



CHILD RESCUE NEPAL



Trustees' Report and Financial Statements for the year ended 31 July 2025

REGISTERED CHARITY NUMBER: 1078187

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CHILD RESCUE NEPAL

CHARITY INFORMATION

TRUSTEE

Child Rescue Nepal Limited

CHIEF EXECUTIVE

Joanna Bega

CHARITY NUMBER

1078187

CHARITY OFFICE

Beulah Family Church
Beulah Crescent
Croydon CR7 8JL

WEBSITE

www.childrescuenepal.org

BANKERS

CAF Bank
25 Kings Hill Avenue
West Malling
Kent ME19 4JQ

INDEPENDENT EXAMINER

Ross Stokes FCA
The Accounting Collective LLP
Studio 8, 229 Shoreditch High Street
London E1 6PJ

ACCOUNTANTS

Charity Accounting Services Limited
SPACES
6 Sutton Plaza, Sutton
London SM1 4FS

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Report of The Trustees for the year ended 31 July 2025

The Directors of the Corporate Trustee are pleased to present their report together with the financial statements of the charity for the year ended 31 July 2025. Legal and administrative information set out on page 1 forms part of this report. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011, the Charities Statement of Recommended Practice (second edition) and the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102).

ORGANISATIONAL STRUCTURE, GOVERNANCE AND MANAGEMENT

Child Rescue Nepal (CRN) is a UK charity constituted by a Declaration of Trust on 27 September 1999, with charity registration number 1078187. The Trust is governed by a corporate body, Child Rescue Nepal Limited, which was incorporated on 8 June 2012.

The following served as Directors of Child Rescue Nepal Limited throughout this financial year:

Mr D. Westgate (Chair)
Mr. J. Pow (Treasurer)
Mr P. Banwell
Mrs S. Cutts (nee Budhathoki) - resigned July 2025
Mr A. Devichand
Miss J. Lee
Mr D. Nicholls
Ms L. O'Doherty

Although the individuals named above are Directors of the Corporate Trustee, they are referred to as Trustees in this report. New Trustees are recruited through open recruitment as well as through personal contacts of the Trustees and other supporters of the Trust. It is intended that the Trustees bring a range of skills to the charity and provide guidance on issues including child protection, finance, fundraising and human resource management. These skills are reviewed annually. All new Trustees receive a thorough induction which is supplemented with support materials. Trustees are encouraged to visit the charity's projects in Nepal, when possible, with at least one Trustee making a visit each year.

The Trustees have met every two months during the year – alternating between remote and in person. Decisions are taken by majority vote, with the Chairman holding a casting vote; in practice, decisions are unanimous.

CRN'S offices are in Croydon, from where the charity is administered and fundraising activities are coordinated. For the entirety of this accounting period the Chief Executive of the charity, Joanna Bega, worked full time, supported by a part-time Fundraiser and a part-time Administrator.

CRN works in Nepal through its operational office, the iNGO, CRN (Nepal branch), which exists under a renewable five-year agreement with the Government of Nepal.

Our Country Director, Bhaskar Karki, conducts the operational activities of the Trust and manages staff in our Nepal office. Bhaskar is in regular contact with the CEO in the UK by email and weekly calls. Normally, the CEO visits Nepal twice a year to support staff, visit the charity's operations and report to the Trustees.

Child Rescue Nepal (Nepal branch) works through autonomous local NGO partners to deliver our programmes on the ground. Our largest implementing partner is the Esther Benjamin Memorial Foundation (EBMF), which carries out the majority of our programme work including residential care, reintegration and rehabilitation services. EBMF operates from Kathmandu and has a branch office in Hetauda, Makwanpur District – a key area for anti-trafficking work due to high levels of child trafficking in the region.

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We work in partnership with three specialist organisations for rescue operations: EBMF, Shakti Samuha (since March 2018) and Chora Chori (since November 2021). Shakti Samuha runs a safe house for rescued girls, whilst Chora Chori focuses on rescuing children from India.

Our comprehensive school improvement programmes in government schools are delivered through EBMF, but we have recently expanded our reach by adding two new delivery partners: Friendship Nepal (Bara and Sunsari districts) and Partnership Nepal (Sindhupalchok district), allowing us to extend our prevention work to new communities.

CRN continues to provide support to the Miteree Foundation, a small NGO also based in Kathmandu, Nepal.

OBJECTIVES AND ACTIVITIES

CRN's objectives as set out in the Declaration of Trust are to provide relief to children and young people directly or indirectly anywhere in the world who are in conditions of need, hardship or distress (beneficiaries) in such a way as the Trustees think fit. For the time being this objective is interpreted as being children who are Nepali.

