

ASHA NEPAL (UK)

ANNUAL REPORT

For the year ended 31 December 2021

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CHARITY INFORMATION

For the year ended 31 December 2021

Charity Overview

| | |
|---------------------------|---|
| Registered Charity Name: | Asha-Nepal |
| Other Known Names: | Asha Nepal UK |
| Charity Number: | 1082581 |
| Principal Office Address: | 22 Goodramgate York YO1 7LG |
| Trustees: | Peter Bashford Andrea Ubhi Kate Keating |



TRUSTEES' REPORT

For the year ended 31 December 2021

Introduction

We are really pleased to bring Asha Nepal's Annual Report for 2021 among our stakeholders and supporters.

This report is a glimpse of the activities conducted during 2021, which have primarily focused on safeguarding children at risk, strengthening families, supporting families in crisis, empowering our members, and bringing around sustainable changes to their lives. We are happy to present our work to you and welcome all feedback and suggestions from our stakeholders and supporters that would help us to make Asha Nepal stronger moving forward.

If you need further information about Asha Nepal and its work, you can contact us via email at andrea@asha-nepal.org.

Asha Nepal is a care and support-based organisation, rather than an advocacy, lobbying and raising awareness. All the activities it carries out are driven from our experience of dealing with and supporting our beneficiaries and the desire to identify and meet the specific needs of any issues our beneficiaries are facing.

During the year Asha Nepal continued to focus on its three core project areas:

- Residential Services, including the Family Group Home
- Scholarship
- Keeping Family Safe in Community

Alongside and in support of these three core projects, we have also conducted various workshops and training sessions, with an aim to empower each beneficiary. We are happy to write that all these activities went smoothly and were completed successfully.

This year Asha Nepal has also targeted its activities on 'safeguarding' children at risk, strengthening families, empowering our members, beneficiaries and team and supporting families in crisis to help bring about sustainable change in their lives.

We are happy to confirm that most of these activities were undertaken successfully and that during the period we were able to reach 367 people, in various levels of support, during the year.

We appreciate the support of all our sponsor organisations, and would like to express our thanks to the following sponsors for their immense support:

- Asha Nepal UK
- Rosie May Foundations, UK
- Project Didi, Australia
- Sanctuary4Kids, Canada
- TAI Foundation, Spain
- Teka Samuha, Nepal
- RHEST, Nepal

We would also like to express our gratitude to our government body, the Social Welfare Council, the National Child Right Council, the Tokha Municipality, all our partner organisations and executive committee members for their continuous support and guidance.

We would also like to thank all our friends, families, staff members and supporters who have directly or indirectly supported us for their dedication, which has enabled us to make these projects a success. And, finally, we would also thank our beneficiaries and their families, for believing and supporting us.

The Trustees

The trustees who served the company during the year were as follows:

- Peter Bashford
- Andrea Ubhi
- Kate Keating

Trustees are appointed in accordance with the Trust Deed. Trustees meet once or twice annually, and all decisions are reached by agreement. The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Background

Asha Nepal is a small charitable organisation set up in the UK and working with Non-Governmental Organisations (NGO's) in Nepal since 1997.

Aware of a lack of person-centred support, for the hundreds of thousands of women and children in Nepal who suffer daily from extreme human rights, sexual and physical abuse, child labour, gender discrimination, caste discrimination and HIV / AIDS, Asha Nepal started to run its own grassroots programmes in 2008. The Nepal programmes are run by a group of dedicated Nepali women working on the ground, fighting for the original organisational remit for the rights of women and girls in Nepal. Asha is the Nepali word for hope.

Asha Nepal became a registered Non-Governmental Organisation in Nepal in 2008. Since then, Asha Nepal (UK) and Asha Nepal (NGO in Nepal) have worked hand in hand, as sister organisations, for the same cause, working with women and children whose lives have been disrupted by the horrific act of gender-based violence in the form of trafficking, sexual abuse, sexual exploitation, domestic slavery and severe domestic violence.

Our key focus is the victims of cross-border and international trafficking into the sex industries of India and Nepal, survivors of internal trafficking and girl survivors of severe violence and abuse. Through prevention, education, rehabilitation, healthcare and advocacy, Asha Nepal works to improve the lives of women and children, and now supports 97 families both through our residential service and in the community.

