

# MEDICAL AND SCIENTIFIC AID FOR VIETNAM, LAOS AND CAMBODIA

England & Wales · Charity number 252906

## Details

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Other names	M S A V L C, MSAVLC
Status	Registered
Legal form	Other
Registered	1967-10-30
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	3 Horsefair Street Charlton Kings Cheltenham GL53 8JF
Phone	01242516134
Email	<a href="mailto:enquiries@msavlc.org">enquiries@msavlc.org</a>
Website	<a href="http://www.msavlc.org">www.msavlc.org</a>

## Activities

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**Objects:** THE RELIEF OF SICKNESS, THE PROMOTION OF GOOD HEALTH AND THE ADVANCE OF MEDICAL RESEARCH IN VIETNAM, LAOS AND CAMBODIA.

**Activities:** The aim of the charity is to promote good health and relieve sickness by providing medical and scientific aid, supplies, equipment and literature to organisations in Vietnam, Laos and Cambodia.

## Classification

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- **How:** Makes Grants To Organisations, Sponsors Or Undertakes Research
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin

## Geography

- **Area of benefit:** VIETNAM, LAOS AND CAMBODIA
- Cambodia
- Laos
- Vietnam

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£120,454	£166,221	-	-
2023-12-31	£57,993	£106,033	-	-
2022-12-31	£90,973	£147,487	-	-
2021-12-31	£60,242	£85,534	-	-
2020-12-31	£52,601	£128,385	-	-

## Trustees

Name	Role	Appointed
<b>Peter Geoffrey Lidgard</b>	Chair	
JOHN FIRTH		
Jennifer Mary Gold RGN		2021-05-15
LYNN FIRTH		
Mary Lidgard		
SUSMITA GHOSH		2015-02-28

**MEDICAL AND SCIENTIFIC AID FOR VIETNAM, LAOS AND CAMBODIA**

England & Wales - Charity number 252906

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# Accounts

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TRUSTEES' ANNUAL REPORT

and

FINANCIAL STATEMENT

For the year ended 31<sup>st</sup> December 2024

MEDICAL AND SCIENTIFIC AID FOR VIETNAM, LAOS AND CAMBODIA  
Annual Report for the year ended 31<sup>st</sup> December 2024

The Trustees present their report for the year ended 31<sup>st</sup> December 2024.

The Charity is an unincorporated association established in June 1965 as the Medical Aid Committee for Vietnam and is registered with the Charity Commission No. 252906. The Charity's name was changed to Medical and Scientific Aid for Vietnam, Laos and Cambodia when aid was also sent to Laos and Cambodia. A new constitution based on the Charity Commission's model was formally adopted at the Annual General Meeting in July 2010. Medical and Scientific Aid for Vietnam, Laos and Cambodia, is also known by its abbreviated form of MSAVLC.

Trustees are elected on an annual basis at the Annual General Meeting of the Charity; new Trustees are inducted fully on all the charity's projects and given appropriate literature. All new Trustees are required to be prepared to take on a specific role in the running of the charity. Trustees can be co-opted onto the Committee, if necessary, to fulfil a role.

The Trustees during the year were:

Mr Peter Lidgard	Chairman
Mrs Mary Lidgard	Honorary Secretary
Mr John Firth	Honorary Treasurer
Mrs Lynn Firth	
Mrs Susmita Ghosh	
Ms Jenny Gold	

The Honorary Officers of the Charity are:

President of the Charity:	Vice-Presidents:	Medical & Scientific Advisor:
Dame Judi Dench DBE	Sir George Howarth Lord Balfe of Dulwich	Dr. Stewart Benzie
	Honorary Legal Advisor:	
	Simon Mumford BA	

The Principal Address of the Charity is: Anchor Cottage, 3, Horsefair Street, Charlton Kings, CHELTENHAM, Gloucestershire, GL53 8JF

### Objects of the Charity

The objects of the charity are:-

The relief of sickness, the promotion of good health and the advance of medical research in Vietnam, Laos and Cambodia.

In furtherance of these objectives, the Charity shall have power

- a) To send medical, scientific and food aid, supplies, equipment and literature to Vietnam, Laos and Cambodia.
- b) To further, and to assist in the furtherance of, medical research provided that the useful results of such research shall be disseminated.
- c) To foster the exchange between Vietnam, Laos and Cambodia and Britain and other nations medical, scientific and technological information and personnel.

### **Organisation, Governance and Activities**

The control of the charity is vested in the Trustees and supporters who meet annually to elect Honorary Officers, to receive the Annual Report and Financial Statement for the previous year, and to elect the Trustees for the following year. The day-to-day management of the Charity is the responsibility of the Trustees who aim to meet three or four times per year and correspond with each other regularly via email and telephone during the year.

Detailed project proposals from our Project Directors are submitted for approval by the Trustees, and decisions regarding disbursements are taken by the Trustees at their meetings. New and existing projects are reviewed regularly, and accounts, reports and outcomes are provided. It is the aim of the Trustees to send a delegation to visit all funded projects at regular intervals, ideally every two years. During these visits receipts and invoices are checked and the outcomes and impact of projects recorded. New proposals are received, to be discussed and approved by the Trustees.

The charity has considered that the risk of accidents or ill health may occur during the Trustees' visits to projects, and all Trustees are advised to take appropriate measures in the form of insurance and medications.

A Safeguarding Policy is held by the charity and is reviewed every two years.

Donations are received mainly as a result of publicity campaigns, chiefly the publication of the news Bulletin three or four times per year, from leaflets, and by notifications in Facebook and on our website. From time-to-time fund-raising activities are organised. Donations sent for a specific project, or specified purpose are recorded as Restricted Income and are only used for that specified purpose. All other donations are recorded as Unrestricted Income.

Complete detailed records of Income and Expenditure are maintained by the Honorary Treasurer, and a Financial Statement is prepared at the end of each month for the approval by the Trustees.

The Honorary Treasurer's Report is included within the Trustees' Annual Report.

The Charity financially supported during the year:

- Sponsorship of children at New Hope Children's Home, Poipet, Cambodia.  
The project helped the Home provide shelter and stability for orphaned and abandoned children. The children receive loving care, education, health, and welfare support.
- Continuation of the First Aid Project at New Hope Children's Home and in nearby villages.  
This project provides first aid to vulnerable children where no other care is available.
- The start of a new two-year Paraplegic and Quadriplegic Rehabilitation Project (PQR Project) run by the Disability Development Services Program (DDSP) in Pursat Province, Cambodia.  
The project has improved the quality of life for people with disabilities and their families, through access to health, rehabilitation, livelihood, and social inclusion.
- A qualified medical doctor to work at the All Ears Cambodia Clinic in Phnom Penh.  
The doctor was employed to enhance and promote AEC clinical services in Phnom Penh and at outreach level. He combined clinical and teaching skills with direct patient care.
- The Start of a two-year Hearing Screening Project for babies and school children in eastern Cambodia, run by All Ears Cambodia, (AEC).  
The project combined screening of school children for chronic otitis media, the leading cause of hearing loss globally, with a neonatal hearing screening service to detect congenital hearing loss.
- The continuation of a Health and Wellness Project at 'Daughters of Cambodia,' until its completion at the end of September 2024, and a new programme started to run until September 2025.  
The project helped young women and men in Cambodia escape the horrors of sex trafficking and start sustainable new lives for themselves. It provided skills and training, paired with vital health and support services needed to aid their physical, psychological, and social recovery.

- Wheelchairs for The Vietnamese Association for Victims of Agent Orange (VAVA).  
Wheelchairs were provided to assist the victims of Agent Orange to become mobile and more self-sufficient.
- Start-up Businesses for victims of Agent Orange.  
This enabled disabled victims to become economically self-sufficient, thus enhancing their health and wellbeing.
- The Joan McMichael prize for staff excellence at the British Friendship Hospital, Ky Anh, Vietnam.  
This prize encouraged good medical care for the patients at the hospital.
- The Blue Dragon Children's Foundation.  
Money was sent to this organisation to assist with the emergency aid, medical care and rehabilitation of people suffering from the effects of Typhoon Yagi.

Further details of clients benefitting directly or indirectly from the charity's funding is provided in the 'Projects' section of the charity's website ([www.msavlc.org](http://www.msavlc.org)), in the quarterly Bulletins and on our Facebook page. The Trustees believe that all of the funding for the projects supported in 2024 was for the public benefit, as set out in the Charity Commission's public benefit guidance.

### **Review of Objectives, Progress and Achievements during 2024**

As well as conducting their respective executive roles, Peter Lidgard compiled and edited the Bulletin, Mary Lidgard liaised regularly with all project directors, and managed all emails sent to the website contact address, and John Firth maintained the charity's mailing list.

Lynn Firth was responsible for the distribution of the Bulletin by post and email, each quarter, and for compliance with General Data Protection Regulations.

Susmita Ghosh managed the MSAVLC Facebook page.

Jenny Gold liaised with New Hope Children's Home for the welfare of our children there.

The Trustees held meetings three times during 2024, and were in touch regularly by telephone and email, when necessary.

### **A meeting of the Trustees took place in January 2024.**

The main points from that meeting follow:

The signatory for MSAVLC was to be changed from Deborah Dainton to Jenny Gold.

Money had been sent to Daughters of Cambodia to cover a further Health and Wellness Project and a vaccination program.

A half-yearly report had been received from All Ears Cambodia and a financial report from Daughters of Cambodia from 2022 to 2023, along with an Autumn News Bulletin. All reports were examined and found to be satisfactory.

The Vietnamese Association for Victims of Agent Orange had sent us a report and photographs of the wheelchairs that had been purchased by MSAVLC in 2023.

The Director of the Disability Development Services Program in Pursat Province, Cambodia (DDSP), had been chosen to attend a conference in Vienna to explain the work of DDSP to a delegation from many other countries and organisations. It was hoped that this would promote the work of DDSP and maybe encourage more sponsors.

Fundraising money had been received via Facebook appeals, and from the sale of books at the Farm Shop in Cirencester.

It was reported that the First Aid Project was still running at New Hope Children's Home, and this project had been visited by Trustees on their last evaluation visit in 2023.

The Trustees were saddened to hear of the death of John Pilger, one of our Vice-Presidents. He was a great man and one of our first and most loyal supporters.

The Annual General Meeting was arranged to take place on the 11<sup>th</sup> June 2024.

**A meeting of the Trustees** took place in May 2024.

The main points from that meeting follow:

The remaining money from the Joan McMichael fund had been sent to the British Friendship Hospital in Ky Anh, Vietnam.

The final term report of the 2023 projects had been received from All Ears Cambodia, and they proved satisfactory.

Daughters of Cambodia's Spring Report was forwarded to the Trustees in May, this was satisfactory.

The Vietnamese Ambassador Nguyen Hoang Long was returning to Vietnam as he had completed his three year posting.

More money had been donated to us by David Smethurst from the sale of second-hand books at the farm shop.

The charities annual accounts had now been signed off.

A satisfactory report had been received from New Hope Children's Home and it was agreed to cover care of the children for the next six months. The last instalment to be sent off in six months' time if all is well.

MSAVLC's Safeguarding Policy was reviewed and renewed for a further two years. Peter Lidgard agreed to remain as the Designated Safeguarding Officer.

**A meeting of the Trustees** took place in November 2024.

The main points from that meeting follow:

More photos of the recipients of wheelchairs sent in 2023 had now been received from VAVA and forwarded to the Trustees.

Mr Do Minh Hung had been appointed as the new Vietnamese Ambassador.

The venue for the AGM had been changed from the Vietnamese Embassy to The Royal Garden Hotel in Kensington. The meeting was a great success and attended both by supporters and Vietnam officials. An illustrated account of the Trustees last visit to S.E. Asia was presented.

Following the AGM the Annual Report was submitted to the Charity Commission.

Three proposals for funding had been received, from All Ears Cambodia, Daughters of Cambodia and the Disability Development Services Program in Pursat Province, Cambodia and all were approved.

By agreement of the Trustees £5,000 had been sent to the Blue Dragon Children's Foundation to help the suffering of the people caused by the effects of Typhoon Yagi.

A Newsletter had been received from Daughters of Cambodia and a Narrative and Financial report from DDSP. Both were satisfactory.

Lynn Firth was compiling a Data Protection Policy for MSAVLC and she would submit it to the Trustees for approval in due course.

John Firth was to sort out a secure database password.

It was agreed to send the final payment to Rostitus at the New Hope Children's Home for his care of the remaining six children. It was noted that all the children in his care had been given a good education and Christian upbringing, and all their medical care had been taken care of. The Trustees were delighted that they had been able to help in this way.

A request was received from VAVA to supply more wheelchairs for Agent Orange victims, and this was approved.

The Trustees were saddened to hear of the death of Mr. Geoffrey Hill, one of our long term supporters, but very thankful that he had made a bequest to MSAVLC in his will.

**During 2024**

Three Trustees meetings took place.

Satisfactory reports were received from all our project leaders, and regular contact made with them all.

Funding was agreed, where requested, for our present projects in Vietnam and Cambodia.

The Bulletin was published in February, May, August and November, and circulated to all our supporters by post or email.

The Annual General Meeting took place in June at The Royal Garden Hotel in Kensington.

The MSAVLC Safeguarding Policy had been renewed.

Mr. Do Minh Hung had succeeded Mr Nguyen Hoang Long as Ambassador of Vietnam to the UK.

### **Future Plans and Key Objectives**

The Trustees aim to meet regularly during 2025 and consult with all the project leaders of the projects which we are currently supporting.

We will make arrangements to carry out a monitoring and evaluation visit to all our current projects in 2026.

We aim to keep our Website, Facebook, Mailing List and Policies up to date, and to publish our Bulletin three or four times a year, in order to inform our donors and supporters of the charity's activities.

We will support fund-raising activities where appropriate.

