

**VISION FOR BANGLADESH**

(Charity no 1175944)

**ANNUAL REPORT AND ACCOUNTS**

**FOR THE YEAR ENDED 31 MARCH 2023**

**VISION FOR BANGLADESH  
ANNUAL REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2023**

Trustees	Mr B Harris Mr MR Coleman Mrs CA Harris Mr IM Andrews Mr PC Dickinson Mrs RG Andrews Mr DFJ Hitchcock
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Principal Office	35 Fallowfield Walk Bury St Edmunds Suffolk IP33 2QS
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Charity Number	1175944
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Independent Examiner	Jonathan Coe (ACE Accountants) Limited 91 Out Westgate Bury St Edmunds Suffolk IP33 3NX
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# **VISION FOR BANGLADESH TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023**

The trustees present their annual report with the accounts of the charity for the year ending 31st March 2023.

## **Structure, Governance and Management**

The Charity was originally established under a foundation document dated 25 June 2017. It was registered as a Charitable Incorporated Organisation with limited liability on 27 November 2017. The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the foundation document.

## **Objectives and Activities**

The objectives of the charity are to train, support and fund organisations within Bangladesh who provide health care and relieve sickness. The charity provides the majority of its support, training and funding to the Bangladesh National Society for the Blind Eye Hospital in Moulvibazar, but is not exclusive and will provide similar support to such other hospitals and healthcare outlets in Bangladesh as the trustees see fit.

The trustees confirm that they have complied with the duty in Part 1, Section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit.

## **Achievements and Performance**

This report covers the twelve months of our activities April 2022 to March 2023, aligning with our financial year.

Following the visit to Bangladesh by Rachel Andrews and David Hitchcock (Trustees) in March 2022, a team of 3 Eye Healthcare Assistants (EHA's) were appointed under a Manager, and together they systematically visited individual homes in the Tea Gardens around Moulvibazar testing the eyes of any children found. In total 7430 children were tested through the year, 707 were taken to the BNSB eye hospital, 301 were given glasses, and 10 had cataract surgery. In addition, 414 adults were also found needing treatment of which 214 were given reading glasses and 3 had cataract surgery. The EHA's also gave instruction on general health, nutrition and sanitation to 642 pregnant, nursing or malnourished mothers as well as teaching 1496 adults in 96 group sessions.

Once the restrictions imposed by Covid-19 were lifted, BNSB eye hospital held eyesight testing camps in 7 Tea Garden schools, assessing 1451 children of which 26 needed prescription glasses and 1 child needed cataract surgery. Vitamin A supplements were given to every child.

During the year 1830 adults were screened by BNSB staff in Tea Garden eye camps during which 454 pairs of reading glasses were issued and 295 patients were transported to the eye hospital where they received cataract surgery.

All of the above achievements were funded by Vision for Bangladesh, and we remain grateful to many individual donors as well as several Charitable Trusts for significant grants made during the year.

**VISION FOR BANGLADESH  
TRUSTEES' REPORT (CONTD)  
FOR THE YEAR ENDED 31 MARCH 2023**

Pastor Ivan Samadder remains our key contact in Moulvibazar and the team of girls are under his overall control. Pastor Ivan has been responsible for organising the various camps in liaison with BNSB hospital and the Tea Garden managers. However, it has become difficult to retain the services of the girls, and two of the EHA's had to leave the work to get married. Another girl was found but resigned during her training period early in 2023. In order to work effectively, the girls need to be Tea Garden residents themselves and it is rare for such girls to be educated sufficiently to understand and absorb the necessary training.

Fuel costs have risen significantly which has a direct impact on travel costs for the girls and BNSB staff to undertake camps, as well as the cost of transport of patients to the hospital, particularly from more remote Tea Gardens. There are also indications that BNSB staff are becoming increasingly uneasy about doing camps in more remote places which have no toilet facilities, which could have a significant impact on the number of camps held and patients found needing treatment. In order to redress this balance, it has been agreed that some non-tea garden patients from Moulvibazar district itself may be funded by VFB if they can prove inability to pay.

