

ASHA NEPAL (UK)

ANNUAL REPORT

For the year ended 31 December 2022

CONTENTS

	Page
Charity Overview	3
Trustees' Report	4
Independent Examiner's Report	13
Statement of Financial Activities	14
Balance Sheet	15
Notes to the Accounts	16

CHARITY INFORMATION

For the year ended 31 December 2022

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 Amy Baker Nicholas Ubhi



TRUSTEES' REPORT

For the year ended 31 December 2022

Introduction

We are really pleased to bring Asha Nepal's Annual Report for 2022 among our stakeholders and supporters.

This report is a glimpse of the activities conducted during 2022, 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 group, 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 and that during the period we were able to reach 251 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
- Kat-Kids, Bermuda
- Ama Nepal, Spain
- 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 like to 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

- Amy Baker
- Nicholas Ubhi

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 aims to support violence affected families to rebuild their life socially, emotionally, and economically, by enabling them to enjoy life of safety, independence and dignity as valued members of their communities and society. Asha Nepal believes and operates in the value that every life is equally valuable.

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, Ama Nepal, 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 four 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 children (two male and twenty-eight female). This year we admitted three new children in different family-based care units. All the basic needs were met in coordination with the house manager, house mother and where possible with children living in respective units. During the year forty-eight house meetings were conducted to discuss, plan, and implement activities in creation of a family environment, and to support the relationships between mothers and their children.
- **Education Support** all thirty children were admitted last year into school or college. Among them, seventeen children were admitted into the government schools, Tilingatar H.S.S. and Dhapasi Ma Bi, three children into Chetana Mahila, nine children into Mount Glory School, and one child into Skylark. All children passed with good grades and were promoted to the next grade. The children are also enjoying the return to physical classes in school, following the disruption during the COVID-19 pandemic.
- **Career Coaching** Follow-up individual sessions of three days career coaching for children from grade 8 to 10 was conducted for grade 10 children to help them decide on the faculty they want to join for their chosen career path.
- **General health and wellbeing** – whilst with us, if the children experience any issues with their health, we take care of them. All thirty children have benefited from this service. During the year 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. One child was diagnosed with a kidney stone, which required an operation and all three of the new children who entered the facility received a whole-body check-up after enrolling in the Asha Family based care unit program.
- **Psychosocial Counselling** - The children are support 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 children and four mothers benefited from individual counselling, with sessions ranging from one to ninety-three. In total, two-hundred and sixty-four sessions were held. In addition, we have also conducted eighteen group sessions with children and thirty-three group meetings with mothers.
- **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. Children went to visit their family during the festive holidays, which was a welcome return to normal social activities, following the COVID-19 pandemic. In addition, two picnics were organised in celebration of the office's 14th anniversary. A movie day was also held, and the children celebrated their final exams with their families.
- **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. This year we were only able to reintegrate two children, as fewer new children were taken in during the pandemic.

- **Case management service** – this service ensures that all beneficiaries are cared for on an individual basis, with their needs acknowledged individually and addressed accordingly. All activities were resumed following the disruption caused by the COVID-19 pandemic.
- **Life-skill and various awareness raising workshops** – five Life Skill Training days and one Orientation Day about legal issues, crimes, and punishments according to law, were run during the year. In addition, three Women’s Wellness training days were provided to all of the girls of menstrual age, to provide knowledge on menstrual hygiene and care.

Total beneficiaries served: Thirty children (Two male and twenty-eight female).

Scholarship Service

Supported by Asha Nepal, UK, 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 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.

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

- **Case management service** – the aim of this service is to assess and reduce the risk of abuse for an individual child and to maintain continuity of education. Following the assessment phase, the teamwork alongside the child to help them assess their choices, which are equally respected. They are also involved in making decisions in respect of their education, the family’s ongoing economic situation, their admission to school and the settlement of fees.

Children are further supported with the provision of school supplies and through regular three-monthly visits and follow up progress reports.

- **Education Support** – the primary activity of this program is to provide financial support to enable children to be admitted into school, by paying their monthly fees and providing them with uniforms and school supplies, such as a calculator, school bag, pencils and pens. During the year ninety-three children have benefited from the scheme. Among them one joined a postgraduate program, and one other is awaiting admission into graduate studies. Seven children are continuing their undergraduate studies and a further seven are in various three-year diploma courses run by CTEVT. Thirteen are in higher secondary education and are being supported to remain in education to grade ten.

