

GLOBAL ACTION NEPAL

Charity Number: 1090773

Financial Reports

For the Period 1 January 2022 to 31 December 2022

GLOBAL ACTION NEPAL

Trustees' Annual report

For the Period 1 January 2022 to 31 December 2022

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
2nd Floor
Magna House
18-32 London Road
Staines-Upon-Thames
TW18 4BP

GLOBAL ACTION NEPAL

Trustees' Annual report For the Period 1 January 2022 to 31 December 2022

The Trustees present their annual report together with the financial statements for the year ended 31 December 2022. 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

2022 proved to be another challenging year for the charity sector, including GAN, but green shoots began to emerge. The continuing Covid-19 infection rates early in the year meant that many of our fundraising events during the year were cancelled or did not generate as much income as they previously did, thus reducing our income. The London Marathon did take place for the first time in two years which provided a timely boost to our income.

During lockdown the number of projects run in Nepal reduced and our sister charity in Nepal had to make staff redundant to become a 'lean' organisation in order to get through this period before starting to rebuild towards the end of the year. GAN in the UK continues to be run only by volunteers with no paid members of staff.

We started a small but successful partnership with Liverpool John Moores University to boost menstrual education because in Nepal, women and girls do not have the basic right to a dignified menstrual cycle.

We continued to pay for vocational courses for children from the House of Hope Orphanage in Nepal and continued to expand and develop the GAN Centre outside Kathmandu to start to generate income. In the longer term we aim to create a surplus from the GAN Centre in order to support our work in schools in the community.

With the lockdown restrictions, our trustee Jaska Alanko was unable to make a trip to Nepal to celebrate our 26th year of working in Nepal but Jaska was able to go in March 2023 for our first visit since before COVID.

We would like to thank each and every one of our generous supporters, trustees, hard-working 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.

David Oglaza
Chair of Trustees
Global Action Nepal

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. GAN in Nepal and GAN in the UK are two separate organisations, with the UK charity existing primarily to fund the Nepalese organisation.

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:

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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.

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. We have minimal commitments, broadly providing funding on the basis of passing on what we receive as donations. 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 £37,559 as compared to £34,047 at the end of the previous year. Of these, £18,032 were restricted cash and reserved for specific projects and £19,527 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.

GLOBAL ACTION NEPAL**Trustees' Annual report****For the Period 1 January 2022 to 31 December 2022****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.

The two key risks are seen as:

1. committing more funding than we have available and creating financial dependence on us by our Nepalese partners that we are unable to fulfill. To counter this we have ensured that we only commit within the limits of our actual resources or restricted income, encouraging those who we fund to increasingly look elsewhere for funding;
2. not getting good value for the funds that we transfer. To do this we seek to ensure that we get clear reports on how funding has been used with specific plans sought where we have discretionary funds available. We maintain contact with key individuals both in writing and by talking with them, with occasional visits by UK trustees to Nepal.

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 12-Oct-2023

GLOBAL ACTION NEPAL

Independent Examiner's Report to the trustees of Global Action Nepal For the Period 1 January 2022 to 31 December 2022

Independent examiner's report to the trustees of Global Action Nepal ('the charity')

I report to the trustees on my examination of the accounts of the charity for the year ended 31 December 2022.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 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 the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

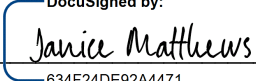
Independent Examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records.

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

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the Charity's Trustees as a body, for my work or for this report.

Signed: 
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Date: 12-Oct-2023

Janice Matthews FCA

Menzies LLP
Chartered Accountants
2nd Floor
Magna House
18-32 London Road
Staines-Upon-Thames
TW18 4BP

GLOBAL ACTION NEPAL

Receipts and Payment Account

For the Period 1 January 2022 to 31 December 2022

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total funds 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
Income from:						
Donations and legacies	17,465	11,690	29,155	4,564	22,421	26,985
Investments	26	-	26	2	-	2
Total income	17,492	11,690	29,181	4,566	22,421	26,987
Expenditure on:						
Project costs	12,321	6,000	18,321	12,074	24,950	37,024
General expenses		-	-			-
Subscriptions		-	-			-
IT software & consumables		-	-			-
Travel, accomodation & subsistence	-	-	-			-
Governance costs	1,500	-	1,500	1,542	-	1,542
Accountancy		-	-			-
Other costs	5,849	-	5,849	910		910
Total expenditure	19,670	6,000	25,670	14,526	24,950	39,476
Net of Receipts/(Payments)	(2,178)	5,690	3,512	(9,960)	(2,529)	(12,489)
Inter-fund transfers	-	-	-	52	(52)	-
Net Receipts / (Payments)	(2,178)	5,690	3,512	(9,908)	(2,581)	(12,489)
Cash/ Reserves held 1 January	21,705	12,342	34,047	31,613	14,923	46,536
Cash / Reserves held at 31 December	£ 19,527	£ 18,032	£ 37,559	£ 21,705	£ 12,342	£ 34,047