Asha Nepal began its transitional centre in 2009. Initially caring for nine children, we have now served two-hundred and twenty-two children, to date. In this year we served one-hundred and twenty-three children (ninety-four families) in the community and a further thirty-seven (thirty-two families) in residential services. We were also able to reintegrate six children with family members. Two were referred to another organisation for long-term care and seven families were closed at the end of the academic year as the children completed their grade 12. For new entry this year, thirty-six new cases were referred by various organisations and individuals for different services of Asha Nepal, of which twenty-five cases were accepted.

Currently, we are proud to offer our services as a holistic approach, with focus on individualised care, based on the unique needs of each individual and family. Asha Nepal is working hard to raise the social status of the women it serves and to help the children of survivors break free from the vicious cycle of abuse and violence, by sustainably integrating them back into the community.

Our strength is working in depth with the whole family to create sustainable change and keep the families thriving in community. Our success in achieving this aim would not have been possible without our partners and well-wishers.

Asha Nepal believes and operates in the value that every life is equally valuable; therefore, change is possible by changing one person at a time.

Both Asha Nepal (UK) and Asha Nepal work hand in hand in delivering this change.

Objectives and Activities

Vision

Asha Nepal envisions a community where women and their families will be able to enjoy a life of dignity and independence.

Mission

The purpose of Asha Nepal is to assist the survivors of violence, women, children and families to rebuild their lives socially, emotionally and economically, enabling them to enjoy their lives of safety, independence and dignity as valued members of their community and society.

Organisational Strategy

Asha Nepal's provision of support is focused on identified areas that help to facilitate the reintegration process. We provide support for the whole family to remain in the community, through the facilitation of child-care facilities, education, health, psychosocial counselling and wellbeing for the children and their immediate family members (i.e. mother and siblings under 18).

Facilitation of vocational training options, assistance in job seeking and in making informed career choices, alongside follow-up support for their transition into employment, or from sheltered care into their families or independent living also helps us to support our beneficiaries.

Target Group

The target demographic of Asha Nepal is women and children whose lives have been disrupted by the horrific act of gender-based violence, in the form of trafficking, living with HIV, sexual abuse, sexual exploitation, domestic slavery, severe domestic violence and vulnerable families.

Current Projects

Asha Nepal is offering various services through three different projects, residentially and in community, through our offices located in Dhapasi Height-9, Tokha Road, Kathmandu.

These three projects are as follows:

Family Group Homes

Supported by Asha Nepal UK, Didi Project, Australia, TAI, Spain, and RHEST, Nepal.

Initiated in 2011 with the support of TDH, this service creates an opportunity for holistic development of children in alternative care. Asha Nepal is aware of the impact of institutionalisation in children and, in addition, looking after children who have been through traumatic experiences in their life can create further challenges. Therefore, we created this programme to foster holistic development, with individual attention to needy children. During this reporting period we served thirty-two children through four family group homes.

Implementation of this programme has taught us that even whilst being part of the family group homes, families are naturally assimilated into the wider community through children making friends outside and families receiving invitations to social occasions.

The process of taking children into our care is as follows:

- A referral is received from another organisation and an internal assessment of the referral is carried out
- An assessment of the mother and family unit, and family living situation is carried out
- The child is inducted into our residential service where they receive continuous support, focussed around preparing them for reintegration into their community
- The child is reintegrated

Objectives:

- Enhancing overall healthy growth and development of children in a family group atmosphere.
- Promoting health and education, both emotionally, physically, and socially.
- Providing residential facilities which protect children from any further forms of abuse, violence, and sexual exploitation.
- Strengthen and prepare families to receive their children back into the community.
- Provide quality education that enables children to secure their future and secure meaningful and self-sufficient means of employment.

Specific objectives / target:

- Running three small family group homes which consist of six to seven members, including the mother, providing for all their basic support needs.
- To provide quality education and essential extra activities for their physical, social and emotional development.
- To provide safe and empowering residential services for the children.
- To empower the children, educationally, to enable them to find jobs and successfully and sustainably reintegrate them into the community.

