



Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	01	July	2024		30	June	2025

Section A Reference and administration details

Charity name CHILD ACTION NEPAL

Other names charity is known by CAN

Registered charity number (if any) 1097447

Child Action Nepal

PO Box: 39676

London

Postcode W2 6YP

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Florence Krief	Chair		Florence Krief
2	Simon Yun-Farmbrough	Treasurer		Simon Yun Farmbrough
3	Colleen Baldwin	Trustee		
4	Franco Mancini	Trustee		
5	Laure Morsy	Trustee		
6	Sarah McVay	Trustee	From Oct 2024	
7	Loretta Lam	Trustee	Until Jul 2024	
8				
9				
10				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Independent Examiner	Ian Stewart Nelson	9, Vincent Road, Stoke d'Abernon, Cobham, Surrey KT11 3JA
Bank	CAF Bank Ltd	King's Hill, West Malling, Kent ME19 4TA

Name of chief executive or names of senior staff members (Optional information)

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Section B Structure, governance and management

Description of the charity's trusts

Type of governing document
(eg. trust deed, constitution)

Trust deed

How the charity is constituted
(eg. trust, association, company)

Trust

Trustee selection methods
(eg. appointed by, elected by)

Appointed by Chair and Treasurer

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

All our volunteers have to complete a form, provide their CV and two reference letters and are interviewed thoroughly by the Trustees. Volunteers resident in the UK have to go through a "Care Check"

Our Child Protection Policy has to be read and signed by all volunteers before going to our project in Nepal

Trustee indemnity and liability insurance cover

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

To relieve the poverty and advance the education of orphans in Nepal, in particular but not exclusively, those of the LBU orphanage situated in the Kathmandu Valley, by provision of facilities and financial assistance.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Child Action Nepal was set up in 2003 after one of its trustees established an orphanage (LBU) in Kathmandu in 2002. Our first home had 10 boys and 10 girls and reached its full capacity. Therefore, we opened a second home in 2009 to welcome 20 more children who have lost their parents and were at risk of becoming servants, prostitutes or street children. Managing two houses became very difficult as it is hard to find good staff and we thought we could not spend as much time with each child individually, which is what makes CAN's approach so special. Therefore, as some of our children leave LBU after securing a job and a lodging, we are back to having one house and 20 children again. That way we can really create a family atmosphere and make the children feel like any other children.

In determining our programme each year, we have regard to both the Charity Commission's general guidance on public

benefit and the prevention and relief of poverty for the public benefit. The trustees always ensure that the programmes we undertake are in line with our charitable objects and aims.

Child Action Nepal, through one of its trustees, establishes orphanages in Nepal and, to ensure that each orphan receives the maximum care and attention, we limit our homes to a maximum of 20 children.

The activities currently carried out for the public benefit by the charity include:

- **Education:** the Children go to one of the best schools in Kathmandu. Once they have reached the equivalent of GCSE level, the Charity keeps on supporting the children through vocational training, college or university, depending on their ability.
- **Healthcare:** the children and local staff's healthcare costs are entirely covered by the Charity. In addition to on-going treatment for some of the children, we organise visits to the dentist and the ophthalmologist at least once a year for everybody. We also have the children and staff vaccinated
- **Cultural:** We regularly organise visits to exhibitions as well as trips so that the children have a good knowledge of their country. In addition, the children are brought up according to Nepalese customs and celebrating the main festivals. That way we prepare them to become well-integrated citizens of Nepal.

We select the children who need the most help, i.e. the ones who have the poorest background, have lost one or both of their parents and are the most at risk of ending up as street children, servants or prostitutes because their extended family cannot support them.

We employ local staff supervised by a local committee, which ensures that we pay "local prices" for all our expenses.

In addition to school education, we educate the children to be self-sufficient and, during their vacations, to take care of their clothes and shoes, and help with the cooking and cleaning of the house.

Our trustees are unpaid and personally finance some of the charity's ongoing expenses so that CAN has only minimal expenditure in the UK and all donations are used directly for the benefit of the Children.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

- We support only orphanages established by one of our trustees
- Volunteers, mostly from the UK, go to the orphanage to help the children in their studies. They have to be at least 18 years old and spend a minimum of one month at the orphanage

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

Both the climatic and political situations in Nepal are worsening, which makes our work to support destitute and orphaned children even more important.

As always, one of our main focuses is to provide an excellent education for our children. Three of them completed their university degrees in April 2025: one has already secured a job in Kathmandu, another is applying for roles abroad, and the third is pursuing further training to specialise in a particular IT field. In addition, one child is undertaking a one-year internship in Dubai and is expected to return at the end of 2025.

The five children who joined LBU in 2023 and 2024 have transferred to a new school that offers stronger teaching as well as a wide range of sports and arts activities.

In April, we also welcomed two young girls aged seven and ten, who have started at a nearby school. Both arrived in poor health, and we are ensuring they receive the medical care they need.

We plan to welcome a further two to three children in the coming year, with the objective of maintaining 20 to 22 children at LBU.