GLOBAL ACTION NEPAL

Statement of Assets and Liabilities
as at 31 December 2022

	2022 £	2021 £
Assets		
Cash at bank	£ 37,559	34,047
Gift Aid tax recoveries	-	-
Total assets	<u>£ 37,559</u>	<u>£ 34,047</u>
Liabilities		
Fees	£ 1,650	1,500
Total liabilities	<u>£ 1,650</u>	<u>£ 1,500</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 12-Oct-2023

Global Action Nepal
4 City View, Bath,
BA1 5JQ

Menzies LLP
2nd Floor, Magna House
18-32 London Road
Staines-Upon-Thames
TW18 4BP

Dear Sirs,

This representation letter is provided in connection with your independent examination of Global Action Nepal for the year ending 31 December 2022 in accordance with the relevant financial reporting framework, FRS 102 and the Charities SORP.

During the course of the independent examination of our financial statements for the period ending 31 December 2022 the following representations were made to you by management and trustees.

Financial statements

- 1 We have fulfilled our responsibilities as trustees under the Charities Act 2011 for preparing financial statements, in accordance with FRS 102 and the Charities SORP, that give a true and fair view and for making accurate representations to you as independent examiner.
- 2 The methods, data and significant assumptions used by us in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement and disclosure that is reasonable in the context of the applicable financial reporting framework.
- 3 We confirm that all events subsequent to the date of the financial statements and for which FRS 102 and the Charities SORP require adjustment or disclosure have been adjusted or disclosed.
- 4 We confirm that all related party relationships and transactions have been accounted for and disclosed in accordance with FRS 102 and the Charities SORP.
- 5 There are no liabilities, contingent liabilities or guarantees to third parties other than those disclosed in the financial statements.
- 6 We confirm that the charity has not contracted for any capital expenditure other than as disclosed in the financial statements.
- 7 We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. We also confirm our plans for futures action(s) required to enable the charity to continue as a going concern are feasible. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.
- 8 We confirm we have provided you with:
 - Access to all information of which we are aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
 - Additional information that you have requested from us for the purpose of the independent examination; and

- Unrestricted access to persons within the entity from whom you determined it necessary to obtain independent examination evidence.

9 All transactions have been recorded in the accounting records and are reflected in the financial statements.

10 We confirm that all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to the independent examiner and accounted for and disclosed in accordance with the applicable financial reporting framework, FRS 102 and the Charities SORP.

11 We confirm that the related party relationships and transactions set out below are a complete list of such relationships and transactions and that we are not aware of any further related parties or transactions.

<i>Party</i>	<i>Relationship</i>	<i>Nature of transaction</i>
C Sowton	Trustee	None
J Alanko	Trustee	None
D Oglaza	Trustee	None
R Wilkinson	Trustee	None

12 We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the charity conducts its business and which are central to the charity's ability to conduct its business, except as explained to you and as disclosed in the financial statements.

13 We acknowledge our responsibility for the design and implementation of controls to prevent and detect fraud. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

14 We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:

- Management;
- Employees who have significant roles in internal control; or
- Others where the fraud could have a material effect on the financial statements.

15 We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators or others.

16 We confirm that the charity is eligible for an independent examination of its financial statements, and that there are no circumstances which we should draw to your attention which would invalidate this eligibility.

17 We confirm that the charity has had no non-routine communication with the Charity Commission or made Serious Incident Reports during or since the period except as disclosed to you.

18 We confirm that the charity has adequate procedures in place to identify intangible income and all intangible income has been appropriately valued and included in the financial statements.

19 We have reviewed the affairs of the charity and confirm that in our opinion no income is subject to income or capital gains tax. We have also reviewed the VAT treatment in relation to contractual

services provided by the charity and confirm that VAT has been correctly accounted for as appropriate.

Yours faithfully,

Signed on behalf of the board of trustees of Global Action Nepal by:

Trustee 

Date 12-Oct-2023