Activities:

The following activities were carried out as part of this programme:

- **Residential Support** through the provision of safe shelter services to thirty-two children (three male and twenty-nine female)
- **Education Support** all thirty-two children were admitted last year into different schools, based on their performance and interests. Among them, eighteen children were admitted into the government school, Tilingatar H.S.S., one child into Chetana Mahila, eleven children into Mount Glory School, one child into Active College and one child into the Teresa Academy. Among these two graduated, after passing their SEE exam. One has stayed on in education and is studying pure science and the other has returned home to Solukhumbu. All the children have used laptops to take their online classes and later in the academic session, we were able to buy Samsung tabs for the children to take to class.
- **Career Coaching** In-between lockdowns this year we were able to organise one group career coaching session for twenty-four children from grade eight to ten with the aim to help them to understand their field of interest and choose a better career path in future. This coaching helped the children to choose which subjects to continue studying post-SEE, with many of them opting to take CTEVT diploma courses.
- **General health and wellbeing** – whilst with us, if the children experience any issues with their health, we take care of them. All thirty-two children have benefited from this service. During the year twenty-four children had different health issues, such as gastritis, tonsillitis, colds and eye issues, all of which recovered after hospital check-ups or the administration of home remedies.
- **Psychosocial Counselling** - The children are supported through the provision of therapy and emotional support to improve their mental health. The intensive cases are referred to a psychiatric OPD, if they required psychiatric intervention regularly. During the year thirty-two children and three mothers benefited from individual counselling, with sessions ranging from one to twenty-seven. In addition, we have also conducted eighteen group sessions and thirty house meetings.
- **Social and recreational activities** are supported, with outings planned for every three months. Further to this, all cultural functions are celebrated, and birthday celebrations, picnics, school outings and regular family visits are also encouraged. However, due to COVID-19 we were only able to manage one outing from group homes, and one picnic organised by the school. All other outings remained on hold, as will recommence as soon as the situation improves, and we are free to travel again.
- **Successful reintegration into society** is dependent on the willingness of the children and their families, therefore our reintegration strategies are planned with them in accordance with

their preferences to either reintegrate into the family unit or independently into the community. During the year we were able to reintegrate 10 children, all with their families.

- **Case management service** – this service ensures that all beneficiaries are cared for on an individual basis, with their needs acknowledged individually and addressed accordingly. Due to COVID-19 we were not able to conduct our regular planned activities, however, we managed to facilitate a common thread workshop for fifteen girls. We were also able to conduct orientation on Child Rights and Child Protection to the children older than twelve years living with us and a few from the local neighbourhood too.

Total beneficiaries served: Thirty-two children (Three male and twenty-nine female).

Scholarship Service

Supported by Sanctuary4children, Canada, and RHEST, Nepal.

Asha Nepal strongly believes that “Education is a vehicle for change”. Thus, to invest on good quality education for the children of survivors with the vision that they will choose better livelihood options than their mothers and transform their lives and those of their families.

Education is also one of the main needs expressed by the survivors themselves and a lack of education is often one of the primary reasons why they choose to leave their villages and their children behind in institutions.

As an organisation we have also learnt that if educational support remains available, even after reintegration, families are more likely to keep their children with them. As such, the scholarship scheme aims to open up further opportunities and help sustain our reintegration programmes.

Objectives:

- To ensure their right to access education and to invest in a better future for our beneficiaries.
- To break the vicious cycle of abuse through good quality education.
- To cover the educational costs for those children whose mothers are survivors of violence and able to look after them, but who are unable to afford school fees and supplies.

Specific objective / target:

- To cover the educational costs of one hundred and thirty children living in community and family group homes with their mother, based on their needs, until the child completes grade twelve.
- To follow their academic progress by visiting the school and family at their residence.

Activities:

- Coordinating with schools.
- Conducting admissions and paying annual fees directly to the school.
- Assessing the family's economic changes during the year to identify the amount of financial support required.
- Providing stationery and school supplies as necessary.
- Visiting schools at least every three months and meeting the children benefiting from the scholarship on a monthly basis to assess their progress.
- Keeping the child's file up to date with their educational developments and achievements.

Total beneficiaries served: One hundred and six children.

Case Study: Health Support during the COVID-19 pandemic

Mona is a trafficking survivor with two children. One son, who is studying for a diploma in computer engineering and, with the support from Asha Nepal, a daughter who is in grade eight, and part of our family-based care centre.