Total beneficiaries served: Ninety-three children.

Case Study: Health Support

Priya is an 8-year-old girl who has been referred to us by Kumudini for her safety and to prevent her from further abuse. She is a rape survivor. When her mother eloped with another man, her father (who is a painter by profession) took on more work to provide for the family. However, the lack of adult presence in her household attracted people with criminal intent, who took advantage of the situation.

The father became aware of the situation and supported and fought for his little girl. Due to the concern for her safety, she was sent to Kumudini by the Tokha Municipality. After her case hearing she was then referred to Asha's family-based care home for further care.

The incident has traumatised her so much that she is still wetting the bed, which was a challenging situation for the House Mother. Priya was taken for a physician's consultation, and from there she was sent for a psychiatric consultation, which confirmed she is experiencing complex PTSD; she is now being given weekly therapy sessions as a result. She misses her father and younger brother so much that she keeps asking to visit them. This reporting period we had a family meeting with her father to explore the possibility of her being reintegrated into the family. However, her father has clearly stated that he feels inadequate to take care of both of his children, as he would be the only one providing care for them both, whilst simultaneously trying to earn enough to support them. We have therefore advised him to think and plan for Priya's reintegration as soon as he can. She is studying in grade 1, but she is not performing at a satisfactory standard at this level.

Keeping Family Safe in Community

Supported by Rosie May Foundation, UK and Asha Nepal, 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.

This year we found that many of our beneficiaries who lost their jobs due to the COVID-19 pandemic were able to look for alternative employment and as such the impact has reduced significantly over the

year. However, families still struggled to manage their basic daily expenses and for some families it was difficult to survive. As such families continued to receive financial support, wherever possible.

As travel became easier, we were also able to restart our training workshops, such as our life-skill based workshops on child abuse and human trafficking for schoolteachers. Further to this, we were able to resume monthly or at least quarterly home visits for needy families, alongside regular contact via phone calls.

Objectives:

- To provide immediate stability to the families in the community.
- To improve mental health and enable families to have stable living conditions.
- To strengthen individuals through counselling and regular visits.
- To encourage regular school attendance.
- To sustain family reintegration.
- To enable families to become self-sustained, with increased consistency in family activities and improved quality and standards of living.

Activities:

- **Case management service:** This service ensures that all the beneficiaries are cared for on an individual basis, whereby their individual needs are acknowledged and addressed accordingly. In community we are serving ninety-three children from sixty-six families. During the year we closed seven cases, with an additional case kept on hold as they might need support in future. We also took on five new cases to support in community. All the children are living with their families and are doing well.
- **Health Service:** During this year we provided health services to ten families. Among them one child was supported with nutritional food support. Among other health issues there were three mothers who went through surgery, one for a heart problem, the other one for a broken leg and the third one for a tumour. Our on-staff social worker visited the hospital forty-one times to check-up and follow-up, and three times brought nutritional food supplements.
- **Family and Social Relationship:** Throughout the year, social workers visited families at home one-hundred and twelve times. Families also came to Asha Nepal's office three-hundred and three times to meet with social workers and counsellors. Further to this, social workers were able to visit children at school fifty-nine times and throughout the year families were checked up on through phone calls one-thousand, four-hundred and forty-two times.
- **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 eleven families have received this service. In addition, five families received food support, eight families received rent support and seventeen children received new clothes during the festival.
- **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 nineteen beneficiaries benefited from individual sessions. Eight family counselling sessions were also conducted. Alongside this, a psychiatric consultation was also carried out for one child.
- **Extracurricular Activities:** This year children enjoyed all the extracurricular activities, i.e. Taekwondo classes, music class, yoga, dance class, with the continuation of computer classes and library reading circle.

In addition to the activities carried out to support families, Asha Nepal also supports the community through its extra-curricular activity centre. Activities provided are:

- **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 organises various activities, led by the children themselves, but under the supervision of Asha Nepal.

Total beneficiaries served: Sixty-six families
Ninety-three children
(One-hundred and fifty-nine direct beneficiaries)

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 the local and national government visited several times for various monitoring purposes. The SWC, MCRC, Tokha municipality and Ward officials also visited, having been prevented from doing so during the COVID-19 pandemic. We also received groups of volunteering visitors from Australia and the UK.

