



LAMB **HEALTH**
Bangladesh

REPORT AND ACCOUNTS FOR THE YEAR ENDING 31ST DECEMBER 2023



IN 2023 LAMB HEALTH WAS
ABLE TO MEET 85% OF LAMB'S
POOR FUND COSTS



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LAMB HEALTH CHAIR'S STATEMENT

2023

It gives me great pleasure to review the work of LAMB Health in 2023 and to report how much we have been able to do together. I am extremely grateful for the team of trustees with whom I enjoy working, and for all our supporters who make this work possible.

Our focus from our inception in 2003 has been support for the hospital Poor Fund. Donations to this fund have dropped a little compared to last year, but we were pleased to see that a beneficial exchange rate meant that we were still able to cover 85% of Poor Fund subsidies.



The number of patients visiting the hospital (53,000 outpatients July 22 - June 23) has returned to pre-Covid levels, despite private health facilities opening in neighbouring towns. I would like to think the opening of these new facilities was good news, but the quality of their care is variable and the costs often extortionate. LAMB hospital costs have also increased due to the increased cost of living and as self-supporting expatriates are replaced by salaried Bengali doctors. Hence the demand for the Poor Fund has also increased. A lot of work has been started by the hospital's 'Resource Team' to try to raise funds locally to supplement the Poor Fund.

2023 also saw the ending of the Adolescent Community Transformation (A.C.T) project in Nawabganj. This aimed to decrease child marriage and increase the mental health resilience of adolescents through reducing the number of suicides and suicide attempts. It officially ended in December 2022, and I was able to visit at the very end of 2022 to attend their 'Goodbye' celebrations. In 2023 a skeleton A.C.T. staff took the modules into local secondary schools enabling yet more adolescents to benefit from the teaching.

We have been pleased to start to get to know LAMB's new Executive Director, David Chandran and pray for him as he takes on the challenges of leading the project. I started by saying how much I appreciated working with the team of LAMB Health trustees. We sadly say good-bye to Vikki Ford-Powell, who was and is involved with LAMB's work with differently abled children. We will miss her valuable contributions. It does mean we are looking for another trustee, and if you are tempted, please don't hesitate to contact me! (rc@lambhealth.org.uk). I end with another warm 'Thank You' to all our supporters.



ROSEMARY CROFT
CHAIRWOMAN

OBJECTIVES, ACHIEVEMENTS AND PUBLIC BENEFIT

OBJECTIVES

LAMB Health supports the work of LAMB Project which is based in Parbatipur in North-West Bangladesh and offers health care to around 2 million people. LAMB works toward physical as well as social, emotional, and spiritual wellbeing.

The key objects of the LAMB Health Charity are:

- (1) the relief of poverty, sickness and disability;
- (2) the advancement of education;
- (3) the preservation and protection of good health;



2023 ACHIEVEMENTS



Thanks to our amazingly generous supporters (and an improved exchange rate) we were able to send **£105,000 to LAMB for the Poor Fund**. This was **85% of the Poor fund budget**.

As a result, LAMB was able to fund or part fund the care for **2,664 inpatients (33% of total) at an average of £35 per patient, and 2,955 outpatients (5% of total) at an average of £3**. This provided better health outcomes for **5,619** people, primarily poor women and children. Also, extremely poor pregnant ladies received a 'pass card' enabling them to have free deliveries and free antenatal and postnatal care. **This has been amazing for the 84 inpatients and 342 outpatients** who received cards in 2023.

LAMB Health also successfully applied for two **other grants**. One from the Southall Trust was for £3,000 towards the larger incinerator needed for medical waste. The other was from the Kirby Laing Trust, for £5,000 for necessary replacement of electric cabling. We also separately raised £11,000 towards a replacement Ultrasound scan machine.