As a consequence of being trafficked, Mona had struggled with both emotional and social trauma, but despite all this, she was managing life, living with her son, and working two part time jobs to support herself. Then the pandemic hit, and both she and her son tested positive, leaving her without the means or funds to continue supporting herself. As a result, she began to struggle both mentally and physically with the impact of COVID-19, even to the point of contemplating suicide.

Our social workers, who remained in contact with Mona during the crisis, recognised the issues she was facing and coordinated with Asha Nepal to ensure that she received psychiatric support she needed.

Keeping Family Safe in Community

Supported by Rosie May Foundation, UK

Asha Nepal's Keeping Family Safe in the Community (KFSC) project seeks to support vulnerable individuals with a package of support for individuals in and around Kathmandu, who have either suffered from trafficking experiences or those who are deemed at high-risk of being trafficked in the first instance.

Our local partner, Asha Nepal (Nepal), have been operating the KFC project since 2014, with a special focus on supporting extremely vulnerable single parent mothers and their children. Single parents have included mothers who have previously been trafficked, as well as parents whose children have been trafficked or are at high-risk of being so. Given the extreme nature of the cases enrolled, Asha Nepal seeks to enrol families on the project until children conclude their education, at aged eighteen. This means that Asha Nepal expects cases to be enrolled for an average of four to six years, during which time individuals receive all three key stages of support offered by Asha Nepal.

Although we still worked to the original milestones and indicators, through this time we had to manage remote support to many of the individuals and families. We had to stop our workshops; life-skill based workshop for parents, youths, and young children, we also cancelled our workshop on child abuse and human trafficking for schoolteachers. Due to restricted mobility, home visits were reduced to a minimum and most contact was made through phone calls.

Objectives:

- To strengthen enrolled families to live healthy, responsible living together in community of independently.
- To support enrolled children to live free of abusive experiences and reduce their exposure to the risk of trafficking.
- To enable all enrolled girls to complete their secondary education, up to grade twelve (aged eighteen).

Activities:

- Social welfare support: Families in community come across various crises during their stay. While they are under our care, we aim to support them by providing financial support for good nutrition and to cover any outstanding rents and provide emergency health support to help them stay in the community. During this reporting period ten families have received this service.
- Psychosocial counselling and emotional support: our full-time psychosocial counsellor provided counselling and facilitates family meetings to discuss issues and assist decision-making. This year the counsellor conducted one hundred and fifty-nine sessions, including six family counselling sessions. Alongside this, a psychiatric consultation was also carried out for one child.

- Asha Nepal organises and facilitates separate monthly workshops on life skills for parents and children. Unfortunately, due to the pandemic, this activity was stopped during the year.
- After a review of our services, we ran small group sessions with between five and six mothers at one time.
- Home visits and family mentoring: Social workers visit the family, meet them at the office, or conduct a telephone check in at least once a month to make sure everything is fine within the family when a child is reintegrated. During these visits, mothers and children are made aware of various social issues and efforts are made to improve their income and social relationships. Due to the pandemic, our mentoring services were suspended, but typically our social worker would conduct two hundred and thirty-eight home visits, three-hundred and seventy-eight office meetings, eighty school visits and one thousand, eight hundred and eight telephone check ins.
- Capacity development: Only three different capacity building training sessions have been carried out for organisational development during the year.

In addition to the activities carried out to support families, Asha Nepal also supports the community through its extra-curricular activity centre. Before COVID-19 we were able to run a variety of extracurricular activity classes, however, once the pandemic hit these were paused. Pre-pandemic these activities were:

- **Martial-Art Training (Taekwondo):** Taekwondo classes are available to children from 6-7.30pm three days a week. The trainer, from the National Taekwondo Association, comes and trains them.
- **Musical instrument and vocal classes:** These classes also run for at least one hour every Monday and Tuesday. The interested children learn either keyboard or guitar. A total of twenty-one children showed interest in our music and vocal classes.
- **Library class:** A total of forty-two children have benefited from this service during the year. Like other classes, library class is also divided into two groups. A visual class is run every Friday and a group reading class runs every Thursday.
- **Computer class:** The computer class is conducted every evening from 6-7pm.
- **After school tuition class:** Children have their tuition class every day for at least an hour.
- **Futsal class:** Once a month children participate in the futsal game.
- **Yoga and meditation:** This year, instead of acrobatics, we carried out yoga and meditation classes for the children. They attend the class for two hours each week.
- **Child Club:** Asha Nepal also initiated its Asha Child Club. In this club only child beneficiaries participate and the club organising various activities, led by the children themselves, but under the supervision of Asha Nepal.