We remain committed to supporting the teams in Moulvibazar and to provide funding for sight saving surgery and glasses to the poorest people in Bangladesh society, irrespective of ethnic origin or religion, but with priority towards babies and young children.

**Financial Review**

We have no administrative staff to pay in Bangladesh or the UK and no one receives a salary.

The financial reserves of the charity remain sound, allowing for both strategic planning and some months of contingency.

**Plans for the future**

The future focus of the charity will continue to be the elimination of avoidable blindness. However, cultural and economic factors are making it harder to reach the most remote Tea Garden communities and it may be appropriate for the EHA's to re-visit Tea Gardens originally tested three years ago for a second sweep, rather than to try to extend further afield into new territory. More school camps and adult camps will be funded if BNSB are able to accommodate this in their programme. It is anticipated that further Vitamin A supplements will be distributed into the schools tested previously.

There were no significant events during this financial year.

**VISION FOR BANGLADESH  
TRUSTEES' REPORT (CONTD)  
FOR THE YEAR ENDED 31 MARCH 2023**

**Trustee responsibilities**

The Trustees are responsible for preparing the Annual report and the Financial statements in accordance with applicable law and regulations.

Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the board of Trustees on 15 December 2023 and signed on its behalf, by:



Mr B Harris  
Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
VISION FOR BANGLADESH (CHARITY NO. 1175944)  
ON THE ACCOUNTS FOR THE YEAR ENDING 31 MARCH 2023,  
AS SET OUT ON PAGES 5 TO 10**

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act"), but would like an independent examination to be carried out.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**Jonathan Coe FCCA**

**Jonathan Coe (ACE Accountants) Limited**

91 Out Westgate  
Bury St Edmunds  
Suffolk  
IP33 3NX

Date: 15th December 2023


**VISION FOR BANGLADESH**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

		<b>2023</b>		<b>2022</b>
		<b>Restricted Funds</b>	<b>Unrestricted Funds</b>	<b>TOTAL FUNDS</b>
	Notes	<b>£</b>	<b>£</b>	<b>£</b>
<b>INCOMING RESOURCES</b>				
Donations & legacies		-	45,709	45,709
Other Incoming Resources		-	-	-
		-	45,709	45,709
<b>RESOURCES EXPENDED</b>				
	5			
<b>Direct charitable expenditure</b>				
Overseas medical supplies & services		-	10,581	10,581
Overseas administrative support		-	37,336	37,336
Travel expenses		-	17	17
		-	47,934	47,934
<b>Management and administration</b>				
Fund raising		-	-	-
Publicity		-	480	480
Administrative expenses		-	264	264
Professional fees		-	150	150
Bank charges		-	345	345
Bank interest		-	-	-
Miscellaneous		-	-	-
Depreciation		-	21	21
		-	1,260	1,260
Total resources expended		-	49,194	49,194
Net Incoming Resources		-	(3,485)	(3,485)
Total funds brought forward		-	31,433	31,433
Total funds carried forward		-	27,948	27,948

**VISION FOR BANGLADESH**  
**BALANCE SHEET**  
**AS AT 31 MARCH 2023**

		<b>2023</b>		<b>2022</b>	
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	7		<u>65</u>		<u>86</u>
			65		86
<b>CURRENT ASSETS</b>					
Debtors & prepayments	8	1,252		596	
Cash at bank and in hand		<u>26,781</u>		<u>30,901</u>	
		28,033		31,497	
<b>CREDITORS:</b>					
Amounts falling due within one year	9	<u>150</u>		<u>150</u>	
<b>NET CURRENT ASSETS</b>			27,883		31,347
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>27,948</u>		<u>31,433</u>
<b>NET ASSETS</b>			<u><u>27,948</u></u>		<u><u>31,433</u></u>
<b>FUNDS OF THE CHARITY</b>					
General fund (restricted)			-		-
General fund (unrestricted)			<u>27,948</u>		<u>31,433</u>
			<u><u>27,948</u></u>		<u><u>31,433</u></u>

Approved by the Board of Trustees on 15 December 2023 and signed on its behalf by:

  
 ----- Trustee  
 I Andrews

**VISION FOR BANGLADESH**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**1 BASIS OF ACCOUNTING**

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014,
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102),
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

**2 ACCOUNTING POLICIES**

**a. Recognition of Incoming Resources**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

**b. Offsetting**

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

**c. Grants and donations**

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

**d. Legacies**

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

**e. Tax reclaims on donations and gifts**

Gift Aid receivable is included in income when there is a valid declaration from the donor.

Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

**f. Donated goods**

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

**VISION FOR BANGLADESH**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**2 ACCOUNTING POLICIES (CONT'D.)**

**g. Donated services and facilities**

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received. The value to the charity of any property it occupies has only been accounted for where the charity has purchased such land and buildings.

**h. Volunteer help**

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report. In particular, some trustees with particular medical skills and experience have given considerable amounts of their time to the charity, although this has not been quantified.

**i. Income from bank interest**

This is included in the accounts when receivable.

**i. Liability recognition**

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

**j. Redundancy cost**

The charity made no redundancy payments during the reporting period.

**k. Deferred income**

No material item of deferred income has been included in the accounts.

**l. Creditors**

Where the charity has creditors, these are measured at settlement amounts less any trade discounts.

**m. Provisions for liabilities**

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

**n. Basic financial instruments**

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

**o. Tangible fixed assets for use by charity**

These are capitalised if they can be used for more than one year, and cost at least £200.

They are valued at cost or a reasonable market value on receipt.

Depreciation is provided at the following annual rates in order to write off the cost of each asset over its expected economic useful life:

Office equipment	25% cost
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**p. Debtors**

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

**VISION FOR BANGLADESH**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**3 GIFTS AND DONATIONS**

	unrestricted	restricted	<b>2023</b> £	<b>2022</b> £
This includes:				
Gifts and donations received	43,129	-	43,129	30,159
Donated goods, facilities & services	-	-	-	-
Tax reclaimable under gift aid	2,580	-	2,580	998
	<u>45,709</u>	<u>-</u>	<u>45,709</u>	<u>31,157</u>

**4 OTHER INCOME**

	<b>2023</b> £	<b>2022</b> £
Bank & Building Society interest - unrestricted	<u>-</u>	<u>-</u>

**5 RESOURCES EXPENDED**

5.1 Included in Resources Expended are payments or reimbursements of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees as follows:

	<b>2023</b>	<b>2022</b>
Number of trustees who were paid expenses	-	-
Nature of the expenses:		
Overseas travel expenses	-	-
Total amount paid	<u>-</u>	<u>-</u>

5.2 Fees for examination or audit of the accounts

	<b>2023</b> £	<b>2022</b> £
Independent examiner's fees for reporting on the accounts	<u>150</u>	<u>150</u>
Other fees payable to the independent examiner or auditor:		
Accountancy services	<u>-</u>	<u>-</u>

**VISION FOR BANGLADESH**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**6 PAID EMPLOYEES**

During the period no trustees received any remuneration for work carried out for the charity.

**7 TANGIBLE FIXED ASSETS**

	Office Equipment	Total
Cost:		
At 1 April 2022	270	270
Additions	-	-
Disposals	-	-
At 31 March 2023	<u>270</u>	<u>270</u>
Depreciation		
At 1 April 2022	184	184
Re disposals	-	-
Charge for year	21	21
At 31 March 2023	<u>205</u>	<u>205</u>
Net Book Value		
At 1 April 2022	<u>86</u>	<u>86</u>
At 31 March 2023	<u>65</u>	<u>65</u>

**8 DEBTORS**

	<b>2023</b> <b>£</b>	<b>2022</b> <b>£</b>
Other Debtors	-	-
Prepayments and Accrued Income	1,252	596
	<u>1,252</u>	<u>596</u>

**9 CREDITORS: AMOUNTS FALLING DUE IN LESS THAN ONE YEAR**

	<b>2023</b> <b>£</b>	<b>2022</b> <b>£</b>
Accruals and Deferred Income	150	150
	<u>150</u>	<u>150</u>