PUBLIC BENEFIT

In continuing to support LAMB (<https://www.lambproject.org>), the Trustees have regard to the Charity Commission's guidance on public benefit. Grants by the Charity enable LAMB to extend the benefits of health care and community development to the population of a poor rural area of Bangladesh. These are available to all members of the community regardless of their faith, race or education. The treatment of those who cannot afford to pay the fees charged by LAMB is subsidised in part or whole through the Poor Fund.

ACT PROJECT FUNDING



TRUSTEE SUPPORT

The ACT project funding was due to end in Dec 2022, but at LAMB's request, was extended until Dec 2023 to allow teaching in the local secondary schools to continue. The project proved to be very successful in the three areas of:

1. adolescent resilience (awareness raising);
2. adolescent support (Aunties on the bench);
3. reducing early marriage (wedding busters). Thanks to the programme, many individual young women are more able to take part in decisions about their future and some remain in education,

We also celebrate the ways LAMB Health trustees have specifically supported the work of LAMB. Chris Edwards spend 4 weeks at LAMB aiding **the Fistula programme**.

Over the year, 118 women had repair surgery which has solved their incontinence problems and allowed them to enjoy 'normal' life again.

Vikki Ford-Powell has continued to be involved with the **Rehabilitation Project** which provides medical advice and support and assistive devices for disabled children and adults. This year 2,129 families have been impacted by the programme, a big increase from 2022.

We have continued to **communicate with our supporters**, sharing with them stories from LAMB of how the money which is given is used for the benefit of individuals. Over 300 people receive the quarterly newsletter; and approximately 80, the email updates and prayer information. Our updated website, with great pictures, continues to be a useful source of information. We ran a successful online supporters day in October with video contributions from LAMB. We are blessed to have 4 churches which support us both through prayer and regular giving.

CHALLENGES FOR 2024

LAMB Health trustees do not take for granted the generosity of our supporters. We are aware during this cost of living crisis that supporters sometimes must make difficult decisions over how they use their money. We pray that sufficient funds come in 2024 for us to continue to be the main provider of the Poor Fund.

We have also launched an appeal for the Rehab Community Clinics. £12,000 is needed to keep them running for the year. Currently, 1,500 families receive support for disabled children and adults in the form of medical advice, treatment and assistive devices.

LAMB Health is currently run by 6 volunteer trustees. In 2024, we hope one or two new trustees will join us to share this joy and responsibility.

GOVERNANCE AND DECISION MAKING

LAMB Health is governed by a Trust Deed that was updated in 2022. Seven Trustees served during the year, and we met four times.

Appointment of Trustees

Trustees are appointed for a 4-year term by a resolution of the other Trustees and can be re-appointed. Dr. Rosemary Croft was re-appointed as Chair in January. Vikki Ford-Powell resigned as Trustee in December.



Our Trust Deed states that the body of Trustees shall consist of at least five persons. Trustees are appointed based on their relevant experience and qualifications. It is important that some Trustees have experience of life in Bangladesh, and all are in sympathy with the spiritual dimension of LAMB's work. Experience in healthcare, managing institutional grants or management of a Charity would be valuable, along with skills in maximizing the potential of IT and social media.

The responsibilities of charity trustees are explained before appointment, and prospective trustees are required formally to accept them. Trustees ensure that collectively they have the expertise necessary to determine the policy of the Charity and to manage its activities.

Policy review

The Charity's policies are reviewed and updated regularly. This year our treasurer and other trustees gave particular attention to our financial policies, ensuring they are up to date and fit for purpose.

GOVERNANCE AND DECISION MAKING

Risk management

The Trustees keep the risks faced by the Charity under review. Primary concerns are the need to ensure that Trustees with the necessary expertise and commitment are available to carry on the work and protect the reputation of the Charity.

To guard the financial security of the Charity, it is the Trustees' policy not to undertake any liabilities not covered by funds already raised. The risk of financial fraud is kept to a minimum, with most income received directly to the bank accounts, and grants being paid through approved financial institutions. Significant expenditure from the Charity's funds is authorised by the Trustees collectively. All payments, including grants, must be signed by two authorised signatories.