### **Finances**

The attached Financial Statements show the state of the charity's finances on 31<sup>st</sup> December 2024 which the Trustees consider to be satisfactory.

The Charity's main bankers are:

The Cooperative Bank plc  
25 Islington High Street  
London N1 9LQ

The Charity's Independent Examiner is:

Mrs Nicola Hewlett MAAT  
43, West Street,  
Minehead, TA24 5EJ.

## Financial review of year ending 31 December 2024

**1. Financial position** In the absence of any significant and dramatic increase in the level of grants made to beneficiaries, the trustees have not identified any factors that would adversely affect our financial position.

**2. Investments** (a) Our investments are held in the “COIF Ethical Fund” managed by CCLA Investment Management Ltd, leaders in the field of managing investments on behalf of charities. We rely on their proven expertise in both growing capital and generating income.

(b) The trustees acknowledge the risk of a reduction in capital in the event of a market correction or ‘crash’, but are confident in the skills of their investment managers to mitigate such risk via active stock selection and diversification.

(c) We currently hold 88.7% of our total assets in the investment fund. The trustees will regularly review this ratio and are prepared to sell some of our investment holding, if we consider it necessary to boost the level of our cash on deposit. During 2024, we did not sell any of our investment units.

(d) In the event of a shortage of funds for grant-making, our investments in the COIF Ethical Fund are readily available and can be sold in whole or in part with one working day’s notice.

**3. Fundraising** (a) Our primary method of fundraising is through the publication of quarterly news bulletins. The trustees report a 25.8% increase in the level of donations received: to £29,383 in 2024 from £23,357 in 2023. It should be noted that most of the increase was due to a single large donation from one of our generous supporters.

(b) In addition, our investment income remains robust and accounted for 40% of our total income (excluding legacies).

**4. Restricted funds** We held no restricted funds at the end of the year and there were no material amounts designated or otherwise committed.

**5. Reserves** The overall reserves of the charity – effectively our total assets (in the absence of any non-financial assets) – remain in excess of £1 million and, in the opinion of the trustees, put the charity in a very strong position, which guarantees our financial stability for many years to come.

**6. Expenditure** (a) Our expenditure continues to fluctuate widely. In 2024 it was £166,221 (comprising grants of £163,573 and non-project-expenses of £2,648). Project spending was up by 56% year-on-year, but as always the level of our project spending is entirely dependent on the applications received.

(b) We made a small one-off grant of £5,000 to Blue Dragon Children’s Foundation in response to an emergency appeal in the wake of Typhoon Yagi. No other new grantees were added to our existing list of regular beneficiaries, all of whom are long-established.

**Non-project expenditure** remains very low indeed at £2,648 which includes fundraising costs of £1,171. The trustees are justifiably proud of the extremely low level of our charity’s running costs: 1.6% of total spending in 2024, which reduces to a meagre 0.9% if we exclude fundraising costs (printing and distribution of our quarterly bulletin).



**Report to the trustees of** Medical & Scientific Aid for Vietnam, Laos & Cambodia

<b>On accounts for the year ended</b>	31 December 2024	<b>Charity number</b>	252906
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**Set out on pages** 8 and 9

I report to the trustees on my examination of the accounts of the above charity ("the Trust").

**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 Act and, in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- 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 in order to enable a proper understanding of the accounts to be reached.

**Signed:**

**Date:**

23/3/25

**Name:**

Mrs Nicola Hewlett

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

MAAT

**Address:**

43 West Street

Minehead

Somerset TA24 5EJ

	notes	Unrestricted £	Restricted £	2024 total £	2023 total £
<b>INCOME</b>					
<b>Donations not gift-aided</b>					
single payments	2	14,836	0	14,836	10,427
regular payments	3	2,791	0	2,791	2,798
<b>Donations gift-aided</b>					
single payments	2	5,599	250	5,849	4,263
regular payments	3	5,907	0	5,907	5,869
<b>Legacies</b>	4	55,375	0	55,375	0
<b>Gift aid - tax reclaimed</b>	5	3,035	63	3,097	2,524
<b>Interest received</b>		6,679	0	6,679	3,557
<b>Investment income</b>		25,921	0	25,921	28,555
<b>Other income</b>		0	0	0	0
<b>Total received (A)</b>		<b>120,142</b>	<b>313</b>	<b>120,454</b>	<b>57,993</b>
<b>EXPENDITURE</b>					
<b>Project expenditure</b>					
<b>Projects in Vietnam, Laos &amp; Carr</b>	6	162,918	654	163,573	102,240
<b>Project assessment visit</b>	7	0		0	2,235
<b>Non-project expenditure</b>					
<b>Bulletins</b>	8	1,171		1,171	1,030
<b>General administration</b>					
accounting costs	9	100		100	100
travel		471		471	49
postage		39		39	35
admin	9a	725		725	109
copying		0		0	29
bank charges	6	110		110	124
stationery		33		33	81
<b>Total spent (B)</b>		<b>165,567</b>	<b>654</b>	<b>166,221</b>	<b>106,033</b>
<b>NET SURPLUS / DEFICIT (A - B = C)</b>		<b>-45,425</b>	<b>-342</b>	<b>-45,767</b>	<b>-48,040</b>
<b>ADJUSTMENTS &amp; TRANSFERS</b>					
revaluation of investments		24,413	0	24,413	81,997
<b>Total adjustments &amp; transfers (D)</b>		<b>24,413</b>	<b>0</b>	<b>24,413</b>	<b>81,997</b>
<b>NET MOVEMENT IN FUNDS (C + D = E)</b>		<b>-21,012</b>	<b>-342</b>	<b>-21,353</b>	<b>33,957</b>
<b>RECONCILIATION OF FUNDS</b>					
brought forward from previous year (F)		(b/f from 2023) 1,051,016	(b/f from 2023) 342	(b/f from 2023) 1,051,358	(b/f from 2022) 1,017,401
<b>carried forward to next year (E + F)</b>		<b>1,030,005</b>	<b>0</b>	<b>1,030,005</b>	<b>1,051,358</b>

**Statement of Assets and Liabilities as at 31 December 2024**

9

	notes	Unrestricted £	Restricted £	2024 total £	2023 total £
<b>ASSETS</b>	10				
<b>Cash funds</b>					
Co-op Bank current account		23,580	0	23,580	17,307
Santander current account	11	0	0	0	701
Paypal account	12	1,544	0	1,544	483
COIF deposit fund	13	90,831	0	90,831	143,232
		115,955	0	115,955	161,722
<b>Investment funds</b>					
COIF ethical investment fund		914,049	0	914,049	889,636
<b>Other monetary assets</b>					
		0	0	0	0
<b>Total assets</b>		<b>1,030,005</b>	<b>0</b>	<b>1,030,005</b>	<b>1,051,358</b>
<b>LIABILITIES</b>	10				
<b>Committed funds held</b>	13				
Joan McMichael prize fund	14	0	0	0	307
New Hope Children's Home		0	0	0	34
		0	0	0	342

**Notes to the accounts**

- 1 These accounts have been prepared in accordance with guidelines set out by the Charity Commission.
- 2 Single payments received by cash, cheque or BACS transfer into our Co-op Bank account, and by direct transfer or debit/credit card into our PayPal account.
- 3 Regular payments received by standing order into our Co-op Bank and PayPal accounts.
- 4 From the estate of Geoffrey Hill deceased.
- 5 As at 31 Dec 2024 we had reclaimed tax on all gift-aided donations received prior to 1 Dec 2024.
- 6 See back page for projects. Charges incurred in transferring money overseas are classed as project expenditure.
- 7 Cost of sending trustees to Vietnam and Cambodia to review supported projects.
- 8 'Bulletins' item includes all associated postage, printing and stationery costs.
- 9 Includes cost of gift to independent examiner; financial report (year ending 31 Dec 2023) examined free of charge.
- 9a 'Admin' is mainly hire of hall for AGM, but also includes cost of gift to our website manager, who charges no fee.
- 10 The charity owns no property, has no employees, no borrowings and no debts.
- 11 Santander account charged 30p monthly solely to receive a £2 monthly standing order. Account closed Jan 2024.
- 12 The Paypal account mainly receives donations made through our website and five monthly standing orders.
- 13 All restricted funds are committed to the project or purpose specified by the donors.
- 14 The Joan McMichael prize was awarded annually at Ky Anh Hospital. The final award was in January 2024.



**MEDICAL AND SCIENTIFIC AID FOR VIETNAM, LAOS AND CAMBODIA**

England & Wales - Charity number 252906

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# Accounts

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President of the Charity:	Vice-Presidents:	Medical & Scientific Advisor:
Dame Judi Dench DBE	Sir George Howarth MP	Dr. Stewart Benzie
	Lord Balfe of Dulwich	
	John Pilger (Deceased 30/12/2023)	
	Honorary Legal Advisor:	
	Simon Mumford BA	

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- School screening and paediatric audiology clinics in eastern Cambodia, run by All Ears Cambodia, (AEC) for the second year.
  - The project has provided primary ear health care, health education and aural rehabilitation of disabling hearing loss in children and adults in eastern Cambodia.
- A qualified medical doctor to work at the All Ears Cambodia Clinic in Phnom Penh.
  - The doctor was employed to enhance and promote AEC clinical services in Phnom Penh and at outreach level. He combined clinical and teaching skills with direct patient care.
- The continuation of a Paraplegic and Quadriplegic Rehabilitation Project (PQR Project) run by the Disability Development Services Program in Pursat Province, Cambodia. (DDSP).
  - The project has improved the quality of life for people with disabilities and their families, through access to health, rehabilitation, livelihood, and social inclusion.
- The continuation of a Health and Wholeness Project at 'Daughters of Cambodia', until its completion at the end of September 2023, and a new programme started to run until September 2024.
  - The project helped young women and men in Cambodia escape the horrors of sex trafficking and start sustainable new lives for themselves. It provided skills and training, paired with vital health and support services needed to aid their physical, psychological, and social recovery.
- A vaccination programme for sex workers at Daughters of Cambodia.
  - Tetanus, Hepatitis B and Human Papillomavirus vaccines were supplied.
- Sponsorship of children, at New Hope Children's Home, Poipet, Cambodia.
  - The project helped the Home provide shelter and stability for orphaned and abandoned children. The children receive loving care, education, health, and welfare support.

- Continuation of the First Aid Project at New Hope Children's Home and in nearby villages.
- Clothing and bedding for the children at New Hope Children's Home.
- Wheelchairs for The Vietnamese Association for Victims of Agent Orange (VAVA).  
478 wheelchairs and 35 electric wheelchairs were distributed to 47 provinces throughout Vietnam, to assist the victims of Agent Orange to become mobile and more self-sufficient.
- The Joan McMichael prize for staff excellence at the British Friendship Hospital, Ky Anh, Vietnam.
- Hoa Binh Peace Village, Ho Chi Minh City, Vietnam.  
Money supplied to assist the wellbeing of the Agent Orange children at the village.

Further details of the clients benefitting directly or indirectly from the charity's funding is provided in the 'Projects' section of the charity's website ([www.msavlc.org](http://www.msavlc.org)), in the quarterly Bulletins and on our Facebook page. The Trustees believe that all of the funding for the projects supported in 2023 was for the public benefit, as set out in the Charity Commission's public benefit guidance.

### **Review of Objectives, Progress and Achievements during 2023**

During February and March 2023 Peter and Mary Lidgard, Trustees of the charity, travelled to Vietnam and Cambodia to visit and evaluate all the charity's current projects, and to visit any related organisations. It was a well overdue visit due to the Covid Pandemic and other factors, and the Trustees were keen to learn how the projects had fared since their last visit.

The objectives of the Trustees' visits had been sent beforehand to all Project Directors.

They were:

- To discuss with directors, the projects which we have funded recently, and proposals for future funding.
- To view and check any equipment which has been purchased recently using MSAVLC funds.
- To meet patients and clients who have benefitted from the aid sent by the charity.
- To check records of transactions, receipts and maintenance protocols.
- To obtain verbal or written reports and photographs to facilitate reporting back to the Trustees, supporters and donors.
- To present safeguarding protocols.
- To assess the effectiveness of our projects.

Projects, People and organisations visited were:

Hoa Binh Peace Village, Ho Chi Minh City, Vietnam.

The People's Aid Coordinating Committee, Hanoi, Vietnam.

Mr. Le Duc Khai, former Project Officer for The Highland Education Development Organisation. (HEDO)

The Vietnam Association for Victims of Agent Orange, Hanoi, Vietnam. (VAVA)

Social Rehabilitation Centre, Hanoi, Vietnam. (VAVA)

VAVA clients.

Daughters of Cambodia, Phnom Penh, Cambodia.

Clients of Daughters of Cambodia.

The Mercy Medical Hospital, Phnom Penh, Cambodia.

Marie Stopes International Clinic, Phnom Penh, Cambodia.

All Ears Cambodia, Phnom Penh, Cambodia.

Disability Development Services Program (DDSP), Pursat, Cambodia.

DDSP Clients in their homes.

New Hope Children's Home, Poipet, Cambodia.

New Hope Children's Home Farm, Yea Ort Village, Cambodia.

First Aid Project, Poi Pet, Cambodia.

All Ears Cambodia Clinic, Siem Reap, Cambodia.

It was a successful and emotional, but very worthwhile trip. We were able to check on all our projects in great detail, their effectiveness, sustainability and value for money. Records of transactions and receipts were examined, and photographs and comprehensive written reports were sent back to the Trustees. Many patients and clients who had benefitted from the aid sent by the charity were visited in their homes, villages and local clinics. We learnt of their successes and failures, their struggles, their triumphs and their hopes for the future, and we were able to ascertain what help they may need from us.

As well as conducting their respective executive roles, Peter Lidgard compiled and edited the Bulletin, Mary Lidgard liaised regularly with all project directors, and managed all emails sent to the website contact address, and John Firth maintained the charity's mailing list.

