

Vision International Afghanistan Report and Accounts

year ended 31 January 2012

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VISION INTERNATIONAL (AFGHANISTAN)

FOR THE YEAR ENDED 31 JANUARY 2012

COMPANY INFORMATION

Directors/Trustees	A Arian L Cowell H Harper (dec'd October 2011) N Brons-Harper
Company Secretary	N Brons-Harper
Governing Document	Memorandum and Articles of Association 6 January 2005
Company Registration Number	5325175
Charity Registration Number	1120221
Registered Office	Ebenezer Cottage Eridge Green Tunbridge Wells Kent, TN3 9JU
Independent Examiner	Stephen Mathews FCA Stewardship P O Box 99 Loughton Essex IG10 3QJ
Bankers	Barclays Bank plc Tunbridge Wells

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VISION INTERNATIONAL (AFGHANISTAN)

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31ST JANUARY 2012

The Directors have pleasure in submitting the Report and Accounts for the year

Objects of the charity

The Trust seeks to demonstrate practical relief in action by providing humanitarian aid, relieving sickness and financial hardship in Afghanistan and related areas

Government

The policy and operating decisions of the charity rest with the Directors who meet regularly to monitor the activities of the Company

Review of Activities

The Charity has continued to provide medical help for disadvantaged people in Afghanistan supported by generous grants from concerned individuals and organizations

Over the past year the new Noor Eye Clinic has been completed and is open for day case surgery. It is staffed by local doctors and nurses many have been trained by the late Mr Harper. It provides cataract surgery and many other treatments that haven't been accessible for those unable to pay.

Work on the school in the Hazara Township is progressing. The foundations and that first floor have been completed. Work is steadily progressing as funding from private donations come in. In July 2011 Mr and Mrs Harper and Naomi Brons-Harper visited the work in Kabul. At that time Mr Harper's health was failing due to progressive bowel cancer and he realized that it was time to set up a local Trust to protect the interests of the school. This was set up in this visit with local teachers involved in the school and for the sole beneficiary of the people of Hope Green Township

Mr Harper sadly passed away in October 2011 and before he died there was another Charity set up to take on the work of the school called Lapis Lazuli Schools. The Medical side of the Charity has been handed to People International who have similar aims to Vision International Afghanistan.

Initiatives

■
The Board of Directors have established a policy whereby free reserves held by the charity should be maintained at a minimal amount due to the charity not having fixed commitments to expenditure

Risk Statement

The Directors have reviewed the risks to which a small charity operating with no employees operating overseas is exposed. Appropriate procedures are in place to identify, monitor and review these risks on a regular basis

Naomi Brons Harper 28/5/2012
N BRONS-HARPER CHARITY NO. 1120221
COMPANY NO. 5325175

Directors' Responsibilities

Charity law requires us as Directors to prepare financial statements for each accounting year which give a true and fair view of the state of the company and of its income and expenditure for the year

- 1 Select suitable accounting policies and apply them consistently
- 2 Make judgements and estimates that are reasonable and prudent
- 3 State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts
4. Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable us to ensure that the financial statements comply with the Companies Act 2006

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities

Approval

This report was approved by the Directors on 28/5/2012 and signed on their behalf by



N Brons-Harper

**INDEPENDENT EXAMINER'S REPORT
TO THE DIRECTORS OF**

VISION INTERNATIONAL (AFGHANISTAN)

I have examined the accounts for the year ended 31st January 2012 on pages 5 to 8 following which have been prepared on the basis of the accounting policies set out on page 7

Respective Responsibilities of Directors/Trustees and Examiner

The directors/trustees of the company are responsible for the preparation of accounts, they consider that the audit requirements under section 144 of the Charities Act 2011 do not apply but that an independent examination is needed. I have been appointed to conduct an Independent Examination required by section 145 of the Charities Act 2011 and to report in accordance with the regulations made under section 145 of that Act. It is my responsibility to examine the accounts, without performing an audit, and to report to the trustees

Having satisfied myself that the company is not subject to audit under company law and is eligible for independent examination, it is my responsibility to