Total beneficiaries served:

Eighty-seven families
One hundred and six children
(Two hundred and fifty-one direct beneficiaries)

Case Study: Seed Money Support

Nancy is a mother of three, who fled from her home to save her life from the violence of her husband and his family, following his decision to bring home another wife. Her trauma left her in need of both psychiatric and physical support. As a result, her children became scattered, with her two daughters working as domestic workers and her son remaining in her husband's home.

However, with Asha Nepal's support, she has been able to reunite her family, learn to manage and medicate her anxiety and build her confidence. All three children received support to study and have now graduated their grade 10 and her son is now studying for his diploma in civil engineering.

After building up her confidence, she decided to rent some land and start a vegetable farm. She researched all the things required to run the farm as a commercial, sustainable, business entity and used her savings to rent the land for two years, building a shed and digging a well for water. She then came to Asha Nepal and requested Seed Money Support to buy seeds and manure and other items required to further the development of the farm. Impressed by her initiative, the support was granted, and she is eternally grateful for the support she has received.

Volunteer and visitor visits

Volunteers have been one of the major sources of skill enhancement for the Asha Nepal team, with the organisation seeking volunteer support from highly qualified and professional individuals whose expertise enhance the capabilities of the established team. During the year Asha Nepal, the pandemic prevented any international volunteers from visit us. But we did receive visitors from local government, the Social Welfare Council, the National Child Right Council, the Tokha Municipality, and Woda.

Challenges

As an organisation, Asha Nepal has faced the following challenges over the past year:

- Low self-esteem, suffered by carers when children bounce back with their notorious behaviour.
- Occupying the attention of children during the long periods of lockdown
- The impact of COVID-19, which prevented us from reaching beneficiaries physically and thus reducing our ability to make proper interventions
- Due to COVID-19, our scholarship program remained on hold till October 2021

Learning

- We must adapt our project activities to respond to these new circumstances and take account of the changing needs of our families
- We have learnt that to survive we need to remain flexible and be prepared to adapt to new circumstances
- During this pandemic we felt that emotional support and guiding roles have helped our beneficiaries to handle their issues themselves, which has helped them become more self-reliant and independent
- Counselling over the phone did help our beneficiaries to release their stress and anxiety and helped them to cope during the lockdown period

Achievements

- Proper management of our facilities to prevent the impact of COVID-19 in our residence programs
- We were able to keep all the children and house staff safe from COVID
- Thirty-two children have benefited from the residence service and among them ten children were reintegrated into their families
- Asha Nepal is identified as working for children among local governments, including the Women and Children Department and National Child Rights Council and the Social Welfare Council

