

# **GLOBAL ACTION NEPAL**

**Charity Number: 1090773**

**Financial Reports**

**For the Period 1 January 2020 to 31 December 2020**

**GLOBAL ACTION NEPAL**

**Trustees' Annual report**

**For the Period 1 January 2020 to 31 December 2020**

**Principal Address**      4 City View, Bath, BA1 5JQ

**Trustees**

C. Sowton  
J Alanko  
D Oglaza  
R Wilkinson

**Independent examiner**

Malcolm Lucas FCA  
For Menzies LLP  
Centrum House  
36 Station Road  
Egham  
Surrey  
TW20 9LF

## GLOBAL ACTION NEPAL

### Trustees' Annual report

#### For the Period 1 January 2020 to 31 December 2020

The Trustees present their annual report together with the financial statements for the year ended 31 December 2020. The Trustees confirm that the Annual Report and financial statements of the charity comply with the current statutory requirements, and have been prepared in the receipts and payments basis.

#### Objectives and Activities

##### a. Policies and objectives

GAN has been working exclusively in Nepal for two decades to help develop the education system and implement social change. We work to enhance the rising generation's life chances in Nepal by widening its access to and participation in empowering, community sustaining, gender-equalising basic education and vocational skills development. GAN in Nepal is registered with the Social Welfare Council in Nepal, and GAN in the UK with the Charity Commission in the UK.

Our key objectives are to:

- improve the quality and relevance of basic school education;
- conduct research and advocacy in education and health related sectors;
- ensure inclusion, access and equality for all children in basic health and education;
- develop the social and emotional life skills of children and young people;
- promote volunteerism and the exchange of culture through the involvement of national and international volunteers in the development process; and
- protect human rights, focusing in particular on the rights of women and children.

##### b. Activities for achieving objectives

We deliver over a range of projects across Nepal. Details, including photographs and videos across the full range of our activities are on our website at [www.globalactionnepal.org](http://www.globalactionnepal.org). By way of illustration these include:

**Better classrooms, better learning:** Reflecting the core of GAN's philosophy to upskill the local people, this is a programme with the underlying philosophy that better learning is created through better classroom practices and environments. To achieve this, GAN supports the development of better teaching and learning practices through training and support to teachers in community schools in otherwise unreached areas. For example, it has set up learning communities across participating schools that support the spread of good practice and child friendly teaching practice, as well as running workshops on topics such as Multi Grade Multi Level teaching and learning and income generation for schools. It also provides support to the physical infrastructure of schools in programme areas. This has included building and renovating toilets, improving the supply of drinking water, creating "library corners" with books, chairs, pictures that encourage young children to read, providing desktop computer facilities that enable access to wider learning materials for both teachers and pupils.

**Khelaun Khelaun ("Let's Play"):** This innovative project in Lamjung and Lalitpur in central Nepal, generously funded by Play for Change, has promoting the participation of girls in sport as its specific focus since female participation in either formal or informal sport is very marginal in Nepal. All sports, in the 14 schools and with the 5,000 pupils supported, are conducted by boys and girls together, and representative teams must have a 50/50 balance. This project provides equipment, ground improvement and training to schools and communities to enable sports such as badminton and volleyball to be played, as well as "outdoor gyms" for general fitness.

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**Sisters for Sisters:** This project has the aim of encouraging girls to stay on longer at school —girls in particular tend to drop out of education early in order to help with housework or the family farm, The key mechanism for delivering this change is by encouraging older girls ('big sisters') who have completed secondary school to support four younger girls ('little sisters') who are at risk of dropping out school. They work with the girls, their families and their schools to ensure that they remain within formal education structures. The project gives particular focus to the key transition points in a child's educational journey where dropping out is highest; from primary to lower secondary, from lower secondary to higher secondary education. Community mobilisers support and train the big sisters, working with them on maximising the impact of the programme. The team works directly with schools and educational stakeholders (e.g. teachers, head teachers, school governors) to help them create a gender sensitive environment. This self-confidence is further developed —and key educational messages shared —through open theatre. The participants in the programme are supported to write, produce, direct and act in their own plays, which deal with a range of societal issues. These plays are then performed in the communities. This is a powerful way of raising issues and bringing about changes in attitudes.

### FINANCIAL REVIEW

#### a. Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

#### b. Reserves Policy

At the end of the year we had reserves of £46,536 as compared to £29,276 at the end of the previous year. Of these, £14,923 were restricted cash and reserved for specific projects and £31,613 were unrestricted. Our approach to restricted reserves is to pay funds to our partner organization, GAN Nepal, in line with project delivery in Nepal. For unrestricted reserves, we aim to maintain sufficient levels to meet at least six months GAN UK operating costs. From 2020 we are no longer committed to making general contributions to GAN Nepal operating costs, the objective being that these are covered by GAN Nepal from its own fundraising.

