



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 1 January 2022 **To** 31 December 2022

Charity name: Eye Care Camp Fund

Charity registration number: 1084688

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The provision of eye care treatment camps in India, with the aim of treating ailments and improving eyesight of under-privileged residents who may otherwise not have access to such treatments.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	As above, the holding of 'eye camps' in India where the local residents are able to access treatments that would
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	Confirmed.

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	The charity has continued to run the 'eye camps' and has continued to invest in new equipment, in order to ensure that medical volunteers are able to perform the treatments to the best available standards.

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The charity's reserves have increased over the year, thanks mainly to a significant increase in donations received online.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Any reserves are only held in the short-term, and transferred to India as soon as they are required.
Amount of reserves held	Para 1.22	£6,633
Reasons for holding zero reserves	Para 1.22	Not applicable
Details of fund materially in deficit	Para 1.24	Not applicable
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	Not applicable

Additional information

The charity's principal sources of funds (including any fundraising)	Para 1.47	All funds are raised by public donations; some in person given directly to the Trustees, and others online via <i>the Charities Trust</i> or <i>PayPal Giving</i>.
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Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed , royal charter)	Para 1.25	Trust document dated 29 October 2000
How is the charity constituted? (e.g unincorporated association , CIO)	Para 1.25	Unincorporated association
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Appointed following meetings between existing Trustees.

Reference and Administrative details

Charity name	Eye Care Camp Fund
Other name the charity uses	
Registered charity number	1084688
Charity's principal address	9 Cavendish Close Rugby Warwickshire CV22 7GB

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Saudagar Singh Nagra			
2	Surbjit Singh Nagra			
3	Lapdeep Singh Nagra			
4	Amritpal Singh			
5	Daljit Singh Dhillon			

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	Not applicable
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	Not applicable
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	Not applicable

Additional information

Names and addresses of advisers

Type of adviser	Name	Address
Accountants	Sachdev & Co.	5 Albany Road, Earlsdon, Coventry, CV5 6JQ

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Saudagar Singh Nagra	
Position (eg Secretary, Chair, etc)	Trustee	
Date	29/10/2023	

Eye Care Camp Fund		Charity No	1084688
Annual Accounts for the Period			
1 January 2022	To	31 December 2022	

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	34,157	-	-	34,157	2,905
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	34,157	-	-	34,157	2,905
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	28,318	-	-	28,318	3,756
Separate material item of expense	S10	-	-	-	-	-
Other	S11	129	-	-	129	113
Total	S12	28,447	-	-	28,447	3,869
Net income/(expenditure) before investment gains/(losses)						
Net gains/(losses) on investments	S13	5,710	-	-	5,710	- 964
Net income/(expenditure)	S14	-	-	-	-	-
Extraordinary items	S15	5,710	-	-	5,710	- 964
Transfers between funds	S16	-	-	-	-	-
Other recognised gains/(losses):	S17	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	5,710	-	-	5,710	- 964
Reconciliation of funds:						
Total funds brought forward	S21	923	-	-	923	1,887
Total funds carried forward	S22	6,633	-	-	6,633	923

Section B

Balance sheet

Guidance Notes

Fixed assets

Intangible assets	(Note 15)
Tangible assets	(Note 14)
Heritage assets	(Note 16)
Investments	(Note 17)
Total fixed assets	

	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
B01	-	-	-	-	-
B02	-	-	-	-	-
B03	-	-	-	-	-
B04	-	-	-	-	-
B05	-	-	-	-	-

Current assets

Stocks	(Note 18)
Debtors	(Note 19)
Investments	(Note 17.4)
Cash at bank and in hand	(Note 24)
Total current assets	

B06	-	-	-	-	-
B07	-	-	-	-	-
B08	-	-	-	-	-
B09	6,633	-	-	6,633	923
B10	6,633	-	-	6,633	923

Creditors: amounts falling due within one year (Note 20)

B11	-	-	-	-	-
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Net current assets/(liabilities)

B12	6,633	-	-	6,633	923
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Total assets less current liabilities

B13	6,633	-	-	6,633	923
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Creditors: amounts falling due after one year (Note 20)

B14	-	-	-	-	-
B15	-	-	-	-	-

Total net assets or liabilities

B16	6,633	-	-	6,633	923
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Funds of the Charity

Endowment funds	(Note 27)
Restricted income funds	(Note 27)
Unrestricted funds	
Revaluation reserve	
Total funds	

B17	-		-	-
B18		-	-	-
B19	6,633		6,633	923
B20			-	
B21	6,633	-	-	6,633
				923

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	Saudagar Singh Nagra	29/10/2023

Section C**Notes to the accounts****Note 1 Basis of preparation**

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and 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
- and with*

✓

 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.*

✓

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

<i>Not applicable</i>

Disclosure of any uncertainties that make the going concern assumption doubtful;