The main activities undertaken in relation to those purposes

Our work in Nepal is delivered through five partner organisations – the Esther Benjamin Memorial Foundation (EBMF), Shakti Samuha (SS), Chora Chori (CC), Friendship Nepal (FN) and Partnership Nepal (PN). Working through our partners, we have the following aims: -

1. Conduct rescue operations where vulnerable children are identified as having been trafficked and engaged as child labourers, and temporarily house these children in one of two safe houses while we trace their families.
2. Reintegrate children with their family, and provide their families with a comprehensive, long-term package of post-integration support.
3. Provide longer term care to children who cannot safely return to their homes.
4. Support older rescued children through a transition programme to become independent adults through education, vocational training and tailored outreach support.
5. Conduct research, give victims of child trafficking a voice, share learning and collaborate with like-minded organisations to undertake evidence-based advocacy and government capacity building on child trafficking and child labour issues.
6. Keep vulnerable children safe in schools through funding the improvement of basic facilities and giving other educational support to prevent at-risk children dropping out.
7. Raise awareness of child trafficking, child labour and child slavery among at-risk rural communities.

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ACHIEVEMENTS AND PERFORMANCE

1. Rescuing children from trafficking and child labour

Since July 2016, our Safe House in Kathmandu has been a place of refuge for newly rescued boys. Here they stay for approximately six months, receiving medical attention, nutritious food, warm clothes and education whilst we trace their families. We then develop and deliver a tailored support package for each family. Children who cannot return home safely and who are at high risk of being re-trafficked are given longer-term places in our small family-style homes.

In March 2018, we established our second Safe House, Marigold House, run by our local partner Shakti Samuha. This is exclusively for girls rescued from sexual exploitation. In addition to specialised emotional support, girls at Marigold House learn practical skills such as self-defence and textile weaving. Where possible, they are encouraged to restart their education.

A milestone moment

In September 2024, we rescued our 1,000th child from a dangerous workplace. A 13-year-old boy was found working long hours in hazardous conditions at a bus garage – work legally restricted to adults over 18. Under Nepali law, it is illegal to employ anyone under 14 in any job.

This year's rescues

As of July 2025, we have rescued 1,078 children from trafficking, child labour and exploitation since our work began in 1999. This year alone, 82 children (61 boys and 21 girls) were rescued from dangerous and abusive situations – almost double last year's figure – thanks to our rescue partners EBMF, SS and CCN.

Our teams carry out covert observations before each rescue. A multi-agency meeting is then called and, once a rescue is authorised, it is carried out in the presence of local police, social workers and government officials.

August 2024: 19 children (14 boys and five girls) rescued from work as bus conductors, carpet weavers, shoemakers and domestic helpers. EBMF rescued one boy from public transportation, six boys and two girls from carpet factories and seven boys from a shoe factory – all reintegrated with their families. Three girls were rescued from domestic labour (one joint rescue with SS) and transferred to Marigold House.

September 2024: Ten children (eight boys and two girls) rescued – eight boys and one girl by CCN from roadside tea houses on the Kathmandu–Hetauda road, and one girl by SS from an abusive situation. All ten were successfully reintegrated with their families.

November 2024: EBMF rescued one boy from a local roadside eatery; he is currently in EBMF's care home.

December 2024: SS rescued one girl from domestic labour and reintegrated her with her family.

January 2025: We rescued four children (three boys and one girl). CCN rescued two boys from India and reintegrated them with their families. SS also rescued a pregnant minor girl from a local hotel; she gave birth to a baby boy on 14 February 2025.

February 2025: SS rescued one girl from domestic labour (at risk of sexual exploitation) and provided shelter at Marigold House.

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Report of The Trustees for the year ended 31 July 2025

March 2025: SS rescued two girls from a local restaurant and spa centre. One girl is receiving shelter at Marigold House whilst the other was reintegrated with her family.

April 2025: EBMF and CCN jointly rescued 12 boys and one girl from a garage, sweet shops and local shops in Godavari, transferring them to EBMF for reintegration. CCN rescued another 17 boys from child labour in Birgunj and reintegrated them with their families.

May 2025: EBMF rescued two boys from a dye factory and a metal factory; one was reintegrated whilst the other remains in the transit home receiving non-formal education. SS rescued three girls from tea shops and spa centres who are receiving support at Marigold House.

June 2025: SS rescued one girl from a spa centre and reintegrated her with her family. CCN rescued one boy from child labour and temporarily sheltered him in a local organisation in Birgunj.

July 2025: CCN rescued six children (three boys and three girls) from Nepal and India. Two girls and one boy are currently receiving temporary shelter with CCN, one girl has been reintegrated with her family and two boys were transferred to EBMF's transit home. SS rescued one girl from child labour and provided shelter at Marigold House.

Dilip's story

Dilip is just 14 years old. He grew up in a remote village in Makwanpur, the youngest of six children. Life at home was never easy. His parents had a difficult relationship and his father, an alcoholic, often turned violent. Dilip remembers his mother suffering for years before she finally left, looking for peace and safety.

After his mother left, Dilip had no support at home. His elder brothers and sisters had already gone to work in carpet factories. Like them, he dropped out of school at just 13. There simply wasn't enough money and no one at home encouraged him to keep studying.

In search of a better life, Dilip came to Kathmandu and started living with one of his sisters who worked in a carpet factory. Their rented room was very small and shared with two other people. As it was difficult for his sister to support him on her income, Dilip eventually started working at a wool dyeing factory to earn money.

