

**TRUSTEES' ANNUAL REPORT**

and

**FINANCIAL STATEMENT**

**For the year ended 31<sup>st</sup> December 2023**



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

### Annual Report for the year ended 31<sup>st</sup> December 2023

The Trustees present their report for the year ended 31<sup>st</sup> December 2023.

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  
Mrs Mary Lidgard  
Mr John Firth  
Mrs Lynn Firth  
Mrs Susmita Ghosh  
Ms Jenny Gold

Chairman  
Honorary Secretary  
Honorary Treasurer

The Honorary Officers of the Charity are:

President of the Charity:  
Dame Judi Dench DBE

Vice-Presidents:  
Sir George Howarth MP  
Lord Balfe of Dulwich  
John Pilger (Deceased 30/12/2023)

Medical & Scientific Advisor:  
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 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 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:

- 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

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	notes	Unrestricted £	Restricted £	2023 total £	2022 total £
<b>INCOME</b>					
Donations not gift-aided					
single payments	2	10,427	0	10,427	16,358
regular payments	3	2,798	0	2,798	3,010
Donations gift-aided					
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
Total received (A)		57,993	0	57,993	90,973

**EXPENDITURE**

Project expenditure					
Projects in Vietnam, Laos & Cambodia	5	100,997	1,243	102,240	138,170
Project assessment visit	6	2,235		2,235	7,560
Non-project expenditure					
Bulletins	7	1,030		1,030	1,076
General administration					
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
Total spent (B)		104,790	1,243	106,033	147,487

**NET SURPLUS / DEFICIT (A - B = C)** -46,796 -1,243 -48,040 -56,514

**ADJUSTMENTS & TRANSFERS**

revaluation of investments	10	81,997	0	81,997	-128,682
Total adjustments & transfers (D)		81,997	0	81,997	-128,682

**NET MOVEMENT IN FUNDS (C + D = E)** 35,200 -1,243 33,957 -185,196

**RECONCILIATION OF FUNDS**

brought forward from previous year (F)		1,015,816	1,585	1,017,401	1,202,597 (2021)
carried forward to next year (E + F)		1,051,016	342	1,051,358	1,017,401



	notes	Unrestricted	Restricted	2023 total	2022 total
		£	£	£	£
<b>ASSETS</b>	11				
<b>Cash funds</b>					
Co-op Bank current account		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>	11				
<b>Committed funds held</b>	14				
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
			£	<u>104,475.15</u>





**CHARITY COMMISSION  
FOR ENGLAND AND WALES**

**Independent examiner's  
report on the accounts**

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

**On accounts for the year ended**

31 December 2023	<b>Charity number</b>	252906
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**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