Lynn Firth was responsible for the distribution of the Bulletin by post and email, each quarter, and for compliance with General Data Protection Regulations.

Susmita Ghosh managed the MSAVLC Facebook page.

Jenny Gold liaised with New Hope Children's Home for the welfare of our children there.

The Trustees held meetings three times during 2023, and were in touch regularly by telephone and email, when necessary.

**A meeting of the Trustees** took place in January 2023.

The main points from that meeting follow:

MSAVLC had been invited to write an article about their work in a special edition of the Diplomat Magazine to mark the 50<sup>th</sup> Anniversary of Vietnam-UK diplomatic relations.

Information had been received from the director of New Hope Children's Home in Cambodia, detailing the progress of their fund-raising computer classes.

We were saddened to be informed of the death of Constance Nguyen Xuan, a long-time supporter of MSAVLC.

The Secretary had written to all current project managers informing them of the Trustees' evaluation visit in February/March 2023.

No communication had been received from The Highland Education Development Organisation (HEDO), and Trustees were to investigate this on their evaluation visit in February.

Money had been received from a Curry and Quiz Night and second-hand book sales.

**A meeting of the Trustees** took place in May 2023.

The main points from that meeting follow:

Two Trustees from MSAVLC had undertaken a month's visit to S.E. Asia to visit and evaluate all current projects, and these were discussed in detail with the other Trustees and recommendations given.

It had now been confirmed that HEDO is no longer in existence.

Money was handed over to the Hoa Binh Peace Village and some of the children were visited.

Daughters of Cambodia were found to be doing an incredible job, and it was agreed to continue funding them.

All Ears Cambodia in Phnom Penh and Siem Reap were visited. Both clinics were well equipped and well run. It was decided to consider any future proposals on their merits.

DDSP had struggled during Covid, and a lot of their sponsors had dropped out. Staff numbers had reduced, and remaining staff members had agreed to take a pay cut. Extra funds were allocated to them.

It was agreed to send the remaining money from The Joan McMichael Fund to the British Friendship Hospital in Ky Anh, Vietnam.

It was learnt that MSAVLC is the only organisation which provides significant numbers of life-changing wheelchairs to VAVA. It was agreed to send \$50,000 USD to purchase more wheelchairs.

The children from New Hope Children's Home had all now moved to live in Poi Pet, and it was decided to support them for two more years. We would expect the Home to become self-sufficient by then, and the farm was a huge asset. The First Aid Project is still in operation.

Peter and Mary Lidgard had attended a Round Table meeting at the Vietnamese Embassy in London to discuss with other charities "How British non-governmental organisations can better support Vietnam's socio-economic development". It was a productive meeting and MSAVLC were awarded a Certificate of Appreciation for their extraordinary charity works and contributions to Vietnam. In May, following this meeting Trustees of MSAVLC were honoured to be presented to the President of Vietnam, Mr. Vo Van Thuong, at a reception in London. He was told about MSAVLC and congratulated them on their work.

The Meitu Corporation, who produce furniture, contacted us as they are hoping to employ some VAVA victims in a factory in Vietnam.

Money was sent to All Ears Cambodia to cover the second year of their projects.

Further funds were sent to MSAVLC from the sale of books at Cirencester Farm Shop.

Funds were also received via Facebook from "Kieron" for the third year running.

It was agreed to hold the next Annual General Meeting on the 17<sup>th</sup> June at the Charlton Kings Social Club in Charlton Kings, Cheltenham.

**A meeting of the Trustees** took place in September 2023.

The main points from that meeting follow:

The Annual General Meeting took place at Charlton Kings Social Club and went well. Peter and Mary Lidgard gave an illustrated talk of their evaluation visit to Vietnam and Cambodia last February.

Funds were sent to VAVA to purchase more wheelchairs.

Funds were sent to New Hope Children's Home to cover sponsorship of the children for the next six months and some additional money sent for clothing and bedding.

An informative newsletter had been received from Daughters of Cambodia.

A proposal was received from Daughters of Cambodia to fund a further Health and Wellness Project and a Vaccination Project. Both proposals were agreed.

New Hope Children's Home had sent reports and photographs of the sponsored children. These were satisfactory, so funds were sent to cover their next six months welfare.

**During 2023**

Three Trustees meetings took place.

Satisfactory reports were received from all our project leaders, and regular contact made with them all.

Funding was granted, where requested, for our present projects in Vietnam and Cambodia.

A delegation of the Trustees travelled to Vietnam and Cambodia at the end of February 2023 to visit and evaluate the charity's current projects and visit some related organisations.

The Bulletin was published in February, May, August and November, and circulated to all our supporters by post or email.

The Annual General Meeting took place in June at the Charlton Kings Social Club in Cheltenham and was well attended.

### **Future Plans and Key Objectives**

The Trustees aim to meet regularly during 2024 and consult with all the project leaders of the projects which we are currently supporting.

We aim to keep our Website, Facebook, Mailing List and Policies up to date, and to publish our Bulletin three or four times a year, in order to inform our donors and supporters of the charity's activities.

We will support fund-raising activities where appropriate.

**Finances**

The attached Financial Statements show the state of the charity's finances on 31<sup>st</sup> December 2023 which the Trustees consider to be satisfactory.

The Charity's main bankers are:

The Cooperative Bank plc  
25 Islington High Street  
London N1 9LQ

The Charity's Independent Examiner is:

Mrs Nicola Hewlett MAAT  
43, West Street,  
Minehead, TA24 5EJ.

## Financial review of year ending 31 December 2023

**Financial position** In the absence of any significant and dramatic increase in the level of grants made to beneficiaries, the trustees have not identified any factors that would adversely affect our financial position.

**Investments** Our investments are held in the “COIF Ethical Fund” managed by CCLA Investment Management Ltd, leaders in the field of managing investments on behalf of charities. We rely on their proven expertise in both growing capital and generating income.

The trustees acknowledge the risk of a reduction in capital in the event of a market correction or ‘crash’, but are confident in the skills of their investment managers to mitigate such risk via active stock selection and diversification.

We currently hold 84.6% of our total assets in the investment fund. The trustees will regularly review this ratio and are prepared to sell some of our investment holding, if we consider it necessary to boost the level of our cash on deposit. During 2023, we sold £100,000 of our investment units for this purpose.

In the event of a shortage of funds for grant-making, our investments in the COIF Ethical Fund are readily available and can be sold in whole or in part at no more than one week’s notice.

**Fundraising** Our primary method of fundraising is through the publication of quarterly news bulletins. The trustees report a 24% reduction in the level of donations received: from £30,716 in 2022 to £23,357 in 2023. It should be noted that the adverse economic climate in the UK during 2023 was not conducive to charitable giving.

In addition, our investment income remains robust and accounts for 49% of our total income (excluding legacies).

**Restricted funds** Our restricted funds stood at £342 at the year-end and there were no material amounts designated or otherwise committed.

**Reserves** The overall reserves of the charity – effectively our total assets (in the absence of any non-financial assets) – remain in excess of £1 million and in the opinion of the trustees, put the charity in a very strong position and guarantee our financial stability for many years to come.

**Expenditure** Our expenditure continues to fluctuate widely. In 2023 it was £106,033 (comprising grants of £104,475 and non-project-expenses of £1,558). Project spending was down by 28% year-on-year, but as always the level of our project spending is entirely dependent on the applications received. No new grantees were added to our existing list of regular beneficiaries, all of whom are long-established.

Non-project expenditure remains very low indeed at £1,558 which includes fundraising costs of £1,030. The trustees are justifiably proud of the extremely low level of our charity’s running costs: 1.5% of total spending in 2023, which reduces to a meagre 0.5% if we exclude fundraising costs (printing and distribution of our quarterly bulletin).

Statement of Receipts and Payments for the year ended 31 December 2023

	notes	Unrestricted £	Restricted £	2023 total £	2022 total £
<b>INCOME</b>					
<b>Donations not gift-aided</b>					
single payments	2	10,427	0	10,427	16,358
regular payments	3	2,798	0	2,798	3,010
<b>Donations gift-aided</b>					
single payments	2	4,263	0	4,263	4,655
regular payments	3	5,869	0	5,869	6,693
Legacies		0	0	0	28,075
Gift aid - tax reclaimed	4	2,524	0	2,524	2,858
Interest received		3,557	0	3,557	1,000
Investment income		28,555	0	28,555	28,323
Other income		0	0	0	0
<b>Total received (A)</b>		<b>57,993</b>	<b>0</b>	<b>57,993</b>	<b>90,973</b>
<b>EXPENDITURE</b>					
<b>Project expenditure</b>					
Projects in Vietnam, Laos & Cambodia	5	100,997	1,243	102,240	138,170
Project assessment visit	6	2,235		2,235	7,560
<b>Non-project expenditure</b>					
Bulletins	7	1,030		1,030	1,076
<b>General administration</b>					
bank charges	5	124		124	107
admin	8	109		109	0
accounting costs	9	100		100	75
stationery		81		81	63
travel		49		49	349
postage		35		35	63
copying		29		29	24
<b>Total spent (B)</b>		<b>104,790</b>	<b>1,243</b>	<b>106,033</b>	<b>147,487</b>
<b>NET SURPLUS / DEFICIT (A - B = C)</b>		<b>-46,796</b>	<b>-1,243</b>	<b>-48,040</b>	<b>-56,514</b>
<b>ADJUSTMENTS &amp; TRANSFERS</b>					
revaluation of investments	10	81,997	0	81,997	-128,682
<b>Total adjustments &amp; transfers (D)</b>		<b>81,997</b>	<b>0</b>	<b>81,997</b>	<b>-128,682</b>
<b>NET MOVEMENT IN FUNDS (C + D = E)</b>		<b>35,290</b>	<b>-1,243</b>	<b>33,957</b>	<b>-185,196</b>
<b>RECONCILIATION OF FUNDS</b>					
brought forward from previous year (F)		1,015,816	1,585	1,017,401	1,202,597 (2021)
<b>carried forward to next year (E + F)</b>		<b>1,051,016</b>	<b>342</b>	<b>1,051,358</b>	<b>1,017,401</b>

	notes	Unrestricted £	Restricted £	2023 total £	2022 total £
<b>ASSETS</b>					
<b>Cash funds</b>					
Co-op Bank current account	11	17,307	0	17,307	21,717
Santander current account	12	701	0	701	680
Paypal account	13	483	0	483	1,110
Held as cash		0	0	0	135
COIF deposit fund	14	142,890	342	143,232	86,120
		161,380	342	161,722	109,762
<b>Investment funds</b>					
COIF ethical fund	10	889,636	0	889,636	907,640
<b>Other monetary assets</b>					
None		0	0	0	0
<b>Total assets (G)</b>		<b>1,051,016</b>	<b>342</b>	<b>1,051,358</b>	<b>1,017,402</b>
<b>LIABILITIES</b>					
<b>Committed funds held</b>					
Joan McMichael prize fund	15	0	307	307	829
New Hope Children's Home		0	34	34	355
Hoa Binh Peace Village		0	0	0	250
VAVA		0	0	0	151
<b>Total liabilities (H)</b>		<b>0</b>	<b>342</b>	<b>342</b>	<b>1,585</b>
<b>Net assets (G - H)</b>		<b>1,051,016</b>	<b>0</b>	<b>1,051,016</b>	<b>1,015,817</b>

**Notes to the accounts**

- These accounts have been prepared in accordance with guidelines set out by the Charity Commission.
- Single payments received by cash, cheque or BACS transfer into our Co-op Bank account, and by direct transfer or debit/credit card into our PayPal account.
- Regular payments received by standing order into our Co-op Bank, Santander and PayPal accounts.
- As at 31 December 2023 we had reclaimed tax on all gift-aided donations received prior to 1 December 2023; tax reclaimed is classified as unrestricted, except where we have received a substantial gift-aided restricted donation.
- See back page for projects. Charges incurred in transferring money overseas are classed as project expenditure.
- Cost of sending trustees to Vietnam, Laos and Cambodia to review supported projects.
- 'Bulletins' item includes all associated postage, printing and stationery costs.
- Includes cost of gift to our website manager, who carries out all work free of charge.
- Includes cost of gift to independent examiner; financial report (year ending 31 December 2022) examined free of charge.
- The revaluation takes into account the sale of units in the COIF ethical fund, which raised £100,000 for transfer to the COIF deposit fund. We sold 8.9% of our holding. Number of units held at 31 Dec 2022 = 331,654. Number of units held at 31 Dec 2023 = 295,560. The bid price per unit increased by 10% during the financial year 2023.
- The charity owns no property, has no employees, no borrowings and no debts.
- We only use the Santander account to receive a £2 monthly standing order (monthly charge 30 pence). We intend to close this small account in 2024.
- The Paypal account mainly receives donations made through our website and six monthly standing orders.
- All restricted funds are committed to the project or purpose specified by the donors.
- We have awarded the Joan McMichael prize annually for many years. Prize winners are decided locally at Ky Anh Hospital. The restricted funds for the prize will be fully used up in 2024.