Challenges

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

- It has been challenging to find a suitable house mother, following the unsuccessful hiring of a number of potential candidates.
- Being exposed to highly emotional situations over a prolonged period can lead to compassion fatigue and it can be difficult to remain unaffected by distressing cases, especially when you're dealing with them on a daily basis.
- Children are often lacking in motivation to do the work and less focussed on their studies, especially following the disruption of the COVID-19 pandemic.
- Children's behaviour also continues to be an issue, as regular changes in house mothers has created inconsistency which has leads to an unwillingness to follow the rules by some.
- Securing continued funding has proved challenging.
- There is an issue of confidentiality during the counselling sessions conducted by phone and/or virtually.
- One child has suffered from a kidney stone and had to undergo an operation to remove the stone from their ureter.

Learning

- The transition of House Mothers often results in challenging behaviour from the children.
- The training of new House Mothers has been difficult, as it takes them a long period of time to learn and understand the child protection and standards of care that Asha provides for its beneficiaries.
- We have learnt that to survive we need to remain flexible and be prepared to adapt to new circumstances.
- We have learnt that, instead of unnecessary worrying, we need to acknowledge that situations or issues have both advantages and disadvantages. The issues just need to be recognised, solved and closed.

- We have realised that we need to maintain the funding for crisis management during the preparation of the annual organisational budget.

Achievements

- We reached thirty-one families this period, including providing food support for them and rental support for fifteen of our most needy beneficiaries.
- During this year we were able to reintegrate two children in our community with their families.
- Two of our girls have decided to continue their education up to a graduate level, and seven of our girls are perusing undergraduate degrees.
- Career counselling training has been provided to our class 9 and 10 children by Career Disha Nepal.
- Thirty children have benefited from our residential services and among them ten children were reintegrated into their families.
- Asha Nepal's CPP is presented to all staff members and the communications of these requirements are kept up to date.
- All of our staff are orientated on child protection and safeguarding policies.
- Members of staff participated in various workshops and training including:
'Victim identification' by AATWIN;
'Trafficking in person and child protection' by CELLERD;
'Case management and software update' by NCRC;
'Care for care giver' by For the One;
Two-day workshop on social justice, gender equality and sustainable development by Tokha Municipality.
- This year's General Assembly was conducted successfully on Mangsir 10.
- Dental camp was conducted at the office premises and was carried out by Universal Dental Clinic.
- We provided Women Wellness training to our children, as well as Life Skill training which is facilitated by our psycho-social counsellor.
- One of our beneficiaries who studied Education as an undergraduate degree managed to successfully get a job as an ECD teacher in a government run school in Tokha Municipality.
- All the residential staff (House Mothers) participate in Psychosocial orientation training.
- One of the girls got her birth Certificate.
- Our children studying in classes 8 to 10 have been able to take part in a three-day educational skills workshop.
- We ran a two day Food Handling and Hygiene course for all four of our House Mothers, and all the residential children and House Mothers attend two days of training on Self Defence, First Aid and Fire Control training.

