funds for the charity.

(j) **Donated Equipment**
This comprises equipment and journals given to and sent out by the company.

(2) CONSTITUTION OF THE COMPANY

The company is limited by guarantee, and each member is under covenant to contribute a sum not exceeding £1 in certain circumstances as set out in clause 8 of the Memorandum of Association.

(3) COUNCIL MEMBERS' REMUNERATION

No council members received any emoluments. Expenses incurred and reimbursed during the year were £1,559. (1999: £1,048)

(4) RESOURCES EXPENDED

	Unrestric-ted Funds	Restricted Funds	Total 2000	Total 1999
	£	£	£	£
Direct Charitable Expenditure				
- Support funds to India	0	39,254	39,254	60,544
- Volunteer support, C.M.C. staff travel and equipment	3,898	0	3,898	2,774
- Staff costs	18,650	0	18,650	18,042
- Premises costs	6,749	0	6,749	6,071
- Other costs	6,220	0	6,220	4,665
	35,517	39,254	74,771	92,096
Donated Equipment	0	107,485	107,485	75
Fundraising and Publicity				
- Staff costs	4,213	0	4,213	4,051
- Publicity and Promotions	1,994	0	1,994	2,655
	6,207	0	6,207	6,706
Management and Administration				
- Staff costs	1,203	0	1,203	1,163
- Accountancy	1,400	0	1,400	1,050
	2,603	0	2,603	2,213
Total Resources Expended	44,327	146,739	191,066	101,090

Notes to the Statement of Financial Activities
To 31 December 2000
(Continued)

(5) NET INCOMING/(OUTGOING) RESOURCES

	2000 £	1999 £
This is stated after charging:		
Reporting Accountant's remuneration	1,400	1,050
Depreciation	625	159
Loss on disposal of fixed assets	113	0

(6) STAFF COSTS

	2000 £	1999 £
Wages and Salaries	22,250	21,500
Social Security Costs	1,816	1,756
	24,066	23,256

The average weekly number of employees during the year was made up as follows:

	No.	No.
Administration - part time	1	1
- full time	1	1

FRIENDS OF LUDHIANA

Notes to the Statement of Financial Activities
To 31 December 2000
(Continued)

(7) TANGIBLE FIXED ASSETS

	Office furniture and equipment	Computer	Total
	£	£	£
At cost:			
On 1 January 2000	5,696	1,873	7,569
Additions	0	1,505	1,505
Disposal	(574)	0	(574)
On 31 December 2000	5,122	3,378	8,500
Depreciation:			
Accumulated depreciation at 1 January 2000	4,982	1,806	6,788
Provided during the year	90	535	625
Released for disposal	(461)	0	(461)
At 31 December 2000	4,611	2,341	6,952
Net book value at 31 December 2000	511	1,037	1,548
Net book value at 31 December 1999	714	67	781

(8) STOCK

	2000	1999
	£	£
Stationery and brochures	324	500
Centenary Souvenirs	31	78
	355	578

Notes to the Statement of Financial Activities
To 31 December 2000
(Continued)

(9) DEBTORS

	2000	1999
	£	£
Other debtors	9,789	3,946
Prepayments	668	158
	10,457	4,104

(10) CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2000	1999
	£	£
Current instalments on interest free loans	310	348
Taxes and other Social Security costs	594	582
Other creditors	50	1,400
Accruals	2,738	1,528
	3,692	3,858

(11) CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2000	1999
	£	£
Instalments on interest free loans repayable within 5 years	79	389

FRIENDS OF LUDHIANA

Notes to the Statement of Financial Activities
To 31 December 2000
(Continued)

(12) RESTRICTED FUNDS

	Balance at 1 January 2000	Incoming Resources	Resources Expended	Balance at 31 December 2000
	£	£	£	£
Donated Equipment	0	107,485	107,485	0
Pushpa Bhatti Fund	2,179	96	82	2,193
Dr. B. Cowan	393	200	310	283
BMS World Mission	0	2,500	2,500	0
Department of Haematology	60	0	60	0
Urology Special Fund	934	463	934	463
C.M.C. Crèche	125	499	618	6
Nurses' Sponsorship	1,730	4,573	3,605	2,698
Free Care and Low Cost Treatment Ward	2,592	4,147	4,865	1,874
Students' Prayer Room	18	0	0	18
Housing Appeal	4,217	18,033	16,773	5,477
Fellowship Department	25	185	160	50
Medical Camps	0	1,530	0	1,530
Urology Sponsorship	115	0	0	115
Director's U.K. Fund	1,602	5,908	4,022	3,488
Radiography Travel	377	0	377	0
Donations for C.M.C. from Alumni	0	166	130	36
Dental College Hostel	1,600	0	1,600	0
Department of Pathology	0	700	0	700
D. Forbes	0	7,537	3,068	4,469
Mohinder Kable Scholarship	0	4,648	0	4,648
Trauma Centre and Emergency Room	100	0	100	0
Department of Obstetrics and Gynaecology	0	50	50	0
	16,067	158,720	146,739	28,048