## 2023 PROJECT EXPENDITURE

date completed			gross payment including fees
19/01/2023	British Friendship Hospital	Joan McMichael Prize	£ 522.00
27/02/2023	Hoa Binh Peace Village	delivery of restricted funds	£ 250.00
18/05/2023	All Ears Cambodia	Training & deployment of seven clinicians at Siem Reap (year 2 of 2)	£ 15,180.00
18/05/2023	All Ears Cambodia	Sponsor one full-time medical doctor (year 2 of 2)	£ 9,758.00
30/05/2023	New Hope Children's Home	clothing/bedding	£ 274.83
30/05/2023	New Hope Children's Home	Sponsorship of eight children for six months	£ 1,280.72
02/06/2023	DDSP	one-off payment of \$100 to each member of 17 staff	£ 1,432.43
05/06/2023	review visit expenditure		£ 2,234.71
12/06/2023	VAVA	wheelchairs	£ 41,129.72
15/09/2023	New Hope Children's Home	Sponsorship of eight children for six months	£ 1,279.87
27/09/2023	Daughters of Cambodia	Health & Wellness Program	£ 29,280.42
27/09/2023	Daughters of Cambodia	vaccination program	£ 1,852.45
			<hr/> £ 104,475.15 <hr/>



**Report to the trustees of**

Medical & Scientific Aid for Vietnam, Laos & Cambodia (MSAVLC)

**On accounts for the year  
ended**

31 December 2023

**Charity  
number**

252906

**Set out on pages**

9 and 10

I report to the trustees on my examination of the accounts of the above charity ("the Trust").

**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 the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent  
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- 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 in order to enable a proper understanding of the accounts to be reached.

**Signed:**

**Date:**

30/4/2024

**Name:**

Mrs Nicola Hewlett

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

MAAT

**Address:**

43 West Street

Minehead

Somerset TA24 5EJ

**MEDICAL AND SCIENTIFIC AID FOR VIETNAM, LAOS AND CAMBODIA**

England & Wales - Charity number 252906

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# Accounts

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TRUSTEES' ANNUAL REPORT

and

FINANCIAL STATEMENT

For the year ended 31<sup>st</sup> December 2022

MEDICAL AND SCIENTIFIC AID FOR VIETNAM, LAOS AND CAMBODIA  
Annual Report for the year ended 31<sup>st</sup> December 2022

The Trustees present their report for the year ended 31<sup>st</sup> December 2022.

The Charity is an unincorporated association established in June 1965 as the Medical Aid Committee for Vietnam and is registered with the Charity Commission No. 252906. The Charity's name was changed to Medical and Scientific Aid for Vietnam, Laos and Cambodia when aid was also sent to Laos and Cambodia. A new constitution based on the Charity Commission's model was formally adopted at the Annual General Meeting in July 2010. Medical and Scientific Aid for Vietnam, Laos and Cambodia, is also known by its abbreviated form of MSAVLC.

Trustees are elected on an annual basis at the Annual General Meeting of the Charity; new Trustees are inducted fully on all the charity's projects and given appropriate literature. All new Trustees are required to be prepared to take on a specific role in the running of the charity. Trustees can be co-opted onto the Committee, if necessary, to fulfil a role.

The Trustees during the year were:

Mr Peter Lidgard	Chairman
Mrs Mary Lidgard	Honorary Secretary
Mr John Firth	Honorary Treasurer
Mrs Lynn Firth	
Mrs Susmita Ghosh	
Ms Jenny Gold	

The Honorary Officers of the Charity are:

President of the Charity:	Vice-Presidents:	Medical & Scientific Advisor:
Dame Judi Dench DBE	Sir George Howarth MP	Dr. Stewart Benzie
	Lord Balfe of Dulwich	
	John Pilger	
	Honorary Legal Advisor:	
	Simon Mumford BA	

The Principal Address of the Charity is: Anchor Cottage, 3, Horsefair Street, Charlton Kings, CHELTENHAM, Gloucestershire, GL53 8JF

### **Objects of the Charity**

The objects of the charity are:-

The relief of sickness, the promotion of good health and the advance of medical research in Vietnam, Laos and Cambodia.

In furtherance of these objectives, the Charity shall have power

- a) To send medical, scientific and food aid, supplies, equipment and literature to Vietnam, Laos and Cambodia.
- b) To further, and to assist in the furtherance of, medical research provided that the useful results of such research shall be disseminated.
- c) To foster the exchange between Vietnam, Laos and Cambodia and Britain and other nations medical, scientific and technological information and personnel.

The control of the charity is vested in the Trustees and supporters who meet annually to elect Honorary Officers, to receive the Annual Report and Financial Statement for the previous year, and to elect the Trustees for the following year. The day-to-day management of the Charity is the responsibility of the Trustees who aim to meet three or four times per year and correspond with each other regularly via email and telephone during the year.

Detailed project proposals from our Project Directors are submitted for approval by the Trustees, and decisions regarding disbursements are taken by the Trustees at their meetings. New and existing projects are reviewed regularly, and accounts, reports and outcomes are provided. It is the aim of the Trustees to send a delegation to visit all funded projects at regular intervals, ideally every two years. During these visits receipts and invoices are checked and the outcomes and impact of projects recorded. New proposals are received, to be discussed and approved by the Trustees.

The charity has taken into account that the risk of accidents or ill health may occur during the Trustees' visits to projects, and all Trustees are advised to take appropriate measures in the form of insurance and medications.

A Safeguarding Policy is held by the charity and is reviewed every two years.

Donations are received mainly as a result of publicity campaigns, chiefly the publication of the news Bulletin three or four times per year, from leaflets, and by notifications in Facebook and on our website. From time-to-time fund-raising activities such as suppers, sponsored events, and talks are organised. Donations sent for a specific project, or specified purpose are recorded as Restricted Income and are only used for that specified purpose. All other donations are recorded as Unrestricted Income.

Complete detailed records of Income and Expenditure are maintained by the Honorary Treasurer, and a Financial Statement is prepared at the end of each month for the approval by the Trustees.

The Honorary Treasurer's Report is included within the Trustees' Annual Report.

The Charity financially supported during the year:

- The continuation of the project 'Listen.Out.Loud, Kratie!' run by All Ears Cambodia (AEC), for a fourth year, until its completion at the end of February 2022.  
The project has provided primary ear health care, health education and aural rehabilitation of disabling hearing loss in children and adults in eastern Cambodia.
- School screening and paediatric audiology clinics in northern Cambodia, run by All Ears Cambodia.
- The purchase of musical instruments for All Ears Cambodia.  
These were used to introduce music therapy for Khmer children who are deaf or severely hearing-impaired, to help with cognitive and language development, and develop speech and auditory skills.
- A qualified medical doctor to work at the All Ears Cambodia Clinic in Phnom Penh.  
The doctor was employed to enhance and promote AEC clinical services in Phnom Penh and at outreach level. He combined clinical and teaching skills as well as direct patient care.
- The continuation of a two-year Paraplegic and Quadriplegic Rehabilitation Project (PQR Project) run by the Disability Development Services Program in Cambodia. (DDSP), until its completion in June.  
The project has improved the quality of life for people with disabilities and their families, through access to health, rehabilitation, livelihood, and social inclusion.
- The start of a new two-year Paraplegic and Quadriplegic Rehabilitation Project in July 2022, run by the Disability Development Services Program in Cambodia. (DDSP).
- The continuation of A Health and Wholeness Project at 'Daughters of Cambodia', until its completion at the end of September 2022.

The project helped young women and men in Cambodia escape the horrors of sex trafficking and start sustainable new lives for themselves. It provided skills and training, paired with vital health and support services needed to aid their physical, psychological, and social recovery.

- The start of a new Health and Wholeness Project at 'Daughters of Cambodia' from October 2022, to run for one year.
- Sponsorship of children, and gifts for children, at New Hope Children's Home, Poipet, Cambodia. The project helped the Home provide shelter and stability for orphaned and abandoned children. The children receive loving care, education, health, and welfare support.
- Continuation of the First Aid Project at New Hope Children's Home.
- Hospital fees for a child at New Hope children's Home.
- Equipment for New Hope Children's Home.
- Wheelchairs for The Vietnamese Association for Victims of Agent Orange (VAVA).  
545 wheelchairs were distributed to 39 provinces throughout Vietnam, to assist the victims of Agent Orange to become mobile and more self-sufficient.

Further details of the clients benefitting directly or indirectly from the charity's funding is provided in the 'Projects' section of the charity's website ([www.msavlc.org](http://www.msavlc.org)), in the quarterly Bulletins and on our Facebook page. The Trustees believe that all of the funding for the projects supported in 2022 was for the public benefit, as set out in the Charity Commission's public benefit guidance.

### **Review of Objectives, Progress and Achievements during 2022**

As well as conducting their respective executive roles, Peter Lidgard compiled and edited the Bulletin, Mary Lidgard liaised regularly with all project directors, and managed all emails sent to the website contact address, and John Firth maintained the charity's mailing list.

Lynn Firth was responsible for the distribution of the Bulletin by post and email, each quarter, and for compliance with General Data Protection Regulations.

Susmita Ghosh managed the MSAVLC Facebook page.

Jenny Gold liaised with New Hope Children's Home for the welfare of our children there.

The Trustees held meetings four times during 2022, and were in touch regularly by telephone and email, when necessary.

**A meeting of the Trustees** took place in January 2022.

The main points from that meeting follow:

Money had been sent to Daughters of Cambodia to continue the Health and Wholeness Project until September 2022.

The 'Contact Us' point on the website had been well used and all queries answered.

The Vietnam Union Friendship Organisation (VUFO) had informed us that VAVA had been awarded a labour medal by the Vietnamese government, for its contribution to the people of Vietnam.

An informative newsletter had been received from Daughters of Cambodia informing us of their activities.

It was noted that Global Care, a Coventry charity, had now discontinued their financial support for New Hope Children's Home, and it was discussed what our involvement should be in the future. It was decided to continue with the sponsorship of our three children at the Home and to fund any specific needs if and when requested. Jenny Gold was to take on the responsibility of liaising with the Home with regards to the sponsored children. We continue to fund the First Aid Project at the Home.

Following the death of Professor Trinh, the management team at The Highland Education Development Organisation (HEDO) had changed, and it was proving difficult to communicate with them.

Three fund-raising activities had taken place. The sale of books at the Organic Farm shop in Cirencester, and two fundraising events via Facebook.

Baby clothes had been sent to Vietnam for distribution to families in need.

**A meeting of the Trustees** took place in March 2022.

The main points from that meeting follow:

Due to ill health Jon Dainton was no longer able to manage our website for us however, we are indebted to Peter Ryan, who has taken on the position.

The Vietnamese Association for Victims of Agent Orange (VAVA) had sent a proposal for more wheelchairs to be purchased, this was agreed, and the requested money sent.

A six-month Narrative and Financial Report had been received from the Disability Development Services Program in Cambodia. (DDSP) which was very satisfactory.

A final Narrative Report had been received from All Ears Cambodia with regard to the 'Listen.Out.Loud Kratie!' Project. This again was very satisfactory.

The Safeguarding Policy for MSAVLC was reviewed, no amendments were necessary. Peter Lidgard agreed to continue in the role of Safeguarding Officer, and the policy was updated until 2024.

All the baby clothes that had been sent to Cambodia had now been received and distributed to families in need.

A plan had been drawn up to inform the director of New Hope Children's Home how we would like to receive reports from him in the future.

Three proposals for funding had been received from All ears Cambodia, and all were approved.

Still nothing had been heard from HEDO and it was decided to investigate it more on the Trustees next evaluation visit to Vietnam.

The Vietnamese Ambassador had agreed that we could hold the Annual General Meeting at the Embassy in May 2022.

**A meeting of the Trustees** took place in June 2022.

The main points from that meeting follow:

Our contact at the Vietnamese Association for Victims of Agent Orange (VAVA), Mr. Pham Truong informed us that he had now retired due to illness. Ms Do Mai Khanh had taken over as his successor.

Glyn Vaughan from All Ears Cambodia reported that the musical instruments funded by MSAVLC had been purchased, and photos were supplied to us.

A new proposal from DDSP had been received to run from July 2022 to June 2024, and this was agreed by the Trustees.

Our Vice-President John Pilger apologised for not attending the AGM but stated that he thought our work goes from strength to strength, and said "well done, as always."

A progress report had been received from New Hope Children's Home. All our sponsored children are doing well, and despite contacting Covid they were now recovered. The Greenhouse Project was going well, and vegetables had been planted. Photos of the children were supplied. All looked well and healthy.

The Annual General Meeting had taken place at The Embassy of the Socialist Republic of Vietnam in London, and grateful thanks was given to the Ambassador, His Excellency Mr. Nguyen Hoang.

**A meeting of the trustee** took place in October 2022

The main points from that meeting follow:

The MSAVLC website has been updated.

Ms. Do Mai Khanh from VAVA had been in regular contact with us. The wheelchairs purchased by MSAVLC had been delivered and distributed to Agent Orange Victims, and photos and receipts had been sent to us. It was heartening to learn how many victims had been helped.

All Ears Cambodia had sent us a progress report on our three sponsored projects, along with photos.

Rostitus, the director of New Hope Children's Home, is striving for self-sufficiency and intends to start computer classes and use the income to support the children at the Home. The Trustees requested information from him on the progress of the classes and devised a chart for him to fill in and return to us regularly. Trustees to look very carefully at the situation at the Home on their next evaluation visit next spring.

All Ears Cambodia had sent us a progress report on the three projects that we support with them. The report was thorough and well-illustrated.