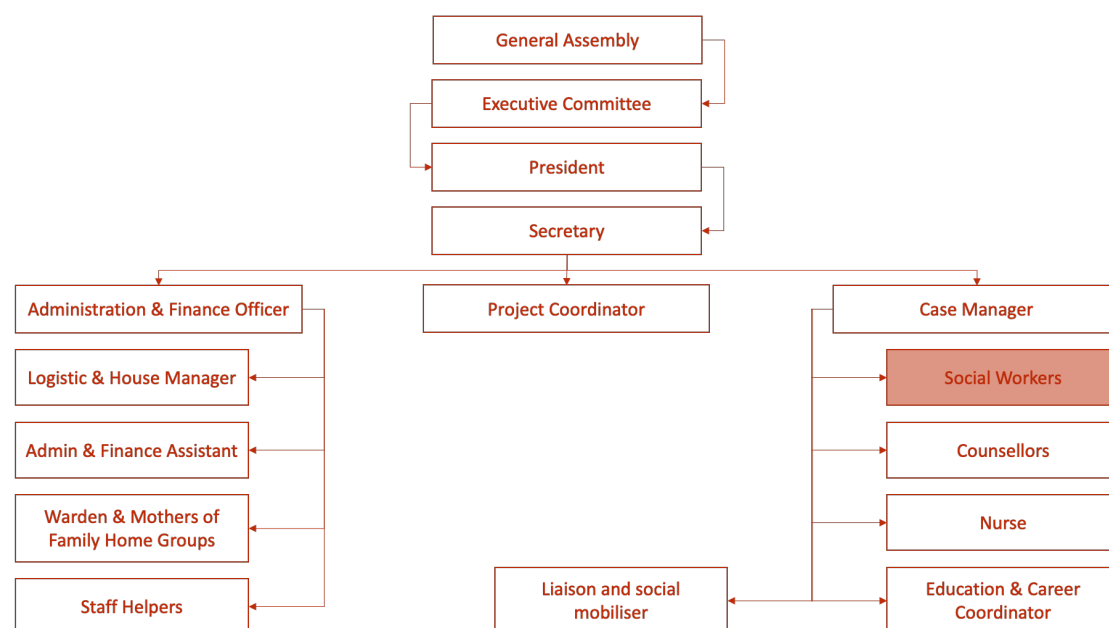
Structure, governance, and management

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.

Andrea Ubhi

Andrea Ubhi (Oct 20, 2023 16:26 GMT+1)

Dr Andrea Ubhi
Trustee

Dated: 20/10/2023

INDEPENDENT EXAMINER'S REPORT

For the year ended 31 December 2022

I report on the accounts of Asha Nepal (UK) for the year ended 31 December 2022, which are set out on pages 15-19.

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 FCA BSc
Chartered Accountant
Equilibrium Accountants Ltd
48 Goodramgate, York, YO1 7LF

12 October 2023

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 December 2022

	Notes	Restricted Funds £	Unrestricted Funds £	Year to 31 Dec 22 Total £	Year to 31 Dec 21 Total £
INCOME	2				
Incoming and endowments from:					
Donations and legacies		1,500	66,529	68,029	58,055
Charitable activities		-	-	-	-
Other trading activities		-	-	-	-
Investments		-	-	-	-
Other income		-	12	12	17
Total incoming resources		1,500	66,541	68,041	58,072
EXPENDITURE					
Expenditure on:					
Raising funds	3	-	216	216	216
Charitable activities	4	54,427	40,070	94,497	28,387
Other	5	-	12,929	12,929	837
Total resources expended		54,427	53,215	107,642	29,440
Net income / (expenditure) for the year		(52,927)	13,326	(39,665)	28,632
Transfer from general to restricted funds		52,947	(52,947)	-	-
RECONCILIATION OF FUNDS					
Total funds brought forward as at 1 Jan 22		14,229	43,750	57,979	29,347
Total funds carried forward as at 31 Dec 22		14,249	4,129	18,378	57,979

The notes on pages 17-19 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 2022

	Notes	£	As at 31 Dec 22 £	As at 31 Dec 21 £
FIXED ASSETS				
Tangible assets			-	-
CURRENT ASSETS				
Stocks		-	-	-
Debtors		64	-	-
Cash at bank and in hand		18,314	57,979	
Creditors: Amounts falling due within one year			-	-
Net Current Assets / (Liabilities)			18,378	57,979
Total Assets less Current Liabilities			18,379	57,979
Creditors: Amounts falling due after more than one year			-	-
Net Assets			18,314	57,979
FUNDS	6			
Unrestricted funds			4,129	43,750
Restricted funds			14,249	14,229
Total Funds			18,378	57,979

The notes on pages 17-19 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 15-19 were approved by the Board of Trustees and signed on its behalf by:

Andrea Ubhi

Andrea Ubhi (Oct 20, 2023 16:26 GMT+1)

Dr Andrea Ubhi
Trustee

Date: 20/10/2023

NOTES TO THE ACCOUNTS

For the year ended 31 December 2022

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 £4,570 (2021: £4,310) 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. In addition to this, £10,995 (2021: £0) was paid out in respect of travel expenses for Andrea Ubhi (Trustee) and a team of volunteers who visited Nepal in September 2022 to provide strategic and pastoral support to the directors of the Charity in Nepal. They also took the residents of the Care Homes on a day out and formed part of the team of adult supervisors for the children. This team included Nicholas, Matthew and Elizabeth Ubhi,

who are the children of Andrea Ubhi, and Amy Baker, an employee of Andrea Ubhi's company Andrea Ubhi Ltd, and her partner. All members of the team provided voluntary support to the Charity in Nepal and following the trip both Amy and Nicholas became Trustees of Asha Nepal UK.