Safeguarding

We give regular attention to our Safeguarding policy, which is reviewed annually. We have discussed with LAMB the standards that we expect to be followed and are aware that LAMB has robust procedures in place.

Safeguarding refers not only to children, but also to vulnerable adults, beneficiaries, and employees. We have a duty of care to all these groups and expect all LAMB staff to receive training and know to whom they need to report any concerns. As trustees of LAMB Health, we have a responsibility to make sure that no harm is perpetrated by officers and workers of our downstream partner organisation. We require LAMB to report any such issues to us without delay and, in the absence of any reports, ask them annually to sign a declaration stating that nothing needs reporting. LAMB also confirm that their policy has been reviewed during the year.

We are aware of what needs to be reported to the Charity Commission in the UK via a serious incident report and are satisfied that no such incidents have taken place.



HOW LAMB HEALTH WORKS

Volunteers

The charity relies on volunteers - all trustees are volunteers, and LAMB Health has no paid workers.

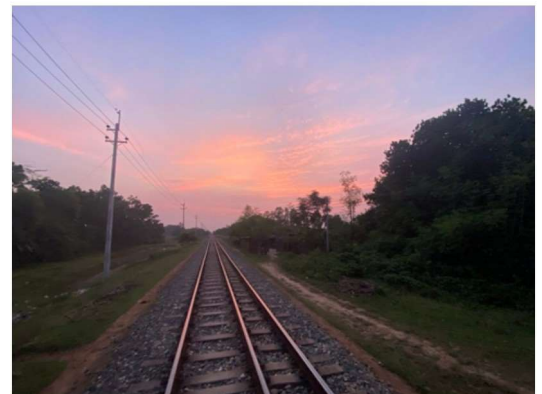
Administration

The Trustees carry out the administrative work of the Charity, including the roles of chair, treasurer and secretary. It is a practice to cover expenses out of unrestricted reserves or paid by trustees personally

Non-financial support to LAMB

Assistance was provided by Trustees through involvement in LAMB's ongoing work in several ways. Rosemary Croft attended LAMB's online meetings of its Resources Development Committee, acting as bridge between LAMB and LAMB Health. We recognise the importance of social media in publicising our work, and towards the end of the year were delighted to appoint Christa Schout as our volunteer social media officer, to help us with our communications.

Our website [https \(www.lambhealth.org.uk\)](https://www.lambhealth.org.uk) has been kept up to date once more with the help of Adam Dickens and is another way we seek to keep the public informed.



FINANCES

Financial Responsibilities

Trustees are responsible for keeping proper books of account with respect to the affairs of the Charity. They are also responsible for safeguarding the financial assets of the Charity, and for taking reasonable steps for the prevention and detection of fraud or other irregularities. During 2023 grants were made only to LAMB, a non-government organization registered in Bangladesh, and subject to regulatory authorisation. Procedures are in place to ensure that grants to LAMB are spent in accordance with grant conditions.

Reserves Policy

The principal activity of the Charity is to use restricted income to make grants, without undue delay. It is the policy of the Trustees not to maintain restricted reserves other than sums held to meet anticipated grant requirements and a modest reserve against an unexpected decline in income.

An Unrestricted Reserve is maintained to cover at least one year's administrative costs.

