

LINCS2NEPAL

England & Wales · Charity number 1130609

Details

Status Registered

Legal form Other

Registered 2009-07-20

Register [View on the Charity Commission register](#)

Contact

Address 6 Dorrigan Close
Lincoln
LN1 1AT

Phone 07735161481

Email lincs2nepal@hotmail.co.uk

Website www.lincs2nepal.com

Activities

Objects: 1) TO PROMOTE THE BENEFIT OF ORPHANS IN NEPAL IN PARTICULAR BUT NOT EXCLUSIVELY THOSE RESIDENT AT THE JEEWAN UTTHAM (LINCS2NEPAL) CHILDREN'S HOME BY: -A) THE ADVANCEMENT OF EDUCATION AND TRAINING.B) THE RELIEF OF POVERTY, SICKNESS AND DISTRESSC) THE PROMOTION OF GOOD HEALTH.2) TO ADVANCE IN LIFE AND HELP YOUNG PEOPLE THROUGH PROVIDING SUPPORT AND ACTIVITIES WHICH DEVELOP THEIR SKILLS, CAPACITIES AND CAPABILITIES TO ENABLE THEM TO PARTICIPATE IN SOCIETY AS MATURE AND RESPONSIBLE INDIVIDUALS.

Activities: Fundraising for the relief and assistance of orphans in Nepal and providing education to poor children.

Classification

- **How:** Provides Other Finance, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief
- **Who:** Children/young People

Geography

- **Area of benefit:** OVERSEAS
- Nepal
- Lincolnshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£151,120	£127,479	-	-
2023-12-31	£131,792	£125,834	-	-
2022-12-31	£145,210	£130,159	-	-
2021-12-31	£99,257	£68,255	-	-
2020-12-31	£89,969	£69,594	-	-

Trustees

Name	Role	Appointed
Stuart Martin Wallace	Chair	2022-07-04
Andrew William Marr		2023-06-14
Giles Anthony Naylor		2025-09-02
Katy-Jane Stark		2024-02-07
Kayleigh Bianca Fisher		2024-02-07
STEVEN PRITCHARD		
TRACEY LORRAINE GODDARD		

LINCS2NEPAL

England & Wales - Charity number 1130609

Accounts

LINCS 2 NEPAL

Charity Number: 1130609

**Financial Accounts
for the year ended 31st December 2024**

**Saul Fairholm Limited
Chartered Accountants
12 Tentercroft Street
Lincoln
LN5 7DB**

LINCS 2 NEPAL

Financial Accounts for the year ended 31st December 2024

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9. Trading Profit and Loss Account
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LINCS 2 NEPAL**Financial Accounts for the year ended 31st December 2024****CHARITY INFORMATION**

PROPRIETOR:	The Committee
ADDRESS:	6 Dorrigan Close Lincoln LN1 1AT
ACCOUNTANTS:	Saul Fairholm Limited Chartered Accountants 12 Tentercroft Street Lincoln LN5 7DB
CHARITY REGISTRATION NUMBER:	1130609

LINCS 2 NEPAL

Report of the Trustees for the year ended 31st December 2024

The Trustees present their annual report for the year ended 31st December 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Name: Lincs 2 Nepal

Charity Number: 1130609

Charity's operating address: 6 Dorrigan Close
Lincoln
LN1 1AT

Trustees:

The Trustees of the Charity during the year and at the year end were:-

Stuart Martin Wallace (Chair)
Tracey Lorraine Goddard (Secretary)
Andrew William Marr (Treasurer)
Steven Pritchard
Emma Louise Crellin (resigned 14th May 2024)
Kayleigh Bianca Fisher (appointed 7th February 2024)
Katy-Jane Stark (appointed 7th February 2024)

GOVERNANCE

Lincs2Nepal is an unincorporated charity governed in accordance with its Constitution which was adopted in July 2009. The Charity is managed by the Trustees, supported by a committee of members and a part-time General Manager.