- (1) examine the accounts under section 145 of the Charities Act 2011,
- (2) follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011,
- (3) state whether particular matters have come to my attention

Basis of Examiner's Statement

This report is in respect of an examination carried out under section 145 of the Charities Act 2011, and in accordance with the general directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity, and a comparison of the accounts presented with those records. It also includes a review of the accounts and making such enquiries as are necessary for the purpose of this report. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters

Examiner's Statement

Based on my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect, accounting records have not been kept in accordance with section 386 of the Companies Act 2006, or that the accounts presented do not accord with those records, or comply with the accounting requirements of section 396 of the Companies Act 2006. No matter has come to my notice in connection with my examination to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts


Stephen Mathews FCA

For and on behalf of
Stewardship
PO Box 99
Loughton
Essex IG10 3QJ

13 June 2012

VISION INTERNATIONAL (AFGHANISTAN)

Statement of Financial Activities FOR THE YEAR ENDED 31 JANUARY 2012

Summary Income and Expenditure Account

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2012 £	Total Funds 2011 £
INCOMING RESOURCES					
<i>Incoming resources from generated funds</i>					
Voluntary income	2	5,051	94,228	99,278	47,773
Investment income		-	-	-	-
Total Incoming Resources		5,051	94,228	99,278	47,773
RESOURCES EXPENDED					
Charitable activities	3	7,284	95,418	102,702	42,905
Governance costs	4	912	-	912	671
Total Resources Expended		8,196	95,418	103,614	43,576
Net Movement in Funds		(3,145)	(1,191)	(4,336)	4,197
Transfers between funds	12	1,952	(1,952)	-	-
Fund balances at 1 February 2011		1,193	3,143	4,336	139
Fund balances at 31 January 2012		-	-	-	4,336

Movements on reserves and all recognised gains and losses are shown above

The notes on page 7-8 form part of these accounts

VISION INTERNATIONAL (AFGHANISTAN)

Balance Sheet as at 31 January 2012

	Note	Unrestricted Funds £	Restricted Funds £	2012 £	2011 £
CURRENT ASSETS					
Cash at bank	10	900	-	900	5,056
		900	-	900	5,056
CURRENT LIABILITIES					
Liabilities falling due within one year	11	900		900	720
Net Current Assets		-	-	-	4,336
NET ASSETS		-	-	-	4,336
FUND BALANCES					
Unrestricted funds	12				
General Funds		-		-	1,193
Restricted Funds	12				
		-	-	-	3,143
		-	-	-	4,336

For the year ended 31 January 2012, the company was entitled to the exemption from audit under Section 477 of the Companies Act 2006 relating to small companies

Responsibilities of directors/trustees

- a The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with Section 476 of the Companies Act - however, in accordance with Section 145 of the Charities Act 2011 the accounts have been examined by an independent examiner whose report forms part of this document
- b The directors/trustees acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime

Approved by the Directors and signed on their behalf on the 28/5 2012 by



N Brons-Harper
Company number 5325175

Charity number 1120221

The notes on page 7-8 form part of these accounts

VISION INTERNATIONAL (AFGHANISTAN)

Notes to the Accounts FOR THE YEAR ENDED 31 JANUARY 2012

1 Accounting Policies

The accounts have been prepared under the historic cost convention, in accordance with applicable accounting standards and follow the Statement of Recommended Practice Accounting by Charities 2005. The following are the accounting policies which have been applied in dealing with material items -

a) Donated and grant income

Donated income and grants receivable are taken into account when received by the charity. Income received in circumstances where a claim for repayment of tax has been or will be made to HM Revenue & Customs is grossed up for the tax recoverable. Any amount of tax reclaimed HM Revenue & Customs but not yet received is shown within the charity's debtors.

b) Other income and expenditure

Investment income is taken into account when receivable and expenditure, including irrecoverable VAT, when incurred by the charity, regardless of when payment is made. Grants payable are taken into account at the earlier of when they are paid or become constructive obligations.

c) Funds

Unrestricted funds are donations and other income received or generated for the objects of the charity without specified purpose and are available for purposes as directed by the trustees. Restricted funds are amounts received where the donor has specified the purpose for which it should be used.

d) Fixed assets and depreciation

Fixed assets acquired for use by the company are capitalised and depreciated over their estimated useful life unless they cost less than £1,000 when they are written off on purchase. None had been acquired.

f) Taxation

The company is a registered charity and is exempt from taxation under the Income & Corporation Taxes Act.

g) Cashflow statement

The company has taken advantage of the exemption provided by the Financial Reporting Standard 1 and has not prepared a Cash Flow Statement for the year.