FINANCES

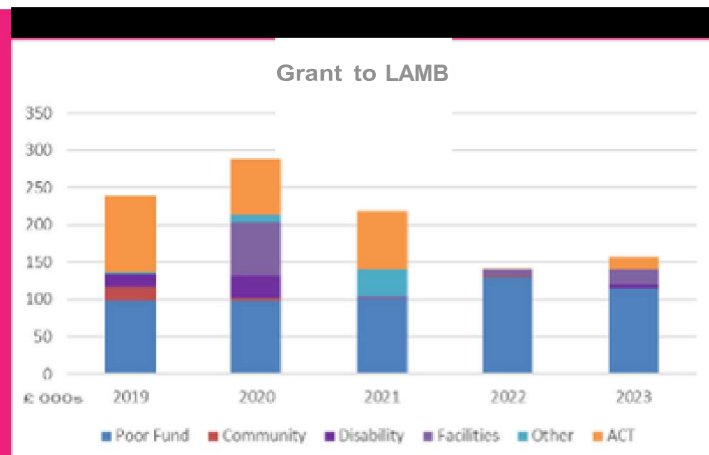
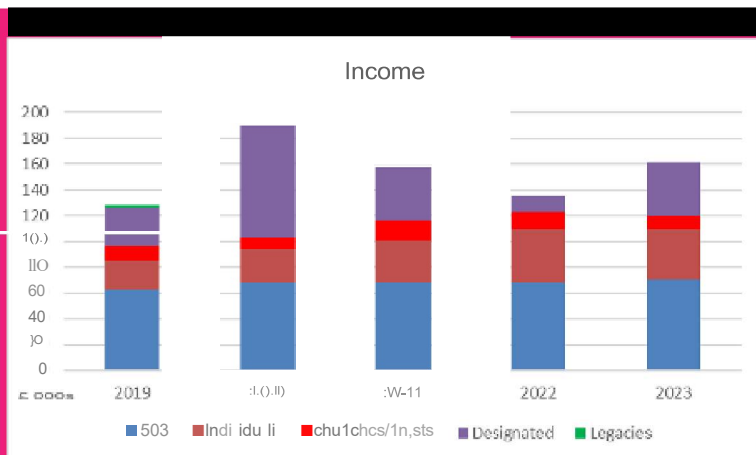
LAMB Health Finances at a Glance

These charts show income, excluding grants, and grants to LAMB over the past five years.

There are 89 people who give regularly to LAMB Health.

Regular income meets over half the needs of the Poor Fund.

In 2023 LAMB Health met 85% of LAMB's Poor Fund expenditure.



THIS REPORT WAS APPROVED BY THE TRUSTEES ON 30 April 2024 AND SIGNED ON THEIR BEHALF BY:

DR. JUDITH HANSFORD
SECRETARY

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LAMB HEALTH

I report to the trustees on my examination of the accounts of LAMB Health (the Trust) for the year ended 31 December 2023 on pages 10 to 14 following.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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 as required by section 130 of the 2011 Act; or
2. the accounts do not accord with the accounting records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn to enable a proper understanding of the accounts to be reached.

Archie McDowall, BA CA
Institute of Chartered Accountants of Scotland
Stewardship
1 LAMB'S Passage
London
EC1Y BAB

Date: 3 May 2024

FINANCIAL STATEMENTS

Receipts and Payments Account for the Year Ended 31 December 2023

| | Note | Unrestricted funds £ | Restricted funds £ | Total 2023 £ | Total 2022 £ |
|--|------|----------------------------|--------------------------|--------------------|--------------------|
| Receipts | | | | | |
| <i>Voluntary Receipts</i> | | | | | |
| Donations | 4.1 | 1,707 | 152,088 | 153,795 | 134,516 |
| Grants | 4.2 | - | 8,000 | 8,000 | - |
| Bank interest | | - | 240 | 240 | 48 |
| Total Receipts | | 1,707 | 160,328 | 162,035 | 134,564 |
| Payments in respect of the Charity's objectives | | | | | |
| Raising funds: | | | | | |
| Website, publicity & events | | 446 | - | 446 | 629 |
| Charitable activities: | | | | | |
| Grants made | 5 | - | 156,573 | 156,573 | 142,130 |
| Grant transmission fees | | | 132 | 132 | 88 |
| Expenditure on behalf of LAMB: | | | | | |
| Website (2022 medical Equipment) | | - | 242 | 242 | 981 |
| Other: Governance costs | 6 | 957 | - | 957 | 934 |
| Total payments | | 1,403 | 156,947 | 158,350 | 144,762 |
| Net receipts/(payments) | | 304 | 3,381 | 3,685 | (10,198) |
| Transfers between funds | | - | - | - | - |
| | | 304 | 3,381 | 3,685 | (10,198) |
| Total funds brought forward | | 2,084 | 20,963 | 23,047 | 33,245 |
| Total funds carried forward | | 2,388 | 24,344 | 26,732 | 23,047 |