OBJECTIVES AND ACTIVITIES

Lincs2Nepal is dedicated to improving the education, health and general development of families in the poorer communities of Nepal. We aim to:

- provide assistance and opportunity, through education, to oppressed, marginalised and disadvantaged lower caste communities in Nepal, in particular children;
- further the provision of healthcare and social rights for those to whom such opportunities have previously been denied due to poverty, family circumstances or oppression; and
- create a safer environment for children and to provide support and encouragement to help improve their living and social conditions, to help them realise their potential as individuals.

We believe that education is the key to helping communities to make sustainable, long-term change and so this is the principal focus of our projects.

The Trustees confirm they have complied with their duty to have due regard to the Charity Commission's public benefit guidance during 2024, as demonstrated by the review of activities in the following sections.

LINCS 2 NEPAL

Report of the Trustees for the year ended 31st December 2024

ACHIEVEMENTS AND PERFORMANCE

2024 was a special year for Lincs2Nepal, as it marked 15 years since we became a registered charity and 10 years since we opened Jeevan Jyoti School, in partnership with Father Jomon James. There were many ups.... and inevitably, in relation to Nepal, some downs.... which we review in the following sections.

Jeevan Jyoti School

Lincs2Nepal pays for scholarships, which allow lower caste children to attend Jeevan Jyoti School in Kohalpur and receive a quality education that would not otherwise be available to them. Each child has a sponsor, whose regular donations fund the child's education, including their uniform, shoes, backpack, school dinners and other essentials. Our scholarship children are educated alongside children from fee-paying higher caste families, which is still rare in Nepal.

Our school has expanded rapidly since it opened in 2014 and now has more than 2,000 pupils. Inevitably this has had to be matched by many phases of new building and an ever-increasing number of teaching staff. During 2024, additions have included more classrooms, new offices, a reception area, a major new stage, an outdoor gym and the new Lincs2Nepal science laboratory and computer room, which we provided the funding for late in 2023.

Jeevan Jyoti School's first 10 years was marked with a major celebration in March, during which Garry Goddard addressed the teaching staff and parents in Nepali for the first time. Such anniversaries are important, but far more exciting was that 17 of our scholarship children, who started school aged 6 and 7 in 2014, became the first to take and pass their final year 10 examinations, a passport to a life they could never have dreamed of, without the support of their Lincs2Nepal sponsors. Fourteen of those scholarship students have stayed on in the 6th form, where they will be able to study the Cambridge University A level science course in the new physics, chemistry and biology labs, while the other three are continuing their studies in other colleges.

At the other end of school life, in May we welcomed 60 new nursery children onto our scholarship scheme. As of December 2024 there were 519 children on Lincs2Nepal scholarships.

40 Friends HCC Children's Home

Lincs2Nepal became the sole funder of the (then) Humanitarian Concern Center (HCC) Children's Home in Kathmandu, with effect from April 2022. To fund the Home's running costs and improve its very basic facilities, we sought to identify forty "friends" – businesses, families and individuals - who would commit to make monthly donations.

Since we accepted responsibility, the Home has been recognised as the most improved children's home in Kathmandu by the Nepali government, but we continue to make further improvements. During 2024, Lincs2Nepal provided funding to knock down and replace the existing, very basic kitchen. The new kitchen has a tiled floor, built-in cupboards and worktops, sinks with hot and cold running water, plus a solar system to heat the water. There is also an adjoining food store and dining

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Report of the Trustees for the year ended 31st December 2024

room. Other smaller improvements have included new carpets, external lighting and CCTV, all to make life safer and more comfortable for our staff and children.

In October, we took the children on their first ever holiday, a three-night stay in beautiful Pokhara, where they stayed in a hotel for the first time. The children enjoyed boat trips, rollerblading, rock climbing, visiting a funfair and eating in lakeside restaurants. It really was a wonderful few days, with memories made which will last a lifetime. We intend to make this an annual event.