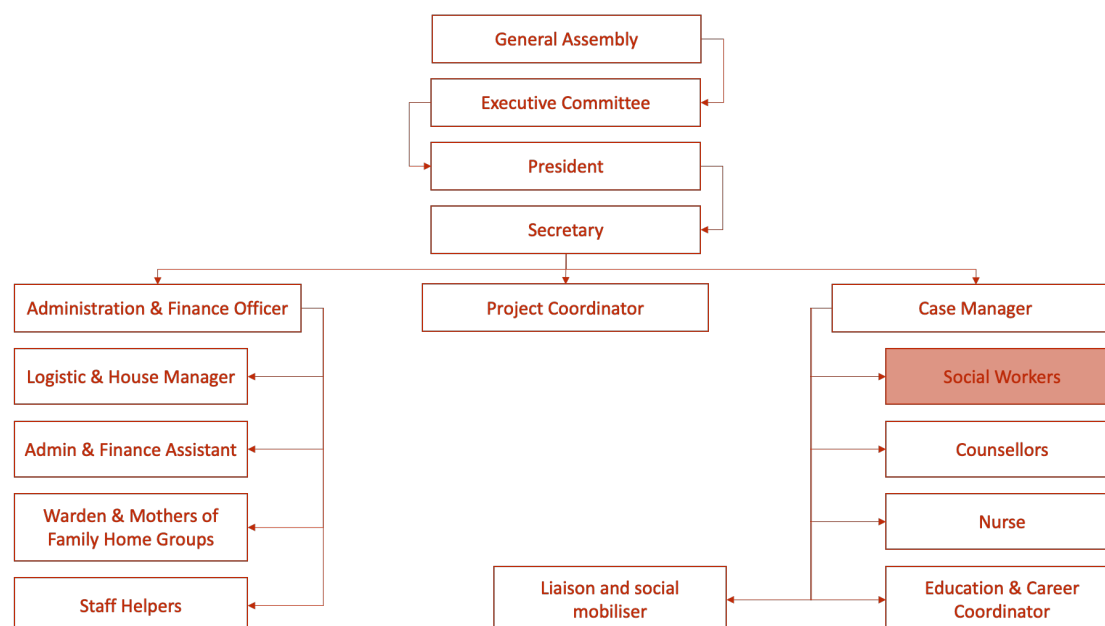
Structure, governance, and management

Asha-Nepal was established by a charitable trust deed on the twelfth day of June 2000.

The charity's objectives are:

- To eradicate the trafficking of girls and young women into sexual slavery from Nepal into India, the Gulf States, and other parts of the world.
- To create awareness of legal trafficking of girls and young women in Nepal to the public and world governments.
- To prevent, through education, the risk of girls and young women being lured into sexual slavery, to teach self-sufficiency through education and work skills to at risk girls and young women rescued from enforced prostitution.
- To rescue and rehabilitate girls and young women trafficked into sexual slavery and either reunite them with their families or care for them until they are self-sufficient.
- To care for girls and young women who have contracted terminal illnesses during captivity
- To rehabilitate abandoned girls through education, counselling and providing a safe refuge
- To offer a safe home to all girls at risk either from or after abduction.

The organisation structure of Asha Nepal is detailed below:

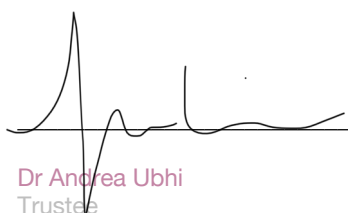


Objectives, activities, achievements, and performance

Under the terms of the Trust Deed, the Trustees have wide discretionary powers as to distributions of income and capital in pursuance of the objects of the Trust as stated above. The Trustees meet annually to identify projects worthy of support. The Asha-Nepal strategy is to provide support for projects in Nepal with local partner organisations, which directly meet the objectives for the Charity.

In the Trustees' view, the reserves should provide the charity with adequate financial stability and the means for it to meet its charitable objectives for the foreseeable future.

The Trustees review the amount of reserves that are required to ensure that they are adequate to fulfil the charity's continuing obligations on an annual basis at their Trustees meeting.



Dr Andrea Ubhi
Trustee

Dated: 26/6/22

INDEPENDENT EXAMINER'S REPORT

For the year ended 31 December 2021

I report on the accounts of Asha Nepal (UK) for the year ended 31 December 2021, which are set out on pages 14-18.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act
- To follow the procedures laid down in the General Directions given by the Charities Commission under section 145(5)(b) of the 2011 Act
- To state whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. 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 consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - To keep accounting records in accordance with section 130 of the 2011 Act
 - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

Have not been met, or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Nicola Ainscough ACA BSc
Chartered Accountant
Equilibrium Accountants Ltd
48 Goodramgate, York, YO1 7LF

6 April 2022

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 December 2021

| | Notes | Restricted Funds £ | Unrestricted Funds £ | Year to 31 Dec 21 Total £ | Year to 31 Dec 20 Total £ |
|--|----------|--------------------------|----------------------------|------------------------------------|------------------------------------|
| INCOME | 2 | | | | |
| Incoming and endowments from: | | | | | |
| Donations and legacies | | - | 58,055 | 58,055 | 19,561 |
| Charitable activities | | - | - | - | - |
| Other trading activities | | - | - | - | 15,216 |
| Investments | | - | - | - | - |
| Other income | | - | 17 | 17 | 5 |
| Total incoming resources | | - | 58,072 | 58,072 | 34,782 |
| EXPENDITURE | | | | | |
| Expenditure on: | | | | | |
| Raising funds | 3 | - | 216 | 216 | 9,687 |
| Charitable activities | 4 | 970 | 27,417 | 28,387 | 29,800 |
| Other | 5 | - | 837 | 837 | 1,514 |
| Total resources expended | | 970 | 28,470 | 29,440 | 41,002 |
| Net income / (expenditure) for the year | | (970) | 29,602 | 28,632 | (6,220) |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward as at 1 Jan 21 | | 15,199 | 14,148 | 29,347 | 35,567 |
| Total funds carried forward as at 31 Dec 21 | | 14,229 | 43,750 | 57,979 | 29,347 |

The notes on pages 16-18 form a part of these financial statements

A Statement of Total Recognised Gains and Losses is not required as all gains and losses are included in the Statement of Financial Activities.