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 22 Total £	Year to 31 Dec 21 Total £
Donations and legacies				
General	1,500	66,529	68,029	58,055
Other Trading Activities				
Event Income	-	-	-	-
Other Income				
Bank Interest Received	-	-	-	-
Misc Income	-	12	12	17
	<u>1,500</u>	<u>66,541</u>	<u>68,041</u>	<u>58,072</u>

3. RAISING FUNDS

	Restricted Funds £	Unrestricted Funds £	Year to 31 Dec 22 Total £	Year to 31 Dec 21 Total £
Just Giving Charges	-	216	216	216
	<u>-</u>	<u>216</u>	<u>216</u>	<u>216</u>

4. CHARITABLE ACTIVITIES

	Restricted Funds £	Unrestricted Funds £	Year to 31 Dec 22 Total £	Year to 31 Dec 21 Total £
Asha Office	54,427	40,070	94,497	28,387
	<u>54,427</u>	<u>40,070</u>	<u>94,497</u>	<u>28,387</u>

5. OTHER

	Restricted Funds	Unrestricted Funds	Year to 31 Dec 22 Total	Year to 31 Dec 21 Total
	£	£	£	£
Travel	-	11,059	11,059	-
Bank Charges	-	734	734	333
Advertising	-	285	285	-
Supplies	-	411	411	-
Accountancy	-	504	504	504
	-	12,993	12,993	837

6. FUNDS

	Restricted Funds	Unrestricted Funds	Year to 31 Dec 22 Total	Year to 31 Dec 21 Total
	£	£	£	£
Unrestricted Fund				
General	-	4,065	4,065	43,750
Ear-marked	-	-	-	-
Restricted Fund				
Small Group Homes	-	-	-	-
Keeping Families Safe	-	-	-	-
Education Support	14,249	-	14,249	14,229
	14,249	4,065	18,314	59,979

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.



Charity Accounts Annual Return Declaration Form

Enclosed is a copy of the information that will be transmitted to the Charity Commission, once authorised by you. The copy includes all completed supplementary pages & attachments. Before transmitting the return (or amendment) information to the Charity Commission using the Charity Commission's Online Service, your adviser must provide you with a copy of your return (or amended return) information for you to declare that the information is correct and complete to the best of your knowledge and belief and approve submission to the Charity Commission. If you give false information or conceal any part of your income or chargeable gains you may be liable to financial penalties. It is recommended that you retain a copy of the Return (or amended return information) transmitted to the Charity Commission.

Declaration

I understand that when I advise Equilibrium that I have approved this copy they will be entitled to submit my return (or amended return) information using the Charity Commission Online Service.

Name: Andrea Ubhi

Date: 20/10/2023

Signature: *Andrea Ubhi*
Andrea Ubhi (Oct 20, 2023 16:26 GMT+1)

ADC069 | Asha Nepal Financial Accounts 2022

Final Audit Report

2023-10-20

Created:	2023-10-20
By:	Equilibrium Accountants (nikki@equilaccs.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAApgLuPkvhZxmL_4EwMXRRwwiMY1jRurt

"ADC069 | Asha Nepal Financial Accounts 2022" History



Document created by Equilibrium Accountants (nikki@equilaccs.co.uk)

2023-10-20 - 1:12:08 PM GMT- IP address: 92.11.216.163



Document emailed to Andrea Ubhi (andrea@andreaubhi.com) for signature

2023-10-20 - 1:12:16 PM GMT



Email viewed by Andrea Ubhi (andrea@andreaubhi.com)

2023-10-20 - 3:16:28 PM GMT- IP address: 31.94.30.168



Document e-signed by Andrea Ubhi (andrea@andreaubhi.com)

Signature Date: 2023-10-20 - 3:26:46 PM GMT - Time Source: server- IP address: 92.11.216.163



Agreement completed.

2023-10-20 - 3:26:46 PM GMT



Adobe Acrobat Sign