During 2024, the two oldest residents completed their education and should normally have moved out, but we have employed them both on small salaries to keep the “family” together and support the existing staff. The government has sent 2 more children into our care, and we are expecting at least another 5 children to join us over the next few months. As at December 2024, 40 Friends is home to 20 children.

Adhyan

In May, one of our scholarship children - 9-year-old Adhyan - was diagnosed with leukaemia. Nepal's hospitals were not able to give Adhyan the necessary treatment, so he needed to be admitted to the Indraprastha Cancer Society and Research Centre in Delhi. Adhyan's family and friends raised what little they could, supplemented by Jeevan Jyoti school fundraising, before Lincs2Nepal agreed to meet the balance of Adhyan's treatment costs.

Almost seven months on, Adhyan's treatment has gone well. He is still in hospital in Delhi, but is expected to be discharged soon and will hopefully be able resume his education at Jeevan Jyoti School.

Earthquake relief work

Nepal experienced an earthquake in November 2023, centred on Jajarkot which is approximately 100 miles to the north-east of Jeevan Jyoti School. Lincs2Nepal initially provided emergency relief - tents, thermal blankets, food, clothes and other essentials - to two remote villages which had suffered more than 30 deaths, many injuries and where 33 families were left homeless.

During 2024, following an appeal and a donation of £5,000 from 3dtotal, we agreed to provide the people of Kortang village with timber and corrugated sheets to build proper homes, also using the stone and clay that their original homes were made from. Working with local contacts, we were able to ensure every affected family has a new permanent home.

We have also almost completed the complicated paperwork to allow a 10-year-old girl from Kortang, who was orphaned in the November earthquake, to join us at the 40 Friends Children's Home, providing a new start for her in a happy and caring environment, where she will also get a first-class education.

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Report of the Trustees for the year ended 31st December 2024

Flood relief work

In July, our school's Principal contacted us with news that three of our scholarship students and their families had lost their homes in the monsoon flooding. Lincs2Nepal agreed to fund the rebuild. Teachers and staff were deployed and within days the sites were cleared. Within three weeks, despite the weather, the families had better homes than the ones they had lost - brick-built and weather-proof. In October, Garry Goddard was able to visit the village of Akalghawa, to meet the affected families and officially hand over their new homes.

Project Muskan

In July, Lincs2Nepal was contacted by a student from Kathmandu University School of Management who, together with four student colleagues, was seeking sponsors for a project that they undertake as part of their second-year studies. "Project Muskan" (muskan is the Nepali word for "smiles") aimed to: deliver educational support to a government school in Rasuwa village; provide menstrual hygiene support to that village's women and seek to empower women in that community – all things that Lincs2Nepal has done in the past or continues to do elsewhere. Lincs2Nepal became Project Muskan's main sponsor. We monitored the students' delivery of their project during September and met with them in October to discuss what they had achieved and whether we might work in partnership in the future. We will be meeting them again in March 2025 to develop further plans.

Restoring water supplies

In October, we became aware of the plight of the desperately poor villagers of Devendapur, in Chitwan, whose water pumps had dried up, leaving them no choice but to walk miles each day to fetch water for drinking, washing and crop irrigation. Work had started, to link the village to the nearest mains water supply, but more money was needed to complete the trench and lay pipes. We were pleased to provide the required funding - a small sum by UK standards - to allow the work to be completed by mid-November.

FINANCIAL REVIEW

The majority of the Lincs2Nepal's income comes from our child sponsors and from the businesses, families and individuals who are helping the Charity fund the 40 Friends Children's Home. That core income is supplemented by fundraising events and other donations.

The Charity received total income of £151,120 during 2024 which was a 14.7% increase on £131,792 received in 2023.

LINCS 2 NEPAL

Report of the Trustees for the year ended 31st December 2024

The Charity spent £127,479 during the year, which was 1.3% more than the £125,834 expended in 2023