Every day, he worked for 12 hours, from 7am to 7pm. The work was hard and tiring. The factory was hot, noisy and predominantly staffed by older workers. After work, Dilip still had to cook for his housemates. "I had to work very hard and I got tired. My body ached in the evening and it was difficult to sleep," he says.

In May 2025, we received a tip-off and, after coordinating with the authorities, we rescued Dilip. At the transit home, he was given clean clothes, warm meals, medical care and, most importantly, a safe place to rest. "The food here is good and the staff are very kind. I like playing games, watching TV and talking with other children," he said with a small smile.

Dilip slowly began to enjoy being a child again. He joined the other children on outings to the zoo and cinema. One of his favourite memories was trying roller skates for the first time. "Skating was a new experience for me – it was so much fun!"

Dilip will remain in our care until we find a safe and suitable option for his reintegration. We've been in touch with his sister, who is relieved and very grateful to know that her younger brother is now safe and well looked after.

2. Reintegrating children with their families

Out of the 82 children rescued this year, 56 boys and eight girls were successfully reintegrated with their families. One boy was referred to other organisations for temporary shelter. Three children are in

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EBMF care homes, one girl was transferred to a halfway home, three children are in a CCN temporary care home and ten girls are at Marigold House.

Reintegrating girls is challenging due to the social stigma associated with working in the sex industry. However, we are in touch with their families and hope that, in some cases, reintegration may still be possible. If not, we will continue supporting the girls into adulthood and independence.

We believe that the best place for children is with their families, which is why we continue to trace families and pave the way for children to return home safely, even if they have been in our care for many years.

Long-term family support

We continue to offer monthly financial support to 34 children who are back home and living with their families, and provide education support to 22 children. We also supported 17 siblings of reintegrated children by providing school uniforms, stationery and clothes.

Additionally, we have helped families establish sustainable livelihoods. With our support, two families have started goat rearing, one family has received a buffalo and one family runs an eatery shop.

3. Providing longer-term care for children who cannot safely return home

Since our founding in 1999, as of July 2025, we have rescued 1,078 children, with the majority successfully returned to their families. A small number of children who cannot currently go home – due to child protection issues or difficulties in tracing their families – live in small, family-style homes in Kathmandu. During their stay with us, meaningful and regular family contact is fully encouraged and supported.

We currently operate a long-term care home for boys with a ten-bed capacity. We regard institutional care as the last resort and have developed a thorough process to reunite children with their families where possible. Over the year, we supported ten children in our long-term care home.

We also run Jasmine House, with four bed spaces, to provide accommodation to girls who need longer-term care services.

We have three halfway houses – one for boys and two for girls – each with a six-bed capacity. Over the course of the year, we supported 16 young people in our halfway homes. We ensure that every child receives an education and we continue to support them as they turn 16, offering vocational training or further education to enable them to achieve a fully independent adulthood.

4. Supporting young people to become independent adults

Through our Youth Transition Programme, we are helping rescued young people achieve independence through further education or vocational skills training. We pay their enrolment fees and support them with a basic grant. For young people living outside their family – either in a government-run training centre or independent accommodation – we pay for their accommodation, food and medical expenses. We also support young people in finding safe accommodation and visit them regularly to provide ongoing support throughout the duration of their course.

We are currently supporting 28 young people in higher education and six in vocational training. In the past year, 22 young people graduated from the programme. Of these graduates, ten have secured full-time paid employment, four have continued their studies in higher education and eight are currently

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seeking employment.

Our halfway homes (opened October 2020 for boys, June 2022 for girls in Kathmandu and November 2023 for girls in Hetauda) continue to be vital additions to our provision. They bridge the gap between living in a care home and moving into fully independent housing. These rented apartments can accommodate up to six young people at any time. Over the course of the year, we have directly supported 16 young people in our halfway houses.

Life skills training

We provided three days of residential life skills training to 29 young people, covering topics such as self-awareness, interpersonal skills, working with others, critical thinking and reasoning abilities, problem-solving skills, self-defence skills and social responsibility.

Running towards independence

One of our young people, Asma BK, participated in the TCS London Marathon in April 2025. Asma completed the marathon in 3 hours and 27 minutes, placing her in the top 15% of runners.

Economic empowerment

As part of our economic support, we provided two ex-beneficiaries with seed money to start their own small businesses. One beneficiary has started goat farming and another has opened a motorbike repair shop, utilising the skills they acquired through vocational training to become self-employed and independent.

Nancy's story

Nancy's journey hasn't been easy. Her father left the family, leaving her mother to support Nancy and her younger brother by running a small tea shop. The income was barely enough.

But now Nancy, 20, from rural Makwanpur, is thriving thanks to one of our educational scholarships that enabled her to complete her A-levels. Last year, she stayed at one of our girls' halfway homes whilst training as a barista and waitress. She now works full-time in a restaurant in Chitwan. Nancy is proud to be able to support her family back home.

Now employed and self-sufficient, Nancy is making a real difference for her family. She is grateful for the support she received from Child Rescue Nepal, acknowledging the pivotal role we played in her success.

"Thank you so much for giving me the foundation for my future. Being a single mother, my mother couldn't send me to school if you were not there and I would have been trafficked to India. Because of you, I can live an independent life now and support my family. You will always have a special place in my heart."