## Statement of Receipts and Payments for the year ended 31 December 2022

9

	notes	Unrestricted £	Restricted £	2022 total £	2021 total £
<b>INCOME</b>					
<b>Donations not gift-aided</b>					
single payments	2	16,107	251	16,358	9,775
regular payments	3	3,010	0	3,010	3,190
<b>Donations gift-aided</b>					
single payments	2	4,655	0	4,655	5,936
regular payments	3	6,133	560	6,693	6,887
Legacies	4	28,075	0	28,075	2,000
Gift aid - tax reclaimed	5	2,718	140	2,858	3,721
Interest received		1,000	0	1,000	17
Investment income		28,323	0	28,323	27,925
Other income		0	0	0	790
Total received (A)		<b>90,022</b>	<b>951</b>	<b>90,973</b>	<b>60,242</b>
<b>EXPENDITURE</b>					
<b>Project expenditure</b>					
Projects in Vietnam, Laos & Cambodia	6	135,625	2,545	138,170	83,609
Project assessment visit	7	7,560	0	7,560	0
<b>Non-project expenditure</b>					
Bulletins	8	1,076		1,076	1,283
<b>General administration</b>					
travel		349		349	15
bank charges	6	107		107	140
accounting costs	9	75		75	75
stationery		63		63	80
postage		63		63	291
copying		24		24	11
admin		0		0	30
Total spent (B)		<b>144,941</b>	<b>2,545</b>	<b>147,487</b>	<b>85,534</b>
<b>NET SURPLUS / DEFICIT (A - B = C)</b>		<b>-54,920</b>	<b>-1,594</b>	<b>-56,514</b>	<b>-25,292</b>
<b>ADJUSTMENTS &amp; TRANSFERS</b>					
revaluation of investments		-128,682	0	-128,682	123,342
Total adjustments & transfers (D)		<b>-128,682</b>	<b>0</b>	<b>-128,682</b>	<b>123,342</b>
<b>NET MOVEMENT IN FUNDS (C + D = E)</b>		<b>-183,602</b>	<b>-1,594</b>	<b>-185,196</b>	<b>98,050</b>
<b>RECONCILIATION OF FUNDS</b>					
brought forward from previous year (F)		1,199,418	3,179	1,202,597	1,104,547 (2020)
carried forward to next year (E + F)		<b>1,015,816</b>	<b>1,585</b>	<b>1,017,401</b>	<b>1,202,597</b>

## Statement of Assets and Liabilities as at 31 December 2022

10

	notes	Unrestricted £	Restricted £	2022 total £	2021 total £
<b>ASSETS</b>					
<b>Cash funds</b>					
Co-op Bank current account		21,717	0	21,717	57,238
Santander current account	11	680	0	680	660
Paypal account	12	1,110	0	1,110	1,447
Held as cash		0	135	135	135
COIF 1C deposit fund	13	84,670	1,450	86,120	106,796
		108,176	1,585	109,761	166,275
<b>Investment funds</b>					
COIF 1AA ethical fund		907,640	0	907,640	1,036,322
<b>Other monetary assets</b>					
None		0.00	0	0	0
<b>Total assets (G)</b>		<b>1,015,816</b>	<b>1,585</b>	<b>1,017,401</b>	<b>1,202,597</b>
<b>LIABILITIES</b>					
<b>Committed funds held</b>					
Joan McMichael prize fund	14	0	829	829	829
New Hope Children's Home		0	355	355	0
Hoà Binh Peace Village	15	0	250	250	250
VAVA		0	151	151	2,100
<b>Total liabilities (H)</b>		<b>0</b>	<b>1,585</b>	<b>1,585</b>	<b>3,179</b>
<b>Net assets (G - H)</b>		<b>1,015,816</b>	<b>0</b>	<b>1,015,816</b>	<b>1,199,418</b>

**Notes to the accounts**

- These accounts have been prepared in accordance with guidelines set out by the Charity Commission.
- Single payments received by cash, cheque or BACS transfer into our Co-op Bank account, and by direct transfer or debit/credit card into our PayPal account.
- Regular payments received by standing order into our Co-op Bank, Santander and PayPal accounts.
- From the estate of Dr Constance Hunter.
- As at 31 December 2022 we had reclaimed tax on all gift-aided donations received prior to 1 December 2022; tax reclaimed is classified as unrestricted, except where we have received a substantial gift-aided restricted donation.
- See back page for projects. Charges incurred in transferring money overseas are classed as project expenditure.
- Cost of sending trustees to Vietnam, Laos and Cambodia to review supported projects.
- 'Bulletins' item includes all associated postage, printing and stationery costs.
- Includes cost of gift to independent examiner; financial report (year ending 31 December 2021) examined free of charge.
- The charity owns no property, has no employees, no borrowings and no debts.
- The Santander account remains open (monthly charge 30 pence) solely to receive a £2 monthly standing order from an unknown donor.
- The Paypal account mainly receives donations made through our website and six monthly standing orders.
- All restricted funds are committed to the project or purpose specified by the donors.
- The Joan McMichael prize (£300) is normally awarded annually. Prize winners are decided locally at Ky Anh Hospital. The prize was not awarded in 2022 due to communication difficulties with the hospital.
- Includes £135 held as cash.

MSAVLC - 2022 PROJECT EXPENDITURE

date completed			gross payment including fees
27/01/2022	VAVA	Wheelchairs	£ 30,999.94
15/02/2022	New Hope Children's Home	Sponsorship of three children for half year	£ 480.97
01/04/2022	All Ears Cambodia	Training & deployment of seven clinicians at Siem Reap (year 1 of 2)	£ 14,743.21
01/04/2022	All Ears Cambodia	Provision of instruments for music therapy	£ 1,140.00
01/04/2022	All Ears Cambodia	Sponsor one full-time medical doctor	£ 9,758.00
01/07/2022	DDSP	Continuation of PQR project	£ 43,845.07
21/07/2022	New Hope Children's Home	Hospital fee for one child	£ 239.57
18/08/2022	New Hope Children's Home	Computer equipment	£ 5,326.34
12/09/2022	New Hope Children's Home	Sponsorship of three children for half year	£ 555.52
04/10/2022	Daughters of Cambodia	Health & Wellness Recovery Project	£ 30,759.00
13/10/2022	New Hope Children's Home	Hospital fee for one child	£ 322.86
21/10/2022	Review visit in 2023	Air fares	£ 7,560.00
			<u>£ 145,730.48</u>



**Report to the trustees of**

Medical & Scientific Aid for Vietnam, Laos & Cambodia

**On accounts for the year  
ended**

31 December 2022

**Charity  
number**

252906

**Set out on pages**

9 and 10

I report to the trustees on my examination of the accounts of the above charity ("the Trust").

**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 the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent  
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- 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 in order to enable a proper understanding of the accounts to be reached.

**Signed:**

**Date:**

16/5/23

**Name:**

Mrs Nicola Hewlett

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

MAAT

**Address:**

43 West Street

Minehead

Somerset TA24 5EJ

**MEDICAL AND SCIENTIFIC AID FOR VIETNAM, LAOS AND CAMBODIA**

England & Wales - Charity number 252906

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# Accounts

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TRUSTEES' ANNUAL REPORT

and

FINANCIAL STATEMENT

For the year ended 31<sup>st</sup> December 2021

MEDICAL AND SCIENTIFIC AID FOR VIETNAM, LAOS AND CAMBODIA  
Annual Report for the year ended 31<sup>st</sup> December 2021

The Trustees present their report for the year ended 31<sup>st</sup> December 2021.

The Charity is an unincorporated association established in June 1965 as the Medical Aid Committee for Vietnam and is registered with the Charity Commission No. 252906. The Charity's name was changed to Medical and Scientific Aid for Vietnam, Laos and Cambodia when aid was also sent to Laos and Cambodia. A new constitution based on the Charity Commission's model was formally adopted at the Annual General Meeting in July 2010. Medical and Scientific Aid for Vietnam, Laos and Cambodia, is also known by its abbreviated form of MSAVLC.

Trustees are elected on an annual basis at the Annual General Meeting of the Charity; new Trustees are inducted fully on all the charity's projects and given appropriate literature. All new Trustees are required to be prepared to take on a specific role in the running of the charity. Trustees can be co-opted onto the Committee, if necessary, to fulfil a role.

The Trustees during the year were:

Mr Peter Lidgard	Chairman
Mrs Mary Lidgard	Honorary Secretary
Mr John Firth	Honorary Treasurer
Mrs Lynn Firth	
Mrs Susmita Ghosh	
Ms Jenny Gold (Co-opted May 2021)	

The Honorary Officers of the Charity are:

President of the Charity:	Vice-Presidents:	Medical & Scientific
Advisor:		
Dame Judi Dench DBE	Sir George Howarth MP	Dr. Stewart
Benzie		
	Lord Balfe of Dulwich	
	John Pilger	
	Honorary Legal Advisor:	
	Simon Mumford BA	

The Principal Address of the Charity is: Anchor Cottage, 3, Horsefair Street, Charlton Kings, CHELTENHAM, Gloucestershire, GL53 8JF

### **Objects of the Charity**

The objects of the charity are:-

The relief of sickness, the promotion of good health and the advance of medical research in Vietnam, Laos and Cambodia.

In furtherance of these objectives, the Charity shall have power

- a) To send medical, scientific and food aid, supplies, equipment and literature to Vietnam, Laos and Cambodia.
- a) To further, and to assist in the furtherance of, medical research provided that the useful results of such research shall be disseminated.
- b) To foster the exchange between Vietnam, Laos and Cambodia and Britain and other nations medical, scientific and technological information and personnel.

## **Organisation, Governance and Activities**

2

The control of the charity is vested in the Trustees and supporters who meet annually to elect Honorary Officers, to receive the Annual Report and Financial Statement for the previous year, and to elect the Trustees for the following year. The day-to-day management of the Charity is the responsibility of the Trustees who aim to meet three or four times per year and correspond with each other regularly via email and telephone during the year.

Detailed project proposals from our Project Directors are submitted for approval by the Trustees, and decisions regarding disbursements are taken by the Trustees at their meetings. New and existing projects are reviewed regularly, and accounts, reports and outcomes are provided. It is the aim of the Trustees to send a delegation to visit all funded projects at regular intervals, ideally every two years. During these visits receipts and invoices are checked and the outcomes and impact of projects recorded. New proposals are received, to be discussed and approved by the Trustees.

The charity has taken into account that the risk of accidents or ill health may occur during the Trustees' visits to projects, and all Trustees are advised to take appropriate measures in the form of insurance and medications.

A Safeguarding Policy is held by the charity and is reviewed every two years.

Donations are received mainly as a result of publicity campaigns, chiefly the publication of the news Bulletin three or four times per year, from leaflets, and by notifications in Facebook and on our website. From time-to-time fund-raising activities such as suppers, sponsored events, and talks are organised. Donations sent for a specific project, or specified purpose are recorded as Restricted Income and are only used for that specified purpose. All other donations are recorded as Unrestricted Income.

Complete detailed records of Income and Expenditure are maintained by the Honorary Treasurer, and a Financial Statement is prepared at the end of each month for the approval by the Trustees.

The Honorary Treasurer's Report is included within the Trustees' Annual Report.

The Charity financially supported during the year:

- The continuation of the project Listen.Out.Loud, Kratie! run by All Ears Cambodia, for a fourth year.  
The project has provided primary ear health care, health education and aural rehabilitation of disabling hearing loss in children and adults in eastern Cambodia.
- The continuation of a two-year Paraplegic and Quadriplegic Rehabilitation Project (PQR Project) run by the Disability Development Services Program (DDSP) in Cambodia.  
The project has improved the quality of life for people with disabilities and their families, through access to health, rehabilitation, livelihood, and social inclusion.
- A Health and Wholeness Project at 'Daughters of Cambodia'.  
The project helped young women and men in Cambodia escape the horrors of sex trafficking and start sustainable new lives for themselves. It provided skills and training, paired with vital health and support services needed to aid their physical, psychological, and social recovery.

- Sponsorship of children, and gifts for children, at New Hope Children's Home, Poipet, Cambodia.  
The project helped the Home provide shelter and stability for orphaned and abandoned children. The children receive loving care, education, health, and welfare support.
- Continuation of the First Aid Project at New Hope Children's Home.
- A Greenhouse and Vegetable Farm Project at New Hope Children's Home.  
Equipment and seeds were purchased to enable the Home to grow vegetables for the children and to strive to become more self-sufficient.
- Funding for a hospital bed at The British Friendship Hospital in Ky Anh, Vietnam.
- Wheelchairs for The Vietnamese Association for Victims of Agent Orange (VAVA).  
500 wheelchairs were distributed to 52 provinces throughout Vietnam, to assist the victims of Agent Orange to become mobile and more self-sufficient.

3

Further details of the clients benefitting directly or indirectly from the charity's funding is provided in the 'Projects' section of the charity's website ([www.msavlc.org](http://www.msavlc.org)), in the quarterly Bulletins and on our Facebook page. The Trustees believe that all of the funding for the projects supported in 2021 was for the public benefit, as set out in the Charity Commission's public benefit guidance.

### **Review of Objectives, Progress and Achievements during 2021**

As well as conducting their respective executive roles, Peter Lidgard compiled and edited the Bulletin, Mary Lidgard liaised regularly with all project directors, and managed all emails sent to the website contact address, and John Firth maintained the charity's mailing list.

Lynn Firth was responsible for the distribution of the Bulletin by post and email, each quarter, and for compliance with General Data Protection Regulations.

Susmita Ghosh managed the MSAVLC Facebook page.

Jenny Gold was co-opted onto the Trustees in order to liaise with New Hope Children's Home.

The Trustees held meetings three times during 2021, via Skype due to the Covid 19 pandemic. They were in touch regularly by telephone and email, when necessary.

**A meeting of the Trustees** took place by Skype in February 2021.

The main points from that meeting follow:

It was noted that a proposal for the continuation of the Health and Wholeness Project, from Daughters of Cambodia, had been circulated to all the Trustees. It had been approved and the funds had been sent to them.

The Honorary Secretary had sent proposed amendments for our website to our website manager.

Money had been sent to New Hope Children's Home to pay for our sponsored children and for Christmas gifts for them.

Narrative reports and newsletters had been received from Daughters of Cambodia and Disability Development Services Program (DDSP) in Cambodia. Both were highly satisfactory.

John Ramsden, deputy ambassador to Vietnam in the early 1980's, had produced a book of photos and accounts of his time in Vietnam. He had kindly donated twenty copies of the book 'Hanoi after the War' for us to sell for funds for MSAVLC.

Ms. Tran Tu Nga, a French/Vietnamese woman had started a court case in Paris against the Agent Orange producers to expose the war crimes committed by these companies.