## **GLOBAL ACTION NEPAL**

### **Trustees' Annual report**

**For the Period 1 January 2020 to 31 December 2020**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **a. Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

##### **b. Method of appointment or election of trustees**

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

##### **c. Risk Management**

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity. In considering these risks, the trustees recognise the particular issue of it supporting operations in a country where expectations of the governance framework are not always as high as in the UK.

- that money remitted to developing countries is not used as effectively as it could be for the purposes intended;
- our significantly fluctuating income streams which impact on our ability to maintain even our minimal UK operation and to provide sustained support to GAN Nepal; and
- our limited resources being stretched over too wide a range of projects.
- receiving and improving impact reporting on projects combined with visits by GAN UK staff and trustees to Nepal to visit projects and assess their impact;
- visit projects and assess their impact;
- maintaining a strong reserve position in the UK to smooth fluctuations; and
- looking hard at how to rationalize our projects to bring more focus to our activities.

## GLOBAL ACTION NEPAL

### Trustees' Annual report

For the Period 1 January 2020 to 31 December 2020

#### d. Trustees responsibilities

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the income and expenditure, of the charity for that period. In preparing the financial statements, the trustees are required to:

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


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

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

#### PLANS FOR FUTURE PERIOD

We are continuing with a range of projects currently supported. Whilst alert to new funding opportunities we are not actively looking for new grant funding.

This report was approved by the Trustees and signed on their behalf by

DocuSigned by:  
  
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Name **David Oglaza**  
Trustee  
Date **22-Oct-2021**

## **GLOBAL ACTION NEPAL**

### **Independent Examiner's Report to the trustees of Global Action Nepal For the Period 1 January 2020 to 31 December 2020**

#### **Respective responsibilities of Trustee 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 for this year under Section 144 of the Charities Act 2011 ("the Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under Section 145 of the Charities Act,
- to follow the applicable Directions given by the Charity Commission (under Section 145(5)(b) of the Act),
- to state whether particular matters have come to my attention.

#### **Basis of Independent Examiner's statement**

My examination was carried out in accordance with 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 the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

#### **Independent Examiner's statement**

In connection with my examination, no material matters have come to my attention which gives me cause to believe that, in any material respect:

- accounting records were not kept in accordance with Section 130 of the Charities Act;
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: \_\_\_\_\_

Date: \_\_\_\_\_

**Malcolm Lucas FCA DChA**

Menzies LLP

Chartered Accountants

Centrum House. 36 Station Road, Egham. Surrey. TW20 9LF

## GLOBAL ACTION NEPAL

## Receipts and Payment Account

## For the Period 1 January 2020 to 31 December 2020

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total funds 2020 £	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £
<b>Income from:</b>						
Donations and legacies	33,997	14,591	48,588	17,335	47,585	64,920
Investments	17	-	17	51	-	51
Total income	<u>34,014</u>	<u>14,591</u>	<u>48,605</u>	<u>17,387</u>	<u>47,585</u>	<u>64,972</u>
<b>Expenditure on:</b>						
Project costs	5,355	18,710	24,065	38,594	67,156	<b>105,750</b>
General expenses		-	-		-	-
Subscriptions		-	-		-	-
IT software & consumables		-	-		-	-
Travel, accomodation & subsistence	-	-	-	45	-	<b>45</b>
Governance costs	1,320	-	1,320	2,566	-	<b>2,566</b>
Accountancy		-	-		-	-
Other costs	5,960	-	5,960	3,839	-	<b>3,839</b>
Total expenditure	<u>12,635</u>	<u>18,710</u>	<u>31,345</u>	<u>45,044</u>	<u>67,156</u>	<u>112,200</u>
Inter-fund transfers	241	(241)	0	-	-	-
<b>Net Receipts / (Payments)</b>	<u>21,620</u>	<u>(4,360)</u>	<u>17,260</u>	<u>(27,657)</u>	<u>(19,571)</u>	<u>(47,228)</u>
<b>Cash/ Reserves held 1 January</b>	9,994	19,282	29,276	37,651	38,853	76,504
<b>Cash / Reserves held at 31 December</b>	<u>£ 31,613</u>	<u>£ 14,923</u>	<u>£ 46,536</u>	<u>£ 9,994</u>	<u>£ 19,282</u>	<u>£ 29,276</u>

# GLOBAL ACTION NEPAL

## Statement of Assets and Liabilities as at 31 December 2020

	2020 £	2019 £
<b>Assets</b>		
Cash at bank	£ 46,536	29,276
Gift Aid tax recoveries	-	20,809
Total assets	<u>£ 46,536</u>	<u>£ 50,085</u>
<b>Liabilities</b>		
Fees	£ 1,542	1,320
Total liabilities	<u>£ 1,542</u>	<u>£ 1,320</u>

The financial statements were approved by the Trustees and signed on their behalf by:

Name **David Oglaza**  
Trustee

DocuSigned by:  
*David Oglaza*  
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Date 22-Oct-2021