5. Advocacy, collaboration and giving children a voice

Our leading partner, EBMF, is active in two networking groups. The first is a Makwanpur-based group that fights human trafficking. This organisation routinely organises coordination meetings and exchanges information about issues related to human trafficking. As a network member, we participated in several anti-trafficking campaigns, including seminars and demonstrations. The programmes we participated in included World Day Against Trafficking in Persons, 16 Days of Activism Against Gender-Based Violence and other initiatives on child labour issues.

We are now also a member of Children as Zone of Peace (CZOP), which focuses on protecting children from all forms of violence, exploitation and abuse. As a member of CZOP, our organisation has joined

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a nationwide movement dedicated to child protection and peacebuilding. Members gain access to a strong, collaborative network of NGOs, civil society organisations and government bodies working on shared goals.

We are also involved with Lalitpur's Alternative Care Working Group. Fifteen organisations in this group follow internationally accepted childcare practices. This group works on the issues and challenges faced by children and emphasises that, where possible, children should be with their families and institutional care should be a last resort. Meetings are conducted quarterly to discuss challenges and develop alternative care policies whilst maintaining close relations with the National Child Rights Council.

Children learning about democracy

During this period, EBMF were also involved in organising a mock municipal assembly for our children. The objective of the mock assembly was to provide practical knowledge and information on how municipal and council assemblies are conducted. During the programme, through role-play activity, the children learnt not just about various roles and responsibilities but also how decisions are made.

At the annual Children's Day programme, organised by Lalitpur Municipality, our young people and children performed, danced and recited poems to raise awareness of children's rights.

Creating child labour-free zones

EBMF is working closely with Kageshwari Municipality in Kathmandu to support them in declaring their wards 'child labour-free' zones. They are conducting training and awareness sessions for ward representatives and other stakeholders.

On World Day Against Child Labour, our children participated in an event organised by Kageshwari Manahara Municipality in Kathmandu to declare Ward Number 5 a Child Labour-Free Zone. Many NGOs working in the sector, along with children, rallied around the city with placards bearing anti-child labour messages and slogans.

During the event, one of our boys from the care home shared his story. He demanded that the authorities ensure anti-child labour laws are strictly implemented, as children like him should be going to school rather than working in dangerous places.

EBMF is also working closely with the local ward office in Chandragiri Municipality to help them ensure their ward becomes a child labour-free zone.

Two children from our long-term care home are also active members of children's clubs at their school, where they have the opportunity to learn different skills. It is also a platform to raise their voices and find out about children's rights.

6. Keeping vulnerable children safe at school

The Louise Bahns Memorial Suspension Bridge

As part of our safe at school activities, last year we built the Louise Bahns Memorial Suspension Bridge in a remote part of Makwanpur, which is changing lives in the community.

Previously, children from surrounding villages had to risk their lives crossing the river to reach Kala Bhairav Primary School, especially during the rainy season. Now, with the new bridge, they can walk to school safely every day. Parents no longer have to worry about their children when they go to school.

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The bridge also connects families to healthcare, markets and nearby communities, bringing people closer together.

Teacher training

Over the course of the year, we trained 194 teachers in child-friendly teaching methods, leading to brighter classrooms, more tailored learning programmes, a renewed focus on children with special needs and an end to teachers beating children.

"I feel much more confident in my teaching now that I know how to select and use materials that support my lesson objectives and my students' needs. Integrating learning resources such as videos, outdoor activities and presentations has enhanced student participation and made learning more enjoyable and fun." – A trained teacher

"Since our teacher participated in the teacher training, our school class environment has changed. We now have educational materials prepared by our teachers using household materials we see lying around in our house. It has made it easier to understand our lessons in our classes and showed us that we can make them at home too. When my parents visited our classrooms, they were very impressed as they had not expected so many teaching materials and charts in our classroom." – A grade eight student

Water, sanitation and hygiene (WASH)

We provided WASH training to 50 teachers, equipping them with practical skills to improve hygiene practices and create healthier school environments.

"I learned simple yet effective methods for teaching students about handwashing, safe drinking water and proper toilet use. We also discussed how to involve the whole school community, including parents, to build lasting habits." – Grade 9 teacher

We provided WASH orientation to 200 peer educators so they could pass the learning on to their friends and communities. This was coupled with the distribution of 4,226 hygiene kits to improve the personal hygiene of children and help them stay safe and healthy.

"I have learned so much about the importance of clean water, good sanitation and hygiene. I realised how simple habits like washing our hands with soap, drinking clean water and using the toilets properly can help prevent many diseases and keep us healthy. I will share these learnings with my friends and family and I will teach them the proper handwashing techniques and the importance of maintaining good hygiene." – A student in grade 7

Libraries and early childhood education

We supported one community school in setting up a library and three community schools with Early Childhood Education and Development (ECED) set-up, benefitting a total of 280 children.

Educational support

We provided 1,880 educational bursaries to at-risk students, encouraging them to attend and remain in school. The bursaries include books, pens, calculators, school uniforms and school bags. We also provided warm jumpers to 1,080 children to keep them warm in the cold winter.