All of our current projects were discussed and appropriate funding for the future agreed upon.

Concern was raised for New Hope Children's Home as their main funding comes from Global Care, a Coventry based charity, who were intending to discontinue their support at the end of the year.

The Honorary Treasurer stated that we were in a good financial position at present and noted that our expenses in 2020 were only 1% of our total spending for the entire year.

It was agreed to send money to the British Friendship Hospital in Ky Anh, Vietnam, to purchase a bed.

Due to the pandemic, no plans could be made at the time to hold the AGM.

**A meeting of the Trustees** took place by Skype in May 2021.

The main points from that meeting follow:

Some work had been done to update our website, but there is still more to be done.

Fourteen of John Ramsden's books had been sold.

Unfortunately, the case brought about by Ms Tran Tu Nga against fourteen multinational agrochemical companies who had supplied Agent Orange to the US Government, was rejected by the French courts. They stated that they had no jurisdiction to judge the wartime activities of the US Government.

\$35,000 USD had been sent to The Vietnamese Association for Victims of Agent Orange (VAVA), for the purchase of wheelchairs. Photos and videos of them being delivered had been sent to us.

It was agreed to send money to New Hope Children's Home to continue the running of the First Aid Project, and to purchase equipment, a greenhouse and seeds for a Farm Project.

4

Letters, drawings and school reports had been received from our three sponsored children at New Hope Children's Home and it was rewarding to see how they had grown, matured, and looked fit and healthy. Jenny Gold was co-opted to the Trustees to take over the responsibility of checking on the sponsored children when Global Care withdraw their support for the Home, at the end of the year.

A proposal had been received from All Ears Cambodia asking to continue funding the Listen.Out.Loud Kratie! Project for a further year, and this was agreed by the Trustees.

A newsletter had been received from Daughters of Cambodia outlining their valuable work in the last three months.

Mr. Trinh Ngoc Kim, who had taken over the management of HEDO, had sent a proposal for MSAVLC to fund a new Midwives' Training Course in Cao Bang Province, Vietnam in March. However, the Trustees had previously agreed that, as they were not able to travel to Vietnam due to the pandemic, funding further courses should be postponed until they were able to visit.

Money had again been raised for MSAVLC, by the sale of second-hand books at the Organic Farm Shop in Cirencester. Thanks was given to David, Fiona and Hilary for organising this.

Our financial position was discussed, and it was reported that our funds are in good shape at present.

It was decided to hold an AGM in Cheltenham later in the year, if the pandemic restrictions permitted.

**A meeting of the Trustees** took place by Skype in October 2021.

The main points from that meeting follow:

Unfortunately, no more work had been done to update our website, due to the ill health of our website manager.

Most of John Ramsden's books had now been sold.

Details of the distribution of the wheelchairs bought by VAVA had been sent to us, along with the names of the recipients and the provinces where the wheelchairs had been sent. As usual VAVA's reporting was clear and explicit.

The equipment for the greenhouse project at New Hope Children's Home had now been purchased. Receipts and photos had been sent to us of the items purchased and of the erected greenhouse.

Due to the pandemic, Trustees had been unable to visit S.E. Asia, but the Honorary Secretary had been able to keep in close contact with, and received satisfactory reports from, all our current project leaders.

Daughters of Cambodia - Newsletters and reports were received in February, May and August.

DDSP - A Narrative Report and Financial Report had been sent to us, along with a revised budget from July 2021 to June 2022. This was deemed to be satisfactory.

All Ears Cambodia - A report was received on the use of the headlights purchased last year for use in their clinics. A mid-term report of the progress of the Listen.Out.Loud Kratie! Project was received in September.

New Hope Children's Home - News and photos of the Greenhouse Project were received, as well as reports on all our sponsored children.

VAVA - Reports, receipts and photos were received.

We were pleased to receive an email from Mr. Tran Duc Hieu from the Vietnam Union of Friendship Organizations, with an attached letter from Ambassador Nguyen Phuong Nga, VUFO President, on the 60<sup>th</sup> anniversary of the start of the Agent Orange disaster. She expressed her profound gratitude to each and every one of us for our long companionship, sharing and invaluable support over the past decades.

The CCLA Investment Management had requested information from us to prevent money laundering and this had been supplied to them.

Our Honorary Treasurer reported that our funds remained healthy, and the COIF Charities Ethical Investment Fund had produced a 9% return, which is considered quite remarkable in these troubled times.

It was decided to hold the AGM in Cheltenham in October, as some restrictions due to the pandemic had been lifted.

5

A proposal had been received from Daughters of Cambodia to fund a Health and Wellness Recovery Project from October 2021 to September 2022. This was discussed, the proposed funding was higher than previous years with additional items requested. It was pointed out that Daughters had been through an exceedingly difficult period during the pandemic as their Visitor's Centre, Spa and Cafe had been closed and they had not been able to sell their goods. The Honorary Secretary was instructed to find out more about the Project before a decision could be made.

Simon Mumford, our Legal Advisor had now retired from his firm, and we are to enquire from him if he is still willing to act for us in his retirement.

## **During 2021**

Due to the pandemic, Trustees had been unable to visit S.E. Asia, but the Honorary Secretary had been able to keep in close contact with, and received satisfactory reports from, all our current project leaders.

The Trustees were able to continue with their work during the pandemic communicating by Skype, emails, and telephone.



Minehead,  
TA24 5EJ

Statement of Receipts and Payments for the year ended 31 December 2021

	notes	Unrestricted £	Restricted £	2021 total £	2020 total £
<b>INCOME</b>					
<b>Donations not gift-aided</b>					
single payments	2	9,475	300	9,775	3,474
regular payments	3	3,190	0	3,190	2,860
<b>Donations gift-aided</b>					
single payments	2	5,846	90	5,936	4,543
regular payments	3	6,327	560	6,887	6,829
<b>Legacies</b>	4	0	2,000	2,000	7
<b>Gift aid - tax reclaimed</b>	5	3,581	140	3,721	2,831
<b>Interest received</b>		17	0	17	130
<b>Investment income</b>		27,925	0	27,925	31,926
<b>Other income</b>	6	790	0	790	0
<b>Total received (A)</b>		<b>57,152</b>	<b>3,090</b>	<b>60,242</b>	<b>52,601</b>
<b>EXPENDITURE</b>					
<b>Project expenditure</b>					
<b>Projects in Vietnam, Laos &amp; Cambodia</b>	7	82,312	1,297	83,609	127,026
<b>Non-project expenditure</b>					
<b>Fundraising</b>					
bulletins	8	1,283		1,283	940
<b>General administration</b>					
accounting costs	9	75		75	100
travel		15		15	108
postage		201	90	291	23
admin	10	30		30	0
copying		11		11	0
bank charges	7	140		140	82
stationery		80		80	105
<b>Total spent (B)</b>		<b>84,146</b>	<b>1,388</b>	<b>85,534</b>	<b>128,385</b>
<b>NET SURPLUS / DEFICIT (A - B = C)</b>		-26,995	1,703	-25,292	-75,784
<b>ADJUSTMENTS &amp; TRANSFERS</b>					
revaluation of investments		123,342	0	123,342	55,574
<b>Total adjustments &amp; transfers (D)</b>		<b>123,342</b>	<b>0</b>	<b>123,342</b>	<b>55,574</b>
<b>NET MOVEMENT IN FUNDS (C + D = E)</b>		96,348	1,703	98,050	-20,210
<b>RECONCILIATION OF FUNDS</b>					
brought forward from previous year (F)		1,103,070	1,476	1,104,547	1,124,757 (2019)
<b>carried forward to next year (E + F = G)</b>		<b>1,199,418</b>	<b>3,179</b>	<b>1,202,597</b>	<b>1,104,547</b>

	notes	Unrestricted £	Restricted £	2021 total £	2020 total £
<b>ASSETS</b>					
<b>Cash funds</b>					
	11				
Co-op Bank current account		57,238	0	57,238	6,171
Santander current account	12	660	0	660	639
Paypal account	13	1,447	0	1,447	768
Held as cash		0	135	135	135
COIF 1C deposit fund	14	103,752	3,044	106,796	183,854
		163,096	3,179	166,275	191,567
<b>Investment funds</b>					
COIF 1AA ethical fund		1,036,322	0	1,036,322	912,979
<b>Other monetary assets</b>					
None		0	0	0	0
<b>Total assets (G)</b>		<b>1,199,418</b>	<b>3,179</b>	<b>1,202,597</b>	<b>1,104,547</b>
<b>LIABILITIES</b>					
<b>Committed funds held</b>					
	11				
	14				
Joan McMichael prize fund	15	0	829	829	848
New Hope Children's Home		0	0	0	279
Hoa Binh Peace Village	16	0	250	250	250
VAVA		0	2,100	2,100	100
<b>Total liabilities (H)</b>		<b>0</b>	<b>3,179</b>	<b>3,179</b>	<b>1,476</b>
<b>Net assets (G - H)</b>		<b>1,199,418</b>	<b>0</b>	<b>1,199,418</b>	<b>1,103,070</b>

**Notes to the accounts**

- 1 These accounts have been prepared in accordance with guidelines set out by the Charity Commission.
- 2 Single payments received by cash, cheque or BACS transfer into our Co-op Bank account, and by direct transfer or debit/credit card into our PayPal account.
- 3 Regular payments received by standing order into our Co-op Bank, Santander and PayPal accounts.
- 4 From the estate of Mr Jo Bossanyi deceased
- 5 As at 31 December 2021 we had reclaimed tax on all gift-aided donations received prior to 1 December 2021; tax reclaimed is classified as unrestricted, except where we have received a substantial gift-aided restricted donation.
- 6 £740 raised from the sale of books donated by the author, John Ramsden. £50 received from Co-op Bank as compensation for a banking error.
- 7 See back page for projects. Charges incurred in transferring money overseas are classed as project expenditure.
- 8 'Bulletins' item includes all associated postage, printing and stationery costs.
- 9 Cost of gift to independent examiner; financial report (year ending 31 December 2020) examined free of charge.
- 10 Relates to refreshments at the AGM.
- 11 The charity owns no property, has no employees, no borrowings and no debts.
- 12 The Santander account remains open (monthly charge 30 pence) solely to receive a £2 monthly standing order from an unknown donor.
- 13 The Paypal account mainly receives donations made through our website plus seven monthly standing orders.
- 14 All restricted funds are committed to the project or purpose specified by the donors.
- 15 The Joan McMichael prize (£300) is awarded annually. Prize winners are decided locally at Ky Anh Hospital. The prize was not awarded in 2021 because of a processing error by Co-operative Bank.
- 16 Includes £135 held as cash.



Report to the trustees/  
members of

Medical & Scientific Aid for Vietnam, Laos & Cambodia

On accounts for the year  
ended

31 December 2021

Charity no  
(if any)

252906

Set out on pages

9 and 10

I report to the trustees on my examination of the accounts of the above charity ('the Trust').

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 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent  
examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention (in connection with the examination) giving me cause to believe that, in any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- 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 in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

3/5/2022

Name:

Mrs Nicola Hewlett

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

MAAT

Address:

43 West Street

Minehead

Somerset TA24 5EJ

**MEDICAL AND SCIENTIFIC AID FOR VIETNAM, LAOS AND CAMBODIA**

England & Wales - Charity number 252906

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# Accounts

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TRUSTEES' ANNUAL REPORT

and

FINANCIAL STATEMENT

For the year ended 31<sup>st</sup> December 2020

# MEDICAL AND SCIENTIFIC AID FOR VIETNAM, LAOS AND CAMBODIA

## Annual Report for the year ended 31<sup>st</sup> December 2020

The Trustees present their report for the year ended 31<sup>st</sup> December 2020.

The Charity is an unincorporated association established in June 1965 as the Medical Aid Committee for Vietnam and is registered with the Charity Commission No. 252906. The Charity's name was changed to Medical and Scientific Aid for Vietnam, Laos and Cambodia when aid was also sent to Laos and Cambodia. A new constitution based on the Charity Commission's model was formally adopted at the Annual General Meeting in July 2010. Medical and Scientific Aid for Vietnam, Laos and Cambodia, is also known by its abbreviated form of MSAVLC.

Trustees are elected on an annual basis at the Annual General Meeting of the Charity; new Trustees are inducted fully on all the charity's projects and given appropriate literature. All new Trustees are required to be prepared to take on a specific role in the running of the charity. Trustees can be co-opted onto the Committee, if necessary, to fulfil a role.

The Trustees during the year were:

Mr Peter Lidgard	Chairman
Mrs Mary Lidgard	Honorary Secretary
Mr John Firth	Honorary Treasurer
Mrs Lynn Firth	
Mrs Susmita Ghosh	

The Honorary Officers of the Charity are:

President of the Charity:	Vice-Presidents:	Medical & Scientific
Advisor:		
Dame Judi Dench DBE	Sir George Howarth MP	Dr. Stewart
Benzie		
	Lord Balfe of Dulwich	
	John Pilger	
	Honorary Legal Advisor:	
	Simon Mumford BA	

The Principal Address of the Charity is: Anchor Cottage, 3, Horsefair Street, Charlton Kings, CHELTENHAM, Gloucestershire, GL53 8JF

### **Objects of the Charity**

The objects of the charity are:-

The relief of sickness, the promotion of good health and the advance of medical research in Vietnam, Laos and Cambodia.

In furtherance of these objectives, the Charity shall have power

- a) To send medical, scientific and food aid, supplies, equipment and literature to Vietnam, Laos and Cambodia.
- a) To further, and to assist in the furtherance of, medical research provided that the useful results of such research shall be disseminated.
- b) To foster the exchange between Vietnam, Laos and Cambodia and Britain and other nations medical, scientific and technological information and personnel.

