

GLOBAL ACTION NEPAL

Charity Number: 1090773

Financial Reports

For the Period 1 January 2023 to 31 December 2023

GLOBAL ACTION NEPAL

Trustees' Annual report

For the Period 1 January 2023 to 31 December 2023

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
18-31 London Road
Staines-upon-Thames
TW18 4BP

GLOBAL ACTION NEPAL

Trustees' Annual report For the Period 1 January 2023 to 31 December 2023

The Trustees present their annual report together with the financial statements for the year ended 31 December 2023. 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

2023 has been very positive with overall receipts significantly up on 2022. There has been a significant boost from restricted donations of nearly £14,000 to support development work at the GAN Centre in Nepal. These have subsequently been remitted to our partner charity in Nepal during 2024 as building work has got underway and will improve the facilities in Nepal both for the provision of training and education to school staff in Nepal but, through some sub-letting for events, also support GAN Nepal to raise funds for local projects. We were also able to claim around £11,000 in Gift Aid (representing two to three years Gift Aid) and received around £16,000 in total from funds raised by our London Marathon runners to whom we are immensely grateful.

However, our underlying regular income from small regular donations has continued to decline as we lack the resources to develop this funding stream.

We would like to thank each and every one of our generous supporters, hard working staff and volunteers for their help in GAN to empower those most in need. We trust we can continue to 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 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.

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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 of 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>

Dignity Without Danger: The Dignity Without Danger (DWD) action research project has been carried out by Liverpool John Moore University and SOAS UK in collaboration with Department of Sociology, Tribhuvan University and six NGO partners in Nepal led by Global Action Nepal. The Research was carried out in a number of areas of Nepal exploring the origin, diversity and impact of social, cultural and religious menstrual practices in Nepal which deny women and girls the right to a healthy and dignified menstruation. The diverse cultural belief and social barriers of traditional customs on menstrual practices is hard to break in different parts of Nepal. DWD has created a platform of educational materials and training to support girls and women for their rights and create strategies for their voice to be heard to face and overcome such challenges. See: <https://globalactionnepal.org/menstruation-education/resources>
<https://globalactionnepal.org/menstruation-education/about-me>
<https://www.ljmu.ac.uk/microsites/dignity-without-danger>

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. Since we are operated by volunteer trustee we keep our costs to a minimum. For this reason the trustees 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 £67,872 as compared to £37,559 at the end of the previous year. Of these, £33,913 were restricted cash and reserved for specific projects and £33,959 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.

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.

GLOBAL ACTION NEPAL

Trustees' Annual report

For the Period 1 January 2023 to 31 December 2023

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.

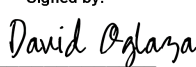
The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations,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

Signed by:

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Name **David Oglaza**
 Trustee and Chair

Date 07-Oct-2024

GLOBAL ACTION NEPAL

Independent Examiner's Report to the trustees of Global Action Nepal For the Period 1 January 2023 to 31 December 2023

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 2023..

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: 07-Oct-2024

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 2023 to 31 December 2023

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total funds 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
Income from:						
Donations and legacies	27,245	20,882	48,127	17,465	11,690	29,155
Investments	277	-	277	26	-	26
Total income	27,522	20,882	48,404	17,492	11,690	29,181
Expenditure on:						
Project costs	6,311	5,000	11,311	12,321	6,000	18,321
General expenses		-	-		-	-
Subscriptions		-	-		-	-
IT software & consumables		-	-		-	-
Travel, accomodation & subsistence	-	-	-	-	-	-
Governance costs	1,650	-	1,650	1,500	-	1,500
Accountancy		-	-		-	-
Other costs	5,130	-	5,130	5,849	-	5,849
Total expenditure	13,091	5,000	18,091	19,670	6,000	25,670
Net of Receipts/(Payments)	14,432	15,882	30,313	(2,178)	5,690	3,512
Inter-fund transfers	-	-	-	-	-	-
Net Receipts / (Payments)	14,432	15,882	30,313	(2,178)	5,690	3,512
Cash/ Reserves held 1 January	19,527	18,032	37,559	21,705	12,342	34,047
Cash / Reserves held at 31 December	£ 33,959	£ 33,914	£ 67,872	£ 19,527	£ 18,032	£ 37,559

GLOBAL ACTION NEPAL

Statement of Assets and Liabilities
as at 31 December 2023

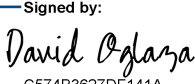
	2023 £	2022 £
Assets		
Cash at bank	£ 67,872	37,559
Total assets	<u>£ 67,872</u>	<u>£ 37,559</u>
Liabilities		
Fees	£ 1,800	1,650
Total liabilities	<u>£ 1,800</u>	<u>£ 1,650</u>

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

Name

David Oglaza
Trustee

Signed by:


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Date

07-Oct-2024