Infrastructure improvements

We placed new drinking water filtration systems at four schools, new taps at three schools and constructed five new child-friendly toilets (separate for girls and boys). These new construction projects have immediately benefited 3,812 students.

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We have also initiated the construction of 12 classrooms in three schools located in remote villages of Terai Nepal, ensuring safe infrastructure for the children to study.

"We've been struggling since 2015 and my students are now getting clean, child-friendly toilets. Previously, we had a lot of issues; students had to wait in long lines in front of toilets and many students left during break time due to lacking facilities. More interestingly, these days children attend their school daily, their academic performance has slowly started to improve and likewise their cleanliness has also improved significantly. The organisation provided hygiene kits, teacher training and WASH orientation to students. I can confidently say that this is the best result I have seen so far. Students who received WASH orientation are also sharing their information with their parents and community members." – School principal

We supported three community schools with roof maintenance, as the old zinc sheets had worn out and allowed rainwater to leak inside the classrooms. With this support, 257 students immediately benefited from safer and more comfortable learning environments, especially during the rainy season.

We also supported the construction of three community schools in the remote villages of Bara, where building work is well underway. After completion, more than 900 children – including many disabled children – will have a safe and accessible place to study.

7. Raising awareness in at-risk communities

This year, 86 parents participated in our anti-trafficking awareness-raising activities among parent groups in the district of Makwanpur. The sessions highlighted the risk posed to children by traffickers luring them away from their families with the promise of marriage and work opportunities, who instead sell them at the earliest opportunity.

We also delivered orientation to 45 local government officials on child labour, child trafficking and the important role of local stakeholders in making any locality a child labour-free ward or municipality.

Anti-trafficking drama

We organised anti-trafficking awareness dramas in 15 different community schools. The dramas were created and performed by the students themselves, both in their schools and in their surrounding communities.

More than 250 students took part as actors and scriptwriters, using storytelling to raise awareness about the risks of trafficking. Through these performances, over 7,850 students were directly reached with important messages on safety and prevention. Additionally, around 1,000 community members attended the 15 performances, making it a powerful outreach effort led by children.

"Today I watched a drama about child trafficking and it really touched my heart. Before watching it, I didn't know much about this. I didn't think such terrible things could happen to children like that. But after seeing the drama, I understood how serious and painful it was." – Sobita Thapa, Class 7, Buddha Secondary School

"Before watching the drama, I thought child labour was legal and okay. I saw kids working in shops or homes and believed they were just helping their families. But after the drama, I was shocked to learn how much those children suffer – they don't play, study or enjoy childhood. I also found out that child labour is illegal and there's punishment for those who force kids to work. I didn't know that before. Now I understand it's wrong and I won't stay quiet. I will speak up and support ending child labour. Every child deserves a better life." – Shanti Adhikari, parent

Fundraising activities during the year

The charity relies on gifts from generous individuals and grants from a range of trusts, whose support

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is greatly valued. We are particularly grateful for the continued generosity of our long-term partner, Namaste UK, as well as several employee-related donations from Bloomberg.

This year has seen remarkable fundraising achievements. Our London Marathon team, including rescued young person Asma who travelled from Nepal to participate, raised £30,000 – with Asma personally raising £12,000. Our Christmas Big Give matched giving campaign raised £35,000, whilst supporters responded overwhelmingly to our summer appeal, raising £19,500 in just two weeks to build new classrooms. These successes have enabled us to continue our essential work protecting Nepal's most vulnerable children whilst expanding our reach to new communities.

PUBLIC BENEFIT

The Trustees have given due regard to the guidance on public benefit published by the Charity Commission and always make this a consideration when discussing and authorising proposed activities.

CRN carries out a range of activities in support of our charitable aims. The Trustees consider these activities, summarised below, to have made a proven difference to the beneficiaries of the charity – namely vulnerable children and communities in Nepal – through:

- Rescuing 'at-risk' children from dangerous and abusive situations
- Caring for 'at-risk' children and providing them with a safe and healthy living environment
- Providing a transition programme for 16–18-year-olds to help them achieve job skills and independence
- Raising awareness of trafficking in rural communities to keep children safe
- Distributing bursaries to children who otherwise couldn't afford to attend school

FINANCIAL REVIEW

The financial position of the charity at 31 July 2025 and comparatives for the prior year, as more fully detailed in the accounts, are summarised as follows:

	2025	2024
	£	£
Net Income	(17,031)	17,976
Unrestricted funds available for the general purposes of the charity	296,257	307,830
Restricted funds	9,172	14,630
Total funds	305,429	322,460

Financial review of the position at the reporting date, 31 July 2025

Income for the year was £488,016 compared to £625,714 in 2024. This income was made up of restricted income of £113,555 and unrestricted income of £374,461.

Expenditure for the year was £505,047 compared to £607,738 in 2024.

The Trustees consider the financial performance by the charity during the year to have been satisfactory given the challenging economic circumstances for small charities.

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INVESTMENT POWERS

Under the Trust Deed the charity has the power to make any investment which the Trustees see fit.