## **Organisation, Governance and Activities**

2

The control of the charity is vested in the Trustees and supporters who meet annually to elect Honorary Officers, to receive the Annual Report and Financial Statement for the previous year, and to elect the Trustees for the following year. The day-to-day management of the Charity is the responsibility of the Trustees who aim to meet three or four times per year and correspond with each other regularly via email and telephone during the year.

Detailed project proposals from our Project Directors are submitted for approval by the Trustees, and decisions regarding disbursements are taken by the Trustees at their meetings. New and existing projects are reviewed regularly, and accounts, reports and outcomes are provided. It is the aim of the Trustees to send a delegation to visit all funded projects at regular intervals, ideally every two years. During these visits receipts and invoices are checked and the outcomes and impact of projects recorded. New proposals are received, to be discussed and approved by the Trustees.

The charity has taken into account that the risk of accidents or ill health may occur during the Trustees' visits to projects, and all Trustees are advised to take appropriate measures in the form of insurance and medications.

A Safeguarding Policy is held by the charity and is reviewed every two years.

Donations are received as a result of publicity campaigns, chiefly the publication of the news Bulletin three or four times per year, and by leaflets. From time to time fund-raising activities such as suppers, sponsored events, and talks are organised. Donations sent for a specific project, or specified purpose are recorded as Restricted Income and are only used for that specified purpose. All other donations are recorded as Unrestricted Income.

Complete detailed records of Income and Expenditure are maintained by the Honorary Treasurer, and a Financial Statement is prepared at the end of each month for the approval of the Trustees.

The Honorary Treasurer's Annual Report is included within the Trustees' Report.

The Charity financially supported during the year:

- The continuation of the project Listen.Out.Loud, Kratie! Run by All Ears Cambodia, for a further year.  
The project has provided primary ear health care, health education and aural rehabilitation of disabling hearing loss in children and adults in eastern Cambodia.
- The purchase of five binocular headlights for All Ears Cambodia.  
These headlights are used for otological examination and treatment of infectious diseases and anomalies of the outer and middle ear. The headlights were employed in multiple sites, in Siem Reap, Battambang and other outreach clinics.
- The conclusion of a two-year Paraplegic and Quadriplegic Rehabilitation Project (PQR Project) run by the Disability Development Services Program (DDSP) in Cambodia, and the commencement of a new two-year project.  
This project has improved the quality of life for people with disabilities and their families, through access to health, rehabilitation, livelihood, and social inclusion.
- A Health and Wholeness Project at 'Daughters of Cambodia'.

This project helps young women and men in Cambodia escape the horrors of sex trafficking and start sustainable new lives for themselves. It provides skills and training, paired with vital health and support services needed to aid their physical, psychological, and social recovery.

- An emergency fund to 'Daughters of Cambodia' during the Covid 19 pandemic. This fund went to help buy food and provisions for twenty girls for a six-month period.
- Sponsorship of children, and gifts for children, at New Hope Children's Home, Poipet, Cambodia. This project helps the Home provide shelter and stability for orphaned and abandoned children. The children receive loving care, education, health, and welfare support.

3

- Continuation of the First Aid Project and an emergency fund to New Hope Children's Home. Masks, hand cleansers, spray and food were delivered to the poor, as well as vital first-aid services.
- Funding for the Joan McMichael Prize for staff at the British Friendship Hospital in Ky Anh, Vietnam. This small annual fund acts as an incentive to improve the care and performance of all staff at the hospital.
- Wheelchairs for The Vietnamese Association for Victims of Agent Orange (VAVA). 178 traditional wheelchairs and 62 specialised wheelchairs were distributed to thirteen provinces throughout Vietnam, to assist the victims of Agent Orange to become mobile and more self-sufficient.

Further details of the clients benefitting directly or indirectly from the charity's funding is provided in the 'Projects' section of the charity's website ([www.msavlc.org](http://www.msavlc.org)), in the quarterly Bulletins and on our Facebook page. The Trustees believe that all of the funding for the projects supported in 2020 was for the public benefit, as set out in the Charity Commission's public benefit guidance.

### **Review of Objectives, Progress and Achievements during 2020**

As well as carrying out their respective executive roles, Peter Lidgard compiled and edited the Bulletin, Mary Lidgard liaised regularly with all project directors, and managed all emails sent to the website contact address, and John Firth maintained the charity's mailing list.

Lynn Firth was responsible for the distribution of the Bulletin by post and email, each quarter, and for compliance with General Data Protection Regulations.

Susmita Ghosh managed the MSAVLC Facebook page.

Jon Dainton and ex-Trustee Deborah Dainton continued to maintain and update the smooth running of the MSAVLC website.

The Trustees held meetings four times during 2020 and were in touch regularly by telephone and email, when necessary. One of these meetings was held in person and three via Skype due to the Covid 19 pandemic.

**A meeting of the Trustees** took place in January 2020.

It was noted that the MSAVLC website had been updated by Deborah and John Dainton.

The Curry and Quiz night held last October had raised over £1,544, half of which was donated to MSAVLC funds.

New Hope Children's Home had been contacted to find out their plans for the future, and John White from Global Care is to visit in February and report back to us.

Sadly, Prof. Trinh the director of the Highland Education Development Organisation (HEDO) had died at the end of last year. Although the Trustees agreed in principle to fund further midwives' courses, it was decided to postpone them until the Trustees were able to attend under the new management.

We requested information from Daughters of Cambodia about their plans for future funding, and we had received information on this and pie charts outlining their income and expenditure, which were found to be satisfactory.

Brian Stenson, a former Trustee had been to S.E. Asia in December and visited Daughters and DDSP on our behalf. He found both projects to be run very successfully and efficiently.

The Newquay Evangelical Church Sunday School had raised funds for the children at New Hope Children's Home.

MSAVLC had now received the legacy from Joyce Woodward which would substantially boost our funds.

A proposal to extend the Listen.Out.Loud Kratie! Project had been received and it was agreed to fund it for one more year. It was also agreed to purchase some equipment for All Ears Cambodia.

It was agreed to review the MSAVLC Winding Up Policy and also the Safeguarding Policy.

It was decided to hold the next AGM in April at the Vietnamese Embassy in London.

4

**A meeting of the Trustees** took place in April 2020, by Skype, as the Covid 19 pandemic prevented meeting in person.

Unfortunately, the proposed Trustees' visit to S.E. Asia this year has been put on hold until it is safe to do so. Also, the proposed AGM which was due to be held in April had been postponed.

Our Honorary Treasurer, John Firth had sent off the money for the sponsorship of our four children at New Home Children's Home, and also the money for the Joan McMichael prize which is awarded annually at the British Friendship Hospital in Ky Anh, Vietnam,

The Organic Farm Shop in Cirencester is to sell second-hand books and intend to donate some of the profits to MSAVLC.

DDSP and Daughters of Cambodia had both sent us satisfactory reports of their work.

Good wishes for our health due to the pandemic had been received from many of our project partners.

John White, director of Global Care, visited the New Hope Children's Home in February and reported that they intend to withdraw their support at the end of the year, but that they will grant the Home money to help set up a school before they pull out. It was decided to find out more of the plans for the future of the Home before we decide what our actions will be. School reports and photographs of all our sponsored children at the Home had been received.

A proposal for an emergency relief fund to support some of the girls at Daughters of Cambodia during the Covid 19 crisis was approved.

The Vietnamese Association for Victims of Agent Orange (VAVA) sent a proposal for the provision of wheelchairs and this was approved.

The policy for the unexpected winding up of the charity was discussed and is to be amended.

The charity's Safeguarding Policy was reviewed and will be again in two years' time. Peter Lidgard was again appointed as Safeguarding Officer.

**A meeting of the Trustees** took place in July 2020, again by Skype.

Following the guidance from the Charity Commission in view of the Covid 19 pandemic, the AGM was cancelled, and it was agreed to send off the Annual Report to the Commission as soon as we can. All the present Trustees agreed to continue in their respective roles for a further year.

John White from Global Care informed us that the situation at the New Hope Children's Home is at present fairly stable, and the Home has a number of self-sufficiency projects that are working well. Global Care have agreed to continue their sponsorship scheme for a further year until December 2021 and are awarding the Home \$15,000 USD to set up a new school in November. It was agreed that we should increase our sponsorship money for the children. Trustees from MSAVLC hope to visit the Home as soon as the pandemic allows.

Thanks, from Daughters of Cambodia and VAVA, had been received for their funding, and a report was received from Daughters outlining their work during the last quarter.

We were informed that sadly Rod Prince, an ex-Trustee and long-time supporter of MSAVLC, had died.

A proposal had been received from the Disability Development Services Program (DDSP) asking to continue their PQR Project for the next two years from July 2020 to June 2022. The figure suggested seemed very high and there was a mistake found in the calculations. After several discussions with the project leader a more satisfactory proposal had been submitted, and this was approved by the Trustees. Sadly, some of DDSP'S donors had pulled out their support which was thought to be due to financial restraints caused by the Coronavirus.

Our financial situation was discussed, and our Honorary Treasurer suggested that the amount of our funds held in investments should be reduced, and this was agreed by the Trustees.

The Honorary Secretary and the Honorary Treasurer both submitted their Annual Reports for 2019 to the Trustees, and all agreed that they were acceptable and that all funding was for the public benefit.

It was agreed that the Annual Report could now be sent to the Independent Examiner, and if approved by her, it could be sent to the Charity Commission.

5

The Charity's Winding Up Policy had been duly amended and deemed satisfactory by the Trustees.

**A meeting of the Trustees** took place by Skype in October 2020.

The Trustees' Annual Report had now been sent to the Charity Commission.

Money had been sent to DDSP to continue the support for the PQR project and a receipt had been received.

VAVA had sent us an email giving details of the number of wheelchairs purchased, details of where they were distributed, receipts and photos of the recipients. All were very satisfactory.

A mid-term report detailing the progress of the Listen.Out.Loud Kratie! Project, and of where the binocular headlights had been distributed, had been received.

Daughters of Cambodia had submitted a late request for funding for a further Health and Wellness Project to run from October 2020 to September 2021. They also submitted a Narrative Report and Financial Report for the previous year. It was not possible to study these at the meeting, so the Trustees were instructed to consider both and report back to the Secretary if they were satisfied with them.

A project update had been received from Global Care, outlining the work that had been achieved at New Hope Children's' Home this summer.

The Highlands Education Development Organisation (HEDO) was discussed. Due to the continuing pandemic, it was decided that Midwives' Training Courses should be

postponed until things are totally back to normal, and when we are allowed to gather in big groups again.

All the projects that we have supported were discussed, and it was reported that some of them had not been in touch with us for a long time. It was decided, therefore, to classify them as 'past projects'. If we receive any new requests from them, they would then be considered carefully, and if accepted, they would be classed as 'new projects'. Our website is to be amended accordingly.

### **During 2020**

The Trustees were able to continue with their work during the pandemic communicating by Skype, emails, and telephone, and all of our current project leaders were kept in constant communication.

The Daughters of Cambodia request for the funding of a further Health and Wellness Project was approved by the Trustees and the funds sent.

The Bulletin was published in February, May and November, and circulated by email or post to all our supporters.

### **Future Plans and Key Objectives**

The Trustees aim to continue with their Skype meetings three or four times per year whilst the pandemic persists and correspond with each other regularly via email or telephone.

The Trustees aim to maintain regular liaison by email or telephone with all project leaders of the projects which we are currently supporting.

As soon as the pandemic allows, a delegation of the Trustees will travel to Vietnam, Laos and Cambodia to visit and evaluate the charity's current projects and visit some related organisations. Their objectives will be:

- To discuss with directors, the projects which we have funded recently, and proposals for future funding,
- To view and check any equipment which has been purchased recently using MSAVLC funds,
- To meet patients and clients who have benefitted from the aid sent by the charity,
- To check records of transactions, receipts and maintenance protocols,
- To obtain verbal or written reports and photographs, to facilitate reporting back to the Trustees, supporters and donors,
- To assess a potential project to fund in Laos.

6

However, we appreciate that this may not be possible for some time, and in the meantime as many as possible of the above objectives will be carried out remotely.

We aim to keep our Website, Facebook, and Mailing List up to date, in order to inform our donors and supporters of the charity's activities, and we aim to publish our Bulletin three or four times a year.

We will support fund-raising activities where appropriate.

### **Finances**



## Financial review of year ending 31 December 2020

**Financial position** In the absence of any significant and dramatic increase in the level of grants made to beneficiaries, the trustees have not identified any factors that would adversely affect our financial position. Total assets at the year-end stand at more than £1,104,000.

**Investments** Our investments are placed with CCLA Investment Management Ltd, leaders in the field of managing investments on behalf of charities. We rely on their expertise in both growing capital and generating income.

The trustees acknowledge the risk of a reduction in capital in the event of a market correction or 'crash', but are confident in the skills of their investment managers to mitigate such risk via active stock selection and diversification.

To further minimise stock market risk, the trustees sold £200,000 of units in CCLA's "COIF Ethical Fund" and transferred the proceeds to the "COIF Deposit Fund". This action reduced the proportion of our assets in the investment fund to 82.5%

In the event of a shortage of funds for grant-making, our investments in the COIF Ethical Fund are readily available and can be sold in whole or in part at no more than one week's notice.

**Fundraising** Our primary method of fundraising is through the publication of quarterly news bulletins. However, the amount raised in 2020 was much reduced at £17,706 (2019 £26,944; 2018 £39,463). This decline in donations (excluding legacies) is of less concern than it would have been in earlier years, because we now have such substantial funds in reserve.

However, our investment income has partially compensated for the lack of donations and accounted for 60% of our income (excluding legacies) – it was 45% in 2019; 30% in 2018.

**Restricted funds** Our restricted funds stood at £1,476 at the year-end and there were no material amounts designated or otherwise committed.