We raised funds from sponsors in the UK and Europe to support a master's degree in data science for one of our eldest children, who will study at the University of Greenwich.

We also organised a fundraising party to attract new sponsors for our latest arrivals and had supporters run the London 10k to raise additional funds.

Our presence on social media has continued to grow, helping us to build awareness, and we plan to launch a new website by the end of 2025.

Finally, our sister charity in Paris has raised funds to support the orphanage and is working to increase the number of sponsors in France.

Section E

Financial review

Brief statement of the charity's policy on reserves

CAN seeks to maintain reserves equivalent to six to twelve months of ongoing expenses. Due to rising education costs, our current reserves are below this level, and we are actively working to rebuild them.

Details of any funds materially in deficit

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Principal sources of funds:

- Direct individual donations
- Individuals performing sponsored challenges or events to raise funds for CAN (London 10k, marathon, etc.)
- Fundraising through websites such as Justgiving.com
- Sale of Christmas cards
- Grant giving charities

Expenditure:

- CAN's administrative expenses are mainly supported by the trustees. However the cost of bank transfers to Nepal and insurance are supported by CAN
- CAN controls every month the expenses at the orphanage in Nepal and one of our Trustees visits the orphanage around 3 times a year (at her own expense).

Investment policy:

We have a conservative approach to investment.

Section F Other optional information

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Florence Krief	Simon Yun-Farmbrough
Position (eg Secretary, Chair, etc)	Chair	Treasurer
Date	23.09.25	



CHILD ACTION NEPAL

Annual Report

Financial Position Year End

Available Balance b/f

30 Jun 2025

15,628.34

Income

Donations	64,223.71
Tax Reclaimed	4,022.50
Interest	696.70

Total Income

68,942.91

Expenditure:

Transfer to Nepal	33,080.00
General Project Exp	3,864.00
Fund raising expenses	1,480.00
Bank Charges	538.84

Total

38,962.84

Income Less Expenditure

29,980.07

Less Increase in Pension Provision	(1,196.45)
Plus Increase in Investments	(0.88)

Total Funds Available

44,411.08

Assets

Current Account	32,589.23
M&G Charibond	11,821.85
CT Responsible Corp Bond Fund	3,172.56
IFSL CAF ESG Growth Fund	5,696.64

Gross Funds

53,280.28

Pension Provision	(8,869.20)
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Total Funds Available

44,411.08

21st September 2025

.....Date

.....Chair

.....Treasurer



CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/ members of	Child Action Nepal		
On accounts for the year ended	30 June 2025	Charity no (if any)	1097447
Set out on pages			

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended

Responsibilities and basis of report As the charity trustees of the Trust, 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 Trust'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 Act.

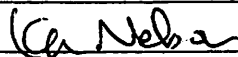
Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- 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.

** Please delete the words in the brackets if they do not apply.*

Signed:  Date: 16 September 2025

Name: Ian Nelson

Relevant professional qualification(s) or body (if any): Institute of Chartered Accountants in England and Wales

Address: 9 Vincent Road
Cobham, Surrey
KT11 3JA

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.



CHARITY COMMISSION
FOR ENGLAND AND WALES

Charity Name

Child Action Nepal

No (if any)

1097447

Receipts and payments accounts

CC16a

For the period
from

Period start date

01/07/2024

To

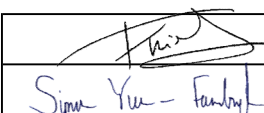
Period end date

30/06/2025

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Donations	64,224	-	-	64,224	50,501
Gift Aid Reclaimed	4,023	-	-	4,023	3,706
Interest	697	-	-	697	426
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	68,943	-	-	68,943	54,633
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	68,943	-	-	68,943	54,633
A3 Payments					
Transfer to Nepal	33,080	-	-	33,080	78,110
Fund raising expenses	1,480	-	-	1,480	597
General Project Expenses	3,864	-	-	3,864	1,145
Bank Charges	539	-	-	539	422
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total	38,963	-	-	38,963	80,274
A4 Asset and investment purchases, (see table)					
	1,197	-	-	1,197	502
	-	-	-	-	-
Sub total	1,197	-	-	1,197	502
Total payments	40,160	-	-	40,160	79,772
Net of receipts/(payments)	28,783	-	-	28,783	- 25,139
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	15,628	-	-	15,628	40,767
Cash funds this year end	44,411	-	-	44,411	15,628

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Current Account	32,589	-	-
	M&G Charibond	11,822	-	-
		-	-	-
	Total cash funds	44,411	-	-
	(agree balances with receipts and payments account(s))	OK	OK	OK
B2 Other monetary assets	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
	House Manager Pension Fund	8,869	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
B3 Investment assets	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
			-	-
			-	-
			-	-
			-	-
B4 Assets retained for the charity's own use	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
B5 Liabilities	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
			-	
			-	
			-	
			-	
Signed by one or two trustees on behalf of all the trustees		Signature	Print Name	Date of approval
			Florence Krief	21-Sep-25
		Simon Yun-Farmbrough	Simon Yun-Farmbrough	21-Sep-25