RESERVES

The Trustees policy is to hold three months UK costs and six months Nepal costs on the understanding that this would provide adequately for children in the care of the charity. At the moment this figure stands at £220,000.

In view of the number of children involved, the Chief Executive is required to formally notify Trustees if free reserves fall below £275,000 so they can consider if any remedial action is necessary.

Included within unrestricted funds at 31 July 2025, the Trustees have also designated £15,000 for currency fluctuations and £30,000 for future rescue operations.

RISK MANAGEMENT

The Trustees actively review the major risks which face the charity on a regular basis, with a Risk Assessment report available online and highlighted at every Trustee meeting. They believe that maintaining reserves at adequate levels, combined with an annual review of the controls over key financial systems will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks faced by the charity and believe that the systems in place to mitigate significant risks offers the Trust adequate protection.

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STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including income and expenditure, of the charity for that period.

In preparing these financial statements, the Trustees are required to:

- ☐ select suitable accounting policies and apply them consistently
- ☐ observe the methods and principles in the Charities SORP
- ☐ make judgements and accounting estimates that are reasonable and prudent
- ☐ state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- ☐ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the statutory and financial information included on the Trust's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Board on 16 February 2026 and signed on its behalf



David Westgate
Chair of the Trustees

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Independent Examiner's Report of The Members of Child Rescue Nepal for the year ended 31 July 2025

I report to the Trustees on my examination of the financial statements of Child Rescue Nepal ('the charity') for the year ended 31 July 2025 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 of the Charities 2011. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work, for this report, or for the opinion I have formed.

Responsibilities and basis of report

As the charity's Trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of your charity's financial statements carried out under section 145 of the Act and in carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

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:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair view" which is not a matter considered as part of an independent examination.

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 financial statement to be reached.



Ross Stokes FCA
The Accounting Collective LLP
Studio 8, 229 Shoreditch High Street
London E1 6PJ

Date: 16 February 2026

CHILD RESCUE NEPAL

Statement of Financial Activities for Year Ended 31 July 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total £	2024 Total £
INCOME					
Donations and legacies	5	323,315	113,555	436,870	577,275
Activities in generating funds	5	37,806	-	37,806	34,623
Investment income	5	13,340	-	13,340	13,816
TOTAL INCOME		374,461	113,555	488,016	625,714
EXPENDITURE					
Raising funds	6a	67,044	-	67,044	64,367
Charitable activities	6b	318,990	119,013	438,003	543,371
TOTAL EXPENDITURE		386,034	119,013	505,047	607,738
NET INCOME/(EXPENDITURE) FOR THE YEAR		(11,573)	(5,458)	(17,031)	17,976
Transfer between funds		-	-	-	-
NET MOVEMENT IN FUNDS		(11,573)	(5,458)	(17,031)	17,976
TOTAL FUNDS BROUGHT FORWARD		307,830	14,630	322,460	304,484
TOTAL FUNDS CARRIED FORWARD		296,257	9,172	305,429	322,460

CHILD RESCUE NEPAL

Statement of Financial Activities for Year Ended 31 July 2025

Prior year SOFA Analysis

	Notes	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
INCOME					
Donations and legacies	5	293,172	284,103	577,275	463,050
Activities in generating funds	5	34,623	-	34,623	34,984
Investment income	5	13,816	-	13,816	3,535
TOTAL INCOME		341,611	284,103	625,714	501,769
EXPENDITURE					
Raising funds	6a	64,367	-	64,367	56,300
Charitable activities	6b	260,699	282,672	543,371	445,728
TOTAL EXPENDITURE		325,066	282,672	607,738	502,028
NET INCOME/ (EXPENDITURE) FOR THE YEAR		16,545	1,431	17,976	(259)
Transfer between funds		-	-	-	-
NET MOVEMENT IN FUNDS		16,545	1,431	17,976	(259)
TOTAL FUNDS BROUGHT FORWARD		291,285	13,199	304,484	304,743
TOTAL FUNDS CARRIED FORWARD		307,830	14,630	322,460	304,484

CHILD RESCUE NEPAL

Balance Sheet

as at 31 July 2025

		2025	2024
	Note	£	£
FIXED ASSETS			
Tangible fixed assets	8	424	618
CURRENT ASSETS			
Debtors	9	30	30
Cash at bank and in hand		<u>309,412</u>	<u>329,040</u>
		309,442	329,070
CREDITORS:			
Amounts falling due within one year	10	<u>(4,437)</u>	<u>(7,228)</u>
NET CURRENT ASSETS		305,005	321,842
NET ASSETS		<u>305,429</u>	<u>322,460</u>
FUNDS OF THE CHARITY			
Restricted funds	11	9,172	14,630
Unrestricted funds	11	296,257	307,830
TOTAL CHARITY FUNDS		<u>305,429</u>	<u>322,460</u>

Approved by the Trustees and signed on their behalf on 16 February 2026.



David Westgate
Chair of the Trustees

The accompanying notes form an integral part of these financial statements.

CHILD RESCUE NEPAL

Notes to the Financial Statements for the year ended 31 July 2025

1. ACCOUNTING POLICIES

a. Basis of preparation of accounts

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note to these financial statements. The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) and the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS 102.