There is no difference between the net income / (expenditure) for the year above and the historical cost equivalent. All activities are continuing.

BALANCE SHEET

For the year ended 31 December 2021

| | Notes | £ | As at 31 Dec 21 £ | £ | As at 31 Dec 20 £ |
|---|-------|--------|-------------------------|--------|-------------------------|
| FIXED ASSETS | | | | | |
| Tangible assets | | | - | | - |
| CURRENT ASSETS | | | | | |
| Stocks | | - | - | | - |
| Debtors | | - | - | | - |
| Cash at bank and in hand | | 57,979 | | 29,347 | |
| Creditors: Amounts falling due within one year | | | - | | - |
| Net Current Assets / (Liabilities) | | | 57,979 | | 29,347 |
| Total Assets less Current Liabilities | | | 57,979 | | 29,347 |
| Creditors: Amounts falling due after more than one year | | | - | | - |
| Net Assets | | | 57,979 | | 29,347 |
| FUNDS | 6 | | | | |
| Unrestricted funds | | | 43,750 | | 14,148 |
| Restricted funds | | | 14,229 | | 15,199 |
| Total Funds | | | 57,979 | | 29,347 |

The notes on pages 16-18 form a part of these financial statements

Trustee benefits: advances, credit and guarantees

During the year no benefits, in the form of advances, credit and guarantees, were conferred upon trustees of the charity.

Guarantees and other financial commitments

During the year no guarantees or other financial commitments were made.

The financial statements have been prepared in accordance with the Charities Act 2011, with respect to accounting records and the preparation of accounts.

The financial statements on pages 14-18 were approved by the Board of Trustees and signed on its behalf by:



Dr Andrea Ubhi
Trustee

Date: 29.05.22

NOTES TO THE ACCOUNTS

For the year ended 31 December 2021

1. ACCOUNTING POLICIES

a) Statutory Information

Asha-Nepal is a registered charity in the UK with the Charities Commission, registration number 1082581.

b) Basis of preparation and assessment of going concern

The accounts have been prepared under the historical cost convention and on the receipts and payment basis.

The financial statements are prepared in sterling, which is the functional currency of the charity.

The principal accounting policies, which have been applied consistently in the year, are set out below.

c) Compliance with accounting standards

The financial statements have been prepared in accordance with the Charities Act 2011, the Accounting and Reporting by Charities for Smaller Entities: Statement of Recommended Practice applicable in the UK and Republic of Ireland (FRS 102) (Effective January 2015) – (Charities 'SORP' FRS 102); the provisions of FRS 102 Section 1A – Small Entities and other applicable accounting standards in the United Kingdom.

d) Funds structure

Earmarked funds, as shown in the notes to the accounts, represent funds set aside by the Trustees for use on specific projects.

Amounts shown as Restricted Funds, on the Statement of Financial Activities and the Balance Sheet, represent funds donated for specific projects in accordance with the Charities Act definition.

e) The Asha-Nepal My World My View Trust Fund

The Asha-Nepal My World My View Trust Fund was created to support the twenty-two girls who took part in the My World, My View project to assist them towards self-sufficiency at age eighteen, on leaving SOS Bahini.

The fund comprised money raised from sales of photographs by the twenty-two girls from SOS Bahini, from sales of the book 'My World, My View' and from donations given expressly to the girls of SOS Bahini.

Each girl is entitled to an equal share in the Fund plus interest, at or after they reach age eighteen (or prior to this date, at Asha-Nepal's discretion), for Tertiary studies, establishing their own business or household, or other needs providing its purpose is first approved by Asha-Nepal staff in Kathmandu, and then by Asha-Nepal UK.