2 Voluntary income

	Unrestricted Funds	Restricted Funds	Total 2012	Total 2011
	£	£	£	£
Specific grants	-	66,446	66,446	35,171
General donations	5,051	27,782	32,833	12,602
	<u>5,051</u>	<u>94,228</u>	<u>99,278</u>	<u>47,773</u>

3 Charitable activities

	Unrestricted Funds	Restricted Funds	Total 2012	Total 2011
	£	£	£	£
a Direct Charitable Costs				
Grants payable	-	95,178	95,178	41,891
Other costs	6,336	240	6,576	943
	<u>6,336</u>	<u>95,418</u>	<u>101,754</u>	<u>42,834</u>
b Support & Administration				
Administrative costs	948	-	948	72
	<u>948</u>	<u>-</u>	<u>948</u>	<u>72</u>
Combined charitable activity cost	<u>7,284</u>	<u>95,418</u>	<u>102,702</u>	<u>42,906</u>
c Grants				
	Institutions	Individuals	2012	2011
	£	£	£	£
Schools & refugee support	70,929	-	70,929	13,381
Medical clinics	20,382	-	20,382	28,510
Successor charity	3,868	-	3,868	-
	<u>95,178</u>	<u>-</u>	<u>95,178</u>	<u>41,891</u>

The grant to the successor charity was to Lapis Lazuli Schools (see note 10).

The other grants made were to "Vision International (Afghanistan)" an Afghan NGO based in Kabul which is a connected party to the UK charity having Dr and Mrs Harper as directors, who are also directors of the UK charity.

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Notes to the Accounts FOR THE YEAR ENDED 31 JANUARY 2012

4 Governance costs

	Unrestricted Funds	Restricted Funds	Total 2012	Total 2011
	£	£	£	£
Accounts preparation	912	-	912	671
	<u>912</u>	<u>-</u>	<u>912</u>	<u>671</u>

5 Staff & Trustees

The charity has no full time equivalent employed staff. Its activities are generally carried out by volunteers.

No remuneration was paid to any trustee during the year nor to any person connected to them.

10 Cash at Bank and in Hand

	2012 £	2011 £
Bank operating accounts	900	5,056
	<u>900</u>	<u>5,056</u>

As a result of the winding down of operations of the charity the UK bank accounts were transferred into the effective beneficial ownership of Lapis Lazuli Schools, registered charity no 1143632 which is taken on part of the work of Vision International with effect from 30 November 2011. Transactions after this date have been received by the company as agent for Lapis Lazuli Schools and not formed part of these accounts. The amounts received and expended to 31 January 2012 have been £6,500 and £9,670 respectively.

As a consequence, at the year end the bank accounts owned by the charitable company are beneficially for Lapis Lazuli Schools and not reflected in these accounts except to the extent held to settle the liabilities of Vision International (Afghanistan).

11 Creditors liabilities falling due within one year

Accruals	900	720
	<u>900</u>	<u>720</u>

12 Funds

The restricted funds represent amounts received for specific purposes and the movements in the year are as follows:

	Opening balance	Incoming resources	Outgoing resources	Transfers in the year	Closing balance
	£	£	£	£	£
Training and Transport	240	-	(240)	-	-
Schools & refugee support	-	13,282	(13,282)	-	-
New Zealand Grant	-	66,446	(64,493)	(1,952)	-
Clinics support	2,903	14,500	(17,403)	-	-
	<u>3,143</u>	<u>94,228</u>	<u>(95,418)</u>	<u>(1,952)</u>	<u>-</u>

13 Members

Each member of the company commits to contribute if the charity is wound up an amount of £10.