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

b. Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations are recognised once received. In the event that a donation is subject to conditions that require a level of performance before the Trust is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Trust and it is probable that those conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case-by-case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title having been transferred to the charity.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Trust; this is normally upon notification of the interest paid or payable by the bank.

c. Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accrual basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

Grants payable are payments made to third parties in the furtherance of the charitable objectives of the charity. In the case of an unconditional grant offer this is accrued once the recipient has been notified of the grant award. The notification gives the recipient a reasonable expectation that they will receive the one-year or multi-year grant. Grant awards that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining unfulfilled condition attached to that grant is outside of the control of the charity.

d. Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

e. Governance costs

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to the independent examiner's fee together with other overhead costs.

CHILD RESCUE NEPAL

Notes to the Financial Statements for the year ended 31 July 2025

f. Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation. Cost includes all costs expended in bringing the assets into their intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual values over the period of their useful lives.

Office equipment: 25% straight line

g. Support costs

Support staff salary costs are allocated as appropriate to Charitable Activities as shown therein.

h. Financial instruments

The charity has chosen to adopt Sections 11 and 12 of FRS 102 in respect of financial instruments.

Short term debtors and creditors:

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the Statement of Financial Activities in 'administrative expenses.'

Cash and cash equivalents:

Cash and cash equivalents comprise cash at bank and in hand.

Offsetting:

Financial assets and liabilities are offset, and the net amounts presented in the accounts when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

i. Fund structure

The charity has a single permanent fund. The terms of the Trust Deed allow the income to be accumulated and the capital to be spent if the Trustees so determine.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or Trust Deed.

Unrestricted funds comprise those funds which the Trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the Trustees, at their discretion, wish to create a fund for a specific purpose.

j. Judgements and key sources of estimation uncertainty

There are no judgements or estimates that have been made in the process of applying the above accounting policies.

2. Liability To Taxation

The charity is exempt from income and corporation tax to the extent that its income and gains are applied towards the charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity and is therefore included in the relevant costs in the Statement of Financial Activities.

3. WINDING UP OR DISSOLUTION OF THE CHARITY

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

CHILD RESCUE NEPAL

Notes to the Financial Statements

for the year ended 31 July 2025

4 NET INCOME/(EXPENDITURE) FOR THE YEAR

	2025 £	2024 £
Net income/(expenditure) for the year is stated after charging:		
Depreciation	194	156

5 ANALYSIS OF INCOME

	Unrestricted funds £	Restricted funds £	2025 Total £	2024 Total £
Donations and legacies				
Voluntary income:				
Public donations including Gift Aid	194,630	29,708	224,338	258,142
Corporate donations	34,410	5,321	39,731	21,828
Child Champions (previously Child Sponsors)	16,900	-	16,900	17,543
Grants received	77,147	78,526	155,673	279,762
Legacies	228	-	228	-
	323,315	113,555	436,870	577,275
Activities for generating funds:				
Events	37,806	-	37,806	34,623
Investment income	13,340	-	13,340	13,816
Total Income	374,461	113,555	488,016	625,714

CHILD RESCUE NEPAL
Notes to the Financial Statements
for the year ended 31 July 2025

6 ANALYSIS OF EXPENDITURE

	Unrestricted funds £	Restricted funds £	2025 Total £	2024 Total £
a. Raising funds				
Staff salaries and wages	46,336	-	46,336	43,311
Fundraising, publicity and marketing	12,484	-	12,484	15,337
Other fundraising activities	8,224	-	8,224	5,719
Total fundraising costs	67,044	-	67,044	64,367
b. Charitable activities				
Governance costs				
Staff salaries and wages	3,844	-	3,844	3,620
Independent examiner's fee	2,400	-	2,400	2,400
Meeting cost	314	-	314	2,180
	6,558	-	6,558	8,200
Project costs				
Staff salaries and wages	34,595	-	34,595	32,582
Monitoring and support	6,529	-	6,529	5,695
Nepal project costs	199,650	119,013	318,663	436,778
	240,774	119,013	359,787	475,055
Support costs				
Staff salaries and wages	31,588		31,588	28,437
Other employee costs	8,643	-	8,643	1,791
Premises expenses	7,200	-	7,200	7,200
Office costs and admin. overheads	7,983	-	7,983	5,518
Professional fees and insurance	12,867	-	12,867	12,957
Bank charges	3,183	-	3,183	4,057
Depreciation	194	-	194	156
	71,658	-	71,658	60,116
Total expenditure on charitable activities	318,990	119,013	438,003	543,371

CHILD RESCUE NEPAL

Notes to the Financial Statements

for the year ended 31 July 2025

7 STAFF COSTS

	2025	2024
	£	£
Wages & Salaries	105,605	98,338
Social Security Costs	5,557	4,381
Pension Cost	5,201	5,231
	116,363	107,950
	2025	2024
Staff Numbers (average number of staff)	3	3

One employee received a salary in excess of £60,000, in the current year (2024: one).

Trustees were not paid remuneration in either period. Two trustees received reimbursed expenses £104 in the year (2024: nil).