**Reserves** The overall reserves of the charity – effectively our total assets (in the absence of any non-financial assets) – are, in the opinion of the trustees, in a very strong position and guarantee the financial stability of the charity for many years to come.

**Expenditure** Our expenditure continues to fluctuate. In 2020 it was £128,385 (of which our non-project expenditure was £1,359). The figures for 2019 were £78,961 (£1,602) and for 2018 they were £102,314 (£2,256). Project spending was therefore up by 64% year-on-year, but only by 27% over two years.

The trustees made two emergency funding grants to help mitigate the impact of Covid-19 restrictions at New Hope Children's Home and at Daughters of Cambodia, totalling £12,224.

Non-project expenditure remains very low indeed at £1,359 which includes fundraising costs of £940. The trustees remain justifiably proud of the extremely low level of our charity's running costs: a mere 1% of total spending in 2020.



**Report to the trustees/  
members of**

Medical & Scientific Aid for Vietnam, Laos & Cambodia

**On accounts for the year  
ended**

31 December 2020

**Charity no  
(if any)**

252906

**Set out on pages**

9 and 10

I report to the trustees on my examination of the accounts of the above charity ("the Trust").

**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 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent  
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention (in connection with the examination) giving me cause to believe that, in any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- 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 in this report in order to enable a proper understanding of the accounts to be reached.

**Signed:**

**Date:**

4/8/2021

**Name:**

Mrs Nicola Hewlett

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

MAAT

**Address:**

43 West Street

Minehead

Somerset TA24 5EJ

## Statement of Receipts and Payments for the year ended 31 December 2020

	notes	Unrestricted £	Restricted £	2020 total £	2019 total £
<b>INCOME</b>					
<b>Donations not gift-aided</b>					
single payments	2	3,337	137	3,474	10,252
regular payments	3	2,860	0	2,860	3,975
<b>Donations gift-aided</b>					
single payments	2	4,493	50	4,543	5,828
regular payments	3	6,269	560	6,829	6,889
<b>Legacies</b>	4	7	0	7	364,744
<b>Gift aid - tax reclaimed</b>	5	2,691	140	2,831	3,254
<b>Interest received</b>		130	0	130	372
<b>Investment income</b>		31,926	0	31,926	24,266
<b>Other income</b>		0	0	0	0
<b>Total received (A)</b>		<b>51,714</b>	<b>887</b>	<b>52,601</b>	<b>419,580</b>
<b>EXPENDITURE</b>					
<b>Project expenditure</b>					
<b>Projects in Vietnam, Laos &amp; Cambodia</b>	6	116,039	10,987	127,026	77,359
<b>Non-project expenditure</b>					
<b>Bulletins</b>	7	940		940	1,214
<b>General administration</b>					
accounting costs	8	100		100	50
fundraising (excluding bulletins)		0		0	0
travel		108		108	99
publicity/PR		0		0	0
postage		23		23	35
admin		0		0	30
copying		0		0	17
bank charges	6	82		82	92
stationery		105		105	65
<b>Total spent (B)</b>		<b>117,398</b>	<b>10,987</b>	<b>128,385</b>	<b>78,961</b>
<b>NET SURPLUS / DEFICIT (A - B = C)</b>		<b>-65,684</b>	<b>-10,100</b>	<b>-75,784</b>	<b>340,619</b>
<b>ADJUSTMENTS &amp; TRANSFERS</b>					
revaluation of investments		55,574	0	55,574	110,142
written off		0	0	0	-120
<b>Total adjustments &amp; transfers (D)</b>		<b>55,574</b>	<b>0</b>	<b>55,574</b>	<b>110,022</b>
<b>NET MOVEMENT IN FUNDS (C + D = E)</b>		<b>-10,110</b>	<b>-10,100</b>	<b>-20,210</b>	<b>450,641</b>
<b>RECONCILIATION OF FUNDS</b>					
brought forward from previous year (F)		1,113,180	11,576	1,124,756	674,116 (2018)
<b>carried forward to next year (E + F)</b>		<b>1,103,070</b>	<b>1,476</b>	<b>1,104,547</b>	<b>1,124,757</b>

	notes	Unrestricted £	Restricted £	2020 total £	2019 total £
<b>ASSETS</b>	9				
<b>Cash funds</b>					
Co-op Bank current account		6,171	0	6,171	7,002
Santander current account	10	639	0	639	618
Paypal account	11	768	0	768	2,798
Held as cash		0	135	135	135
COIF 1C deposit fund	12	182,512	1,341	183,854	56,798
		190,091	1,476	191,567	67,351
<b>Investment funds</b>					
COIF 1AA ethical fund		912,979	0	912,979	1,057,406
<b>Other monetary assets</b>					
None		0.00	0	0	0
<b>Total assets</b>		<b>1,103,070</b>	<b>1,476</b>	<b>1,104,547</b>	<b>1,124,757</b>

<b>LIABILITIES</b>	9				
<b>Committed funds held</b>	12				
Joan McMichael prize fund	13	0	848	848	1,129
New Hope Children's Home		0	279	279	207
British Friendship Hospital		0	0	0	79
Hoa Binh Peace Village		0	115	115	45
VAVA Ha Tinh (Nguyen Sy Thang)		0	0	0	3,074
VAVA Hanoi		0	100	100	6,908
Cash for review visit		0	135	135	135
		0	1,476	1,476	11,577

#### Notes to the accounts

- 1 These accounts have been prepared in accordance with guidelines set out by the Charity Commission.
- 2 Single payments received by cash, cheque or BACS transfer into our Co-op Bank account, and by direct transfer or debit/credit card into our PayPal account.
- 3 Regular payments received by standing order into our Co-op Bank, Santander and PayPal accounts.
- 4 From the estate of Mr M Tomplak: an additional payment relating to the original legacy in 2018.
- 5 As at 31 December 2020 we had reclaimed tax on all gift-aided donations received prior to 1 October 2020; tax reclaimed is classified as unrestricted, except where we have received a substantial gift-aided restricted donation.
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The trustees acknowledge the risk of a reduction in capital in the event of a market correction or 'crash', but are confident in the skills of their investment managers to mitigate such risk via active stock selection and diversification.

To further minimise stock market risk, the trustees sold £200,000 of units in CCLA's "COIF Ethical Fund" and transferred the proceeds to the "COIF Deposit Fund". This action reduced the proportion of our assets in the investment fund to 82.5%

In the event of a shortage of funds for grant-making, our investments in the COIF Ethical Fund are readily available and can be sold in whole or in part at no more than one week's notice.

**Fundraising** Our primary method of fundraising is through the publication of quarterly news bulletins. However, the amount raised in 2020 was much reduced at £17,706 (2019 £26,944; 2018 £39,463). This decline in donations (excluding legacies) is of less concern than it would have been in earlier years, because we now have such substantial funds in reserve.

However, our investment income has partially compensated for the lack of donations and accounted for 60% of our income (excluding legacies) – it was 45% in 2019; 30% in 2018.

**Restricted funds** Our restricted funds stood at £1,476 at the year-end and there were no material amounts designated or otherwise committed.

**Reserves** The overall reserves of the charity – effectively our total assets (in the absence of any non-financial assets) – are, in the opinion of the trustees, in a very strong position and guarantee the financial stability of the charity for many years to come.

**Expenditure** Our expenditure continues to fluctuate. In 2020 it was £128,385 (of which our non-project expenditure was £1,359). The figures for 2019 were £78,961 (£1,602) and for 2018 they were £102,314 (£2,256). Project spending was therefore up by 64% year-on-year, but only by 27% over two years.

The trustees made two emergency funding grants to help mitigate the impact of Covid-19 restrictions at New Hope Children's Home and at Daughters of Cambodia, totalling £12,224.

Non-project expenditure remains very low indeed at £1,359 which includes fundraising costs of £940. The trustees remain justifiably proud of the extremely low level of our charity's running costs: a mere 1% of total spending in 2020.



<b>Report to the trustees/ members of</b>	Medical & Scientific Aid for Vietnam, Laos & Cambodia		
<b>On accounts for the year ended</b>	31 December 2020	<b>Charity no (if any)</b>	252906
	<b>Set out on pages</b> 9 and 10		

I report to the trustees on my examination of the accounts of the above charity ("the Trust").

**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").

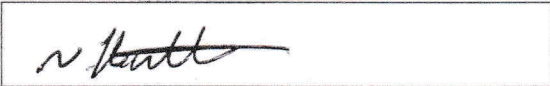
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent  
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention (in connection with the examination) giving me cause to believe that, in any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- 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 in this report in order to enable a proper understanding of the accounts to be reached.

**Signed:**  **Date:** 4/8/2021

**Name:** Mrs Nicola Hewlett

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

MAAT

**Address:** 43 West Street  
Minehead  
Somerset TA24 5EJ

## Statement of Receipts and Payments for the year ended 31 December 2020

9

	notes	Unrestricted £	Restricted £	2020 total £	2019 total £
<b>INCOME</b>					
<b>Donations not gift-aided</b>					
single payments	2	3,337	137	3,474	10,252
regular payments	3	2,860	0	2,860	3,975
<b>Donations gift-aided</b>					
single payments	2	4,493	50	4,543	5,828
regular payments	3	6,269	560	6,829	6,889
<b>Legacies</b>	4	7	0	7	364,744
<b>Gift aid - tax reclaimed</b>	5	2,691	140	2,831	3,254
<b>Interest received</b>		130	0	130	372
<b>Investment income</b>		31,926	0	31,926	24,266
<b>Other income</b>		0	0	0	0
<b>Total received (A)</b>		<b>51,714</b>	<b>887</b>	<b>52,601</b>	<b>419,580</b>
<b>EXPENDITURE</b>					
<b>Project expenditure</b>					
<b>Projects in Vietnam, Laos &amp; Cambodia</b>	6	116,039	10,987	127,026	77,359
<b>Non-project expenditure</b>					
<b>Bulletins</b>	7	940		940	1,214
<b>General administration</b>					
accounting costs	8	100		100	50
fundraising (excluding bulletins)		0		0	0
travel		108		108	99
publicity/PR		0		0	0
postage		23		23	35
admin		0		0	30
copying		0		0	17
bank charges	6	82		82	92
stationery		105		105	65
<b>Total spent (B)</b>		<b>117,398</b>	<b>10,987</b>	<b>128,385</b>	<b>78,961</b>
<b>NET SURPLUS / DEFICIT (A - B = C)</b>		<b>-65,684</b>	<b>-10,100</b>	<b>-75,784</b>	<b>340,619</b>
<b>ADJUSTMENTS &amp; TRANSFERS</b>					
revaluation of investments		55,574	0	55,574	110,142
written off		0	0	0	-120
<b>Total adjustments &amp; transfers (D)</b>		<b>55,574</b>	<b>0</b>	<b>55,574</b>	<b>110,022</b>
<b>NET MOVEMENT IN FUNDS (C + D = E)</b>		<b>-10,110</b>	<b>-10,100</b>	<b>-20,210</b>	<b>450,641</b>
<b>RECONCILIATION OF FUNDS</b>					
brought forward from previous year (F)		1,113,180	11,576	1,124,756	674,116 (2018)
<b>carried forward to next year (E + F)</b>		<b>1,103,070</b>	<b>1,476</b>	<b>1,104,547</b>	<b>1,124,757</b>

	notes	Unrestricted £	Restricted £	2020 total £	2019 total £
<b>ASSETS</b>	9				
<b>Cash funds</b>					
Co-op Bank current account		6,171	0	6,171	7,002
Santander current account	10	639	0	639	618
Paypal account	11	768	0	768	2,798
Held as cash		0	135	135	135
COIF 1C deposit fund	12	182,512	1,341	183,854	56,798
		190,091	1,476	191,567	67,351
<b>Investment funds</b>					
COIF 1AA ethical fund		912,979	0	912,979	1,057,406
<b>Other monetary assets</b>					
None		0.00	0	0	0
<b>Total assets</b>		<b>1,103,070</b>	<b>1,476</b>	<b>1,104,547</b>	<b>1,124,757</b>

<b>LIABILITIES</b>	9				
<b>Committed funds held</b>	12				
Joan McMichael prize fund	13	0	848	848	1,129
New Hope Children's Home		0	279	279	207
British Friendship Hospital		0	0	0	79
Hoa Binh Peace Village		0	115	115	45
VAVA Ha Tinh (Nguyen Sy Thang)		0	0	0	3,074
VAVA Hanoi		0	100	100	6,908
Cash for review visit		0	135	135	135
		0	1,476	1,476	11,577

#### Notes to the accounts

- 1 These accounts have been prepared in accordance with guidelines set out by the Charity Commission.
- 2 Single payments received by cash, cheque or BACS transfer into our Co-op Bank account, and by direct transfer or debit/credit card into our PayPal account.
- 3 Regular payments received by standing order into our Co-op Bank, Santander and PayPal accounts.
- 4 From the estate of Mr M Tomplak: an additional payment relating to the original legacy in 2018.
- 5 As at 31 December 2020 we had reclaimed tax on all gift-aided donations received prior to 1 October 2020; tax reclaimed is classified as unrestricted, except where we have received a substantial gift-aided restricted donation.
- 6 See back page for projects. Charges incurred in transferring money overseas are classed as project expenditure.
- 7 'Bulletins' item includes all associated postage, printing and stationery costs.
- 8 Includes cost of gift to independent examiner; financial report (year ending 31 December 2019) examined free of charge.
- 9 The charity owns no property, has no employees, no borrowings and no debts.
- 10 The Santander account remains open (monthly charge 25 pence) solely to receive a £2 monthly standing order.
- 11 The Paypal account receives individual donations (mainly through our website) and seven regular monthly payments.
- 12 All restricted funds are committed to the project or purpose specified by the donors.
- 13 The Joan McMichael prize (£300) is awarded annually. Prize winners are decided locally at Ky Anh Hospital.