

GLOBAL ACTION NEPAL

Charity Number: 1090773

Financial Reports

For the Period 1 January 2021 to 31 December 2021

GLOBAL ACTION NEPAL

Trustees' Annual report

For the Period 1 January 2021 to 31 December 2021

Principal Address 4 City View, Bath, BA1 5JQ

Trustees

C. Sowton
J Alanko
D Oglaza
R Wilkinson

Independent examiner

Janice Matthews FCA
For Menzies LLP
Centrum House
36 Station Road
Egham
Surrey
TW20 9LF

GLOBAL ACTION NEPAL

Trustees' Annual report For the Period 1 January 2021 to 31 December 2021

The Trustees present their annual report together with the financial statements for the year ended 31 December 2021. 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.

Chair's introduction

2021 proved to be a very challenging year for the charitable sector, including GAN. The continuing Covid-19 infection rates and lockdowns in the country meant that many of our fundraising events during the year were cancelled, thus reducing our income.

Our successful project with Play for Change came to an end, we paid for vocational courses for children from the House of Hope Orphanage and continued to expand and develop the GAN Centre to start to generate income. With the lockdown restrictions, our trustee Jaska Alanko was unable to make a trip to Nepal to celebrate our 25th year of working in Nepal. We look forward to celebrating our quarter century anniversary when we can!

GAN looks forward to a better year in 2022 with the easing of COVID and both the UK and Nepal returning back to a new normal.

We would like to thank each and every one of our generous supporters, trustees, hard-working Nepali staff and volunteers for their help in continuing to enable GAN to empower those most in need. We trust we can count on your continued support in the years to come.

Objectives and Activities

a. Policies and objectives

GAN has been working exclusively in Nepal for over 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. 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 (<https://www.playforchange.org/khelaun-khelaun-nepal>) has been 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 44 schools and with over 5,000 pupils supported, are conducted by boys and girls together, and representative teams must have a 50/50 balance. This project has been providing 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. Although funding drew to a close in 2021, the values and approach of this project continue to make a positive impact.

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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. This project has been delivered in partnership with Voluntary Service Overseas - see <https://www.vsointernational.org/sites/default/files/2020-07/vso-nepal-sfs-communities-institutions-report-v2.pdf>

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 £34,047 as compared to £46,536 at the end of the previous year. Of these, £12,342 were restricted cash and reserved for specific projects and £21,705 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 have no longer been committed to making general contributions to GAN Nepal operating costs, the objective being that these are covered by GAN Nepal from its own fundraising.

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.

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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.

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Trustees' Annual report

For the Period 1 January 2021 to 31 December 2021

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.

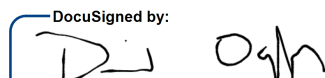
The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, 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

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Name **David Oglaza**
Trustee and Chair

Date 10-Oct-2022

GLOBAL ACTION NEPAL

Independent Examiner's Report to the trustees of Global Action Nepal For the Period 1 January 2021 to 31 December 2021

I report to the trustees on my examination of the accounts of Global Action Nepal for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act')

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the charity Commission under section 145(5)(b) of the Act.

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: 10-Oct-2022
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Janice Matthews FCA

Menzies LLP

Chartered Accountants

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

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Receipts and Payment Account

For the Period 1 January 2021 to 31 December 2021

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total funds 2021 £	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £
Income from:						
Donations and legacies	4,564	22,421	26,984	33,997	14,591	48,588
Investments	2	-	2	17	-	17
Total income	4,566	22,421	26,986	34,014	14,591	48,605
Expenditure on:						
Project costs	12,074	24,950	37,024	5,355	18,710	24,065
General expenses		-	-			-
Subscriptions		-	-			-
IT software & consumables		-	-			-
Travel, accomodation & subsistence	-	-	-			-
Governance costs	1,542	-	1,542	1,320	-	1,320
Accountancy		-	-			-
Other costs	910	-	910	5,960		5,960
Total expenditure	14,526	24,950	39,476	12,635	18,710	31,345
Net of Receipts/(Payments)	(9,960)	(2,529)	(12,489)	21,379	(4,119)	17,260
Inter-fund transfers	52	(52)	-	241	(241)	-
Net Receipts / (Payments)	(9,908)	(2,581)	(12,489)	21,620	(4,360)	17,260
Cash/ Reserves held 1 January	31,613	14,923	46,536	9,994	19,282	29,276
Cash / Reserves held at 31 December	£ 21,705	£ 12,342	£ 34,047	£ 31,613	£ 14,923	£ 46,536

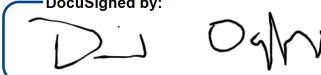
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Statement of Assets and Liabilities as at 31 December 2021

	2021 £	2020 £
Assets		
Cash at bank	£ 34,047	46,536
Gift Aid tax recoveries	-	-
Total assets	<u>£ 34,047</u>	<u>£ 46,536</u>
Liabilities		
Fees	£ 1,500	1,542
Total liabilities	<u>£ 1,500</u>	<u>£ 1,542</u>

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

Name **David Oglaza**
Trustee

DocuSigned by:

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Date 10-Oct-2022