Key management personnel include the Trustees and the Chief Executive. The total employee benefits (including gross pay and employer national insurance contributions) of the charity's key management personnel were £77,939 (2024: £73,544). Pension contributions paid by the company for key management personnel totalled £3,422 (2024: £3,205). Excluding the trustees there was one key management personnel (2024: one) that received remuneration during the year.

8 TANGIBLE FIXED ASSETS

	Office equipment	Total
	£	£
Cost		
At 31 July 2024	2,494	2,494
Disposal	-	-
At 31 July 2025	2,494	2,494
Depreciation		
At 31 July 2024	1,876	1,876
Charge for the year	194	194
At 31 July 2025	2,070	2,070
Net book values		
At 31 July 2025	424	424

CHILD RESCUE NEPAL
Notes to the Financial Statements
for the year ended 31 July 2025

At 31 July 2024		618	618			
9	DEBTORS					
		2025	2024			
		£	£			
	Other debtors	30	30			
		30	30			
10	CREDITORS: Amounts falling due within one year					
		2025	2024			
		£	£			
	Accruals	3,986	6,306			
	Other creditors	451	922			
		4,437	7,228			
11	FUND RECONCILIATION					
		At 31 Jul 2024 £	Income £	Expenditure £	Fund Transfer £	At 31 Jul 2025 £
	Unrestricted Funds					
	Unrestricted free reserve	262,830	374,461	(386,034)	-	251,257
	Designated					
	Currency fluctuations	15,000	-	-	-	15,000
	Future rescue operations	30,000	-	-	-	30,000
	Unrestricted total	307,830	374,461	(386,034)	-	296,257
	Restricted Funds					
	Guernsey Aid	2,944	5,360	(8,304)	-	-
	Marigold House	-	12,915	(10,000)	-	2,915
	Safe in School	6,321	42,782	(47,166)	-	1,937
	Teacher Training	2,545	12,098	(14,643)	-	-
	Miteree Foundation	2,700	5,400	(5,400)	-	2,700
	VOC Training Youth	120	35,000	(33,500)	-	1,620
	Restricted total	14,630	113,555	(119,013)	-	9,172
	Total funds of the charity	322,460	488,016	(505,047)	-	305,429

CHILD RESCUE NEPAL

Notes to the Financial Statements

for the year ended 31 July 2025

Restricted Funds

Guernsey Aid: Grants from the Guernsey Government to construct toilets and fund hygiene awareness programmes in the district of Makwanpur.

Marigold House: A Safe House for girls who have been rescued from sexual exploitation.

Safe in School: This fund is restricted to activities in rural schools that will increase attendance rates and reduce trafficking, such as midday meal programmes, model classrooms and anti-trafficking workshops.

Teacher Training: We train teachers in child-centred methods to increase engagement and therefore attendance levels.

Miteree Foundation: We support a small charity in Nepal that works with marginalised children from the Chepang community.

VOC Training Youth: Youth Transition Project supporting young people into jobs and independent living.

Unrestricted Funds: Within unrestricted funds is a grant from the Alchemy Foundation (£13,750) which has been given as a contribution towards the CEO's salary.

PRIOR YEAR FUND RECONCILIATION

	At 3 Jul 2023 £	Income £	Expenditure £	Fund Transfer £	At 31 Jul 2024 £
Unrestricted Funds					
Unrestricted free reserve	246,285	341,611	(325,066)	-	262,830
Designated					
Currency fluctuations	15,000	-	-	-	15,000
Future rescue operations	30,000	-	-	-	30,000
Unrestricted total	291,285	341,611	(325,066)	-	307,830
Restricted Funds					
Rebuild Schools	770	-	(770)	-	-
Guernsey Aid	4,721	53,223	(55,000)	-	2,944
Marigold House	633	30,350	(30,983)	-	-
Safe in School	1,103	120,250	(115,032)	-	6,321
Teachers Training	2,493	30,052	(30,000)	-	2,545
Miteree Foundation	3,187	5,400	(5,887)	-	2,700
VOC training youth	292	44,828	(45,000)	-	120
Restricted total	13,199	284,103	(282,672)	-	14,630
Total funds of the charity	304,484	625,714	(607,738)	-	322,460

CHILD RESCUE NEPAL

Notes to the Financial Statements

for the year ended 31 July 2025

12 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2025 Total	2024 Total
	£	£	£	£
Represented by:				
Tangible fixed assets	424	-	424	618
Current assets	300,270	9,172	309,442	329,070
Current liabilities	(4,437)	-	(4,437)	(7,228)
	296,257	9,172	305,429	322,460

13. CONTINGENT LIABILITIES AND CAPITAL COMMITMENTS

There were no contingent liabilities or capital commitments as of 31 July 2025 (2024: none).

14. FINANCIAL INSTRUMENTS

Financial assets that are debt instruments measured at amortised cost comprise other debtors. At the year end, the charity had no liabilities that were classified as financial instruments.

15. RELATED PARTIES

The charity has no ultimate controlling party.

No Trustees, or persons connected with the Trustees, have received any remuneration from the charity. In the opinion of the Trustees there are no related party transactions failing to be disclosed in these accounts.