Assets and Liabilities at 31 December 2023

| | Total 2023 £ | <i>Total 2022 £</i> |
|--|-----------------------------|-----------------------------|
| Bank and cash balances | | |
| Cash at bank | 26,732 | 23,047 |
| Other assets and liabilities Assets | | |
| Gift Aid tax recovery not yet received | 3,822 | 3,905 |
| Liabilities | | |
| Unbilled fee for Independent Examination | (900) | (957) |

As indicated on the statement of receipts and payments, £24,344 of the cash held is restricted in nature. Of the other assets and liabilities, the Gift Aid recovery is for restricted funds.

All other assets and liabilities are for the charity's unrestricted funds.
The accounts on pages 10 to 14 were approved by the Trustees on 30 April 2024 and were signed on their behalf by:

ROSEMARY CROFT
CHAIR

RICHARD TODD
TRUSTEE

Notes to the financial statements for the year to 31 December 2023

1 Charity Information

LAMB Health is a charity with the registered charity number 1101217. It was established in 2003 and is registered and domiciled in England at the address of 56a St Peter's Road, Reading, RG6 1 PH.

2 Basis of Preparation

The accounts have been prepared on a receipts and payments basis with a statement of assets and liabilities.

3 Fund Accounting

Unrestricted funds are monies which can be used in accordance with the charitable objectives at the Trustees' discretion.

Restricted funds arise when the donor specifies the purpose, within the charitable objectives, to which donations are to be put. All donations, related tax recoveries, and grants to be applied for the benefit of LAMB are restricted.

4.1 Donations and Grants

| | Un restricted £ | Restricted £ | 2023 £ |
|--------------------------|--------------------|-----------------|----------------|
| Voluntary income | | | |
| Individual donations | 1,420 | 123,784 | 125,204 |
| Tax refunds on donations | 287 | 17,115 | 17,402 |
| Churches | - | 8,800 | 8,800 |
| Charities | - | 2,389 | 2,389 |
| | <u>1,707</u> | <u>152,088</u> | <u>153,795</u> |

Supporting churches were St James Woodley, St John's Hensingham, St John's Reading, and St Stephen's Ealing. Charities donating were Cardiff Rotary for medical equipment and Mullers for children with disabilities.

| | Un restricted £ | Restricted £ | 2022 £ |
|--------------------------|--------------------|-----------------|----------------|
| Voluntary income | | | |
| Individual donations | 1,250 | 93,883 | 95,133 |
| Tax refunds on donations | 300 | 15,797 | 16,097 |
| Churches | - | 18,510 | 18,510 |
| Charities | - | 4,776 | 4,776 |
| | <u>1,550</u> | <u>132,966</u> | <u>134,516</u> |

Grants of £8,000 include Kirby Laing Foundation, for improving LAMB's electrical supply equipment, and the Southall Trust for LAMB's incinerating facility.