In December 2019, the board of Trustees ratified a decision to transfer the funds from the Mr World My View fund to the newly created Education Support Fund. As part of this, the trustees agreed to honour any legitimate claim for funds previously held in the My World My View fund.

f) Income recognition

Income is recognised only on receipt.

g) Trustees' remuneration and expenses

During the year £4,310 (2020: £2,050) was paid out to Smriti Khadka as a salary, in recognition of services performed on behalf of the Charity in running the centre in Nepal.

h) Refunds of tax from gift aid donations

Refunds of taxation received as a result of claims made relating to donations given under Gift Aid are treated as Unrestricted Income.

i) **Trustee travel expenses**

The trustees have agreed that the chairperson's travel costs may be covered by the charity, but that costs associated with a decision to upgrade a flight or have anyone else accompany the chairperson must be reimbursed to the charity. For accounting purposes, the reimbursement is treated as a donation.

2. DONATIONS AND LEGACIES

| | Restricted Funds £ | Unrestricted Funds £ | Year to 31 Dec 21 Total £ | Year to 31 Dec 20 Total £ |
|---------------------------------|--------------------------|----------------------------|------------------------------------|------------------------------------|
| Donations and legacies | | | | |
| General | - | 58,055 | 58,055 | 19,561 |
| Other Trading Activities | | | | |
| Event Income | - | - | - | 15,216 |
| Other Income | | | | |
| Bank Interest Received | - | - | - | 5 |
| Misc Income | - | 17 | 17 | - |
| | - | 58,072 | 58,072 | 34,782 |

3. RAISING FUNDS

| | Restricted Funds £ | Unrestricted Funds £ | Year to 31 Dec 21 Total £ | Year to 31 Dec 20 Total £ |
|-------------------------|--------------------------|----------------------------|------------------------------------|------------------------------------|
| Just Giving Charges | - | 216 | 216 | 216 |
| Advertising | - | - | - | 99 |
| Fundraising event costs | - | - | - | 9,373 |
| | - | 216 | 216 | 9,688 |

4. CHARITABLE ACTIVITIES

| | Restricted Funds £ | Unrestricted Funds £ | Year to 31 Dec 21 Total £ | Year to 31 Dec 20 Total £ |
|-------------|--------------------------|----------------------------|------------------------------------|------------------------------------|
| Asha Office | 970 | 27,417 | 28,387 | 29,800 |
| | 970 | 27,417 | 28,387 | 29,800 |

5. OTHER

| | Restricted Funds £ | Unrestricted Funds £ | Year to 31 Dec 20 Total £ | Year to 31 Dec 19 Total £ |
|--------------|--------------------------|----------------------------|------------------------------------|------------------------------------|
| Travel | - | - | - | 673 |
| Bank Charges | - | 333 | 333 | 337 |
| Accountancy | - | 504 | 504 | 504 |
| | - | 837 | 837 | 1,514 |

6. FUNDS

| | Restricted Funds £ | Unrestricted Funds £ | Year to 31 Dec 21 Total £ | Year to 31 Dec 20 Total £ |
|--------------------------|--------------------------|----------------------------|------------------------------------|------------------------------------|
| Unrestricted Fund | | | | |
| General | - | 43,750 | 43,750 | 14,148 |
| Ear-marked | - | - | - | - |
| Restricted Fund | | | | |
| Small Group Homes | - | - | - | - |
| Keeping Families Safe | - | - | - | - |
| Education Support | 14,229 | - | 14,229 | 15,199 |
| | <u>14,229</u> | <u>43,750</u> | <u>59,979</u> | <u>29,347</u> |

Fund reallocations

In December 2019, it was resolved by the board of trustees of Asha Nepal UK to reallocate funds held within the restricted fund accounts. This included closing three historical funds (Foster Home, Kumundi and the Family Preservation Programme), which were no longer in use; creating three new restricted funds (Small Group Homes, Keeping Families Safe and the Education Support funds) to align with the three core projects within the organisation and transferring funds from the remaining active restricted funds to the new Education Support fund. As some historical funds (Children's Reintegration Centre, Asha Nepal Scholarship Fund and Community Centre) were in credit, general funds were transferred to cover these balances.

It should be noted that the basis for the decision to close the earthquake appeal fund was that general funds were used to fund one hundred child through schools in an earthquake town, to rebuild a house in Bhaktapur that had been destroyed in the earthquake, to carry out maintenance following the earthquake and to give residential care to two children, following the death of their mother in the earthquake.