These funds are maintained for the following purposes:

Donated equipment - To receive and pass on donations of medical equipment

Pushpa Bhatti Fund - Capital amount held on deposit in the U.K. and the interest to be used for the benefit of pupils at St. Thomas' School Ludhiana

FRIENDS OF LUDHIANA

Notes to the Statement of Financial Activities
To 31 December 2000
(Continued)

Dr. B. Cowan	-	To be used for projects in which Dr. Cowan is involved
BMS World Mission	-	To be used towards the charges connected with the shipment of donated X-ray equipment
Department of Haematology	-	To be used for the benefit of the Department of Haematology
Urology Special Fund	-	To be used for the benefit of patients in the Urology Department
C.M.C. Crèche	-	To be used by the C.M.C. Crèche (for children of staff members)
Nurses' Sponsorship	-	To be used for the tuition fees of B.Sc.(N) and G.N.M. students in the College of Nursing
Free Care and Low Cost Treatment Ward	-	To be used for benefit of patients on this Ward who are unable to pay costs associated with their treatment
Students' Prayer Room	-	To be used for the refurbishment of the Students' Prayer Room in the Medical College
Housing Appeal	-	To be used in the construction of apartments for members of C.M.C. staff
Fellowship Department	-	To be used for the benefit of the Fellowship Department at C.M.C. Ludhiana
Medical Camps	-	To be used towards the cost of free medical camps conducted by C.M.C. Ludhiana in villages with limited or no access to health care
Urology Sponsorship	-	To be used for the sponsorship of a member of staff of C.M.C. Ludhiana to attend a Urology Course in U.K.
Director's U.K. Fund	-	To be used at the discretion of the Director of C.M.C. Ludhiana according to his priorities
Radiography Travel	-	To be used towards payment of air fares for three visiting radiographers to C.M.C. Ludhiana
Donations for C.M.C. from Alumni	-	Given by former students of the C.M.C. Ludhiana and to be used at the discretion of the Director
Dental College Hostel	-	To be used towards the provision of hostel accommodation for male dental students at C.M.C. Ludhiana
Department of Pathology	-	A grant from the Association of Clinical Pathologists in U.K. towards a project being conducted by the Department of Pathology at C.M.C. Ludhiana
D. Forbes	-	To support Dr. David Forbes (Finance Manager) and his family whilst they are serving at C.M.C. Ludhiana

Mohinder Kable Scholarship	-	To provide scholarships in memory of Mohinder and Kable Dhaliwal for G.N.M. student nurses at C.M.C. Ludhiana
Trauma Centre and Emergency Room	-	To be used towards the provision of new Trauma Centre and Emergency Room facilities at C.M.C. Ludhiana
Department of Obstetrics and Gynaecology	-	To be used for the benefit of the Department of Obstetrics and Gynaecology at C.M.C. Ludhiana

(13) UNRESTRICTED FUNDS

	Balance at 1 January 2000	Incoming Resources	Resources Expended	Transfers between Funds	Balance at 31 December 2000
	£	£	£	£	£
General	23,747	40,948	(44,327)	8,251	28,619
Legacy	15,644	21,322	0	(8,251)	28,715
	39,391	62,270	(44,327)	0	57,334

(14) NET ASSETS

The balances carried forward on the various funds are held as follows:

	Tangible fixed assets	Net current assets	Long term liabilities	Total 2000	Total 1999
	£	£	£		£
Restricted funds	0	28,048	0	28,048	16,067
Unrestricted funds	1,548	55,865	(79)	57,334	39,391
	1,548	83,913	(79)	85,382	55,458

Notes to the Statement of Financial Activities
To 31 December 2000
(Continued)

(15) COMMITMENTS UNDER OPERATING LEASES

At 31 December 2000 the company had commitments for payments in the following year under non-cancellable operating leases as set out below.

	2000 £	1999 £
Land and Buildings		
Operating leases which expire		
- in the first year	5,103	0
- in the second to fifth years	0	5,103
Annual commitment at 31 December	5,103	5,103

The next rent review is due in December 2001.

(16) TAXATION

The company is exempt from taxation in accordance with section 505 of the Income and Corporation Taxes Act 1988.

(17) MEMBERSHIP

At 31 December 2000 the Friends of Ludhiana had 292 members. (1999: 302)