Notes to the financial statements for the year to 31 December 2023 (continued)

5 Analysis of Payments – Grants

| | | 2023 | 2022 |
|---------------------|----------|----------------|----------------|
| | | £ | £ |
| Restricted: General | note 5.1 | 140,373 | 141,523 |
| ACT Project | note 5.2 | 16,200 | 607 |
| | | <u>156,573</u> | <u>142,130</u> |

5.1 Grants to LAMB, excluding Projects:

| | 2023 | 2022 |
|---------------------------------------|----------------|----------------|
| | £ | £ |
| Poor Fund | 105,000 | 120,000 |
| Poor Fund management | 10,000 | 10,000 |
| Community disability | 5,000 | - |
| Community programme | - | 1,250 |
| Infrastructure | 8,000 | 10,273 |
| Medical equipment | 12,373 | - |
| Total General Grants to LAMB | <u>140,373</u> | <u>141,523</u> |
| Total Grants received by LAMB in taka | 20,799,645 | 27,810,984 |
| Average exchange rate £1 = Taka | 132.8 | 116.3 |

5.2 Grants to LAMB for ACT Project

The ACT project has the goal of improved mental health, psycho-social well-being and sexual and reproductive health among adolescents in the selected areas of Nawabganj.

A grant from Stewardship of £250,000 in 2019 was used to fund the Adolescent & Community Transformation Project for three years from 2020 to 2022. Subsequently, designated donations were allocated for the support of limited activities into a fourth year. The project closed at the end of 2023.

6 Governance Costs

| | Unrestricted | Restricted | 2023 | 2022 |
|----------------------------|--------------|------------|------------|------------|
| | £ | £ | £ | £ |
| Independent examiner's fee | 882 | - | 882 | 859 |
| Accounting software | 75 | - | 75 | 75 |
| | <u>957</u> | <u>-</u> | <u>957</u> | <u>934</u> |

Notes to the financial statements for the year to 31 December 2023 (continued)

7 Declarations on certain matters

7.1 The charity has no paid employees.

7.2 Except for donations by Trustees and reimbursement of expenses, there were no transactions with Trustees or related parties.

7.3 All payment or reimbursement of expenses made to any Trustee or to third parties for expenses incurred by any Trustee, were solely in respect of the charity's activities.

8 Endowment and Restricted Funds

Restricted funds consist of donations made specifically to support LAMB. The fund comprises:

| | 2023 | 2022 |
|------------------------------------|---------------|---------------|
| | £ | £ |
| Awaiting allocation by trustees | 23,824 | 20,762 |
| Donated for designated use at LAMB | 520 | 200 |
| | <u>24,344</u> | <u>20,963</u> |

The movements in the Restricted Fund were:

| | 2023 | 2022 |
|-----------------------------------|---------------|----------------|
| | £ | £ |
| Incoming resources | 160,328 | 133,014 |
| Outgoing resources | (156,947) | (142,591) |
| Net incoming (outgoing) resources | <u>3,381</u> | <u>(9,577)</u> |
| Fund at start of year | 20,963 | 30,450 |
| Fund at end of year | <u>24,344</u> | <u>20,963</u> |

The charity has no endowment funds.

Legal and Administrative Information

Charity name. LAMB Health. *Registered Charity number.* 1101217

Registered Address. 56a St. Peter's Road, Reading, RG6 1PH

Governing document. Trust Deed dated 20th September 2022.

Email. enquiries@lambhealth.org.uk

Website. www.lambhealth.org.uk

Trustees serving during 2023.

| | |
|--------------------------------|----------------------------|
| Dr Rosemary Croft (Chair) | Re-appointed January 2023 |
| Mr John Ayrton | Re-appointed February 2022 |
| Dr Christine Edwards QBE | Re-appointed March 2021 |
| Mrs Vikki Ford-Powell | Resigned December 2023 |
| Dr Judith Hansford (Secretary) | Re-appointed January 2023 |
| Mr Mike Mitchell | Re-appointed February 2024 |
| Mr Richard Todd (Treasurer) | Re-appointed March 2021 |
| Dr. Christopher Roy | Appointed April 2024 |

Independent Examiner. Stewardship, 1 Lamb's Passage,
London EC1Y 8AB

Banker. The Cooperative Bank plc
PO Box 250 Delf House
Skelmersdale WN8 6NY