<i>Not applicable</i>

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

<i>Not applicable</i>

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in the following

- Yes*

✓

- No*

✓

 * -Tick as appropriate

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

- Yes*

✓

- No*

✓

 * -Tick as appropriate

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

- Yes*

✓

- No*

✓

 * -Tick as appropriate

Note 2

Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: - the charity becomes entitled to the resources; - it is more likely than not that the trustees will receive the resources; and - the monetary value can be measured with sufficient reliability.	Yes ✓	No ✓	N/a ✓
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.	Yes ✓	No ✓	N/a ✓
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).	Yes ✓	No ✓	N/a ✓
Legacies	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). 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.	Yes ✓	No ✓	N/a ✓
Government grants	The charity has received government grants in the reporting period	Yes ✓	No ✓	N/a ✓
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.	Yes ✓	No ✓	N/a ✓
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes ✓	No ✓	N/a ✓
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution. Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'. 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.	Yes ✓	No ✓	N/a ✓
Donated services and facilities	Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.	Yes ✓	No ✓	N/a ✓
Support costs	The charity has incurred expenditure on support costs.	Yes ✓	No ✓	N/a ✓
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes ✓	No ✓	N/a ✓
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes ✓	No ✓	N/a ✓
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes ✓	No ✓	N/a ✓
Settlement of insurance	Insurance claims are only included in the SoFA when the general income recognition	Yes ✓	No ✓	N/a ✓

Settlement of insurance claims	criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Yes	No	N/a
✓	✓	✓

Yes	No	N/a
✓	✓	✓

Yes	No	N/a
☒	☒	☒

Yes	No	N/a
☐	☐	☒

Yes	No	N/a
☒	☒	☒

Yes	No	N/a
☒	☒	☒

Yes	No	N/a
☒	☒	☒

Yes	No	N/a
☐	☒	☐

Yes	No	N/a
✓	✓	✓

Yes	No	N/a
☒	☐	☒

Yes	No	N/a
☒	☒	☒

Yes	No	N/a
☐	☒	☐

Yes	No	N/a
✓	✓	✓

Yes	No	N/a
☒	☒	☐

Yes	No	N/a
☒	☐	☒

Yes	No	N/a
☒	☒	☒

Yes	No	N/a
☒	☐	☒

Yes	No	N/a
☒	☐	☒

Yes	No	N/a
☒	☐	☒

Yes	No	N/a
☐	☐	☒

Yes	No	N/a
☒	☐	☒

Yes	No	N/a
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Current asset investments equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

✓	✓	✓
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They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
✓	✓	✓

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM
THOSE ABOVE**

Section C

Notes to the accounts

(cont)

Note 3

Analysis of income

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Analysis						
Donations and legacies:	Donations and gifts	33,341	-	-	33,341	2,905
	Gift Aid	816	-	-	816	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
Total		34,157	-	-	34,157	2,905
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		34,157	-	-	34,157	2,905

Note 6

Analysis of expenditure

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
	Analysis					
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-	-
	Incurred seeking legacies	-	-	-	-	-
	Incurred seeking grants	-	-	-	-	-
	Operating membership schemes and social lotteries	-	-	-	-	-
	Staging fundraising events	-	-	-	-	-
	Fundraising agents	-	-	-	-	-
	Operating charity shops	-	-	-	-	-
	Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-
	Advertising, marketing, direct mail and publicity	-	-	-	-	-
	Start up costs incurred in generating new source of future income	-	-	-	-	-
	Database development costs	-	-	-	-	-
	Other trading activities	-	-	-	-	-
	Investment management costs:	-	-	-	-	-
	Portfolio management costs	-	-	-	-	-
	Cost of obtaining investment advice	-	-	-	-	-
	Investment administration costs	-	-	-	-	-
	Intellectual property licencing costs	-	-	-	-	-
	Rent collection, property repairs and maintenance charges	-	-	-	-	-
		-	-	-	-	-
	Total expenditure on raising funds	-	-	-	-	-
Expenditure on charitable activities	Equipment purchased	25,000	-	-	25,000	1,200
	Medical supplies	3,318	-	-	3,318	2,556
		-	-	-	-	-
		-	-	-	-	-
	Total expenditure on charitable activities	28,318	-	-	28,318	3,756
Separate material item of expense		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other						
	Bank charges	129	-	-	129	67
	Postage, freight & couriers	-	-	-	-	46
		-	-	-	-	-
		-	-	-	-	-
	Total other expenditure	129	-	-	129	113
TOTAL EXPENDITURE		28,447	-	-	28,447	3,869

Note 24

Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)

Short term deposits

Cash at bank and on hand

Other

Total

This year £	Last year £
-	-
-	-
6,633	923
-	-
6,633	923

Independent examiner's report on the accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
Eye Care Camp Fund

**On accounts for the year
ended**

31 December 2022

**Charity no
(if any)**

1084688

Set out on pages

1-9

**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") and that an independent examination is needed.

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.

Signed:

Date:

Name:

Dr Rakesh Sachdev BSc MSc PhD FCCA ACA

Relevant professional qualification(s) or body (if any):

ICAEW & ACCA

Address:

5 Albany Road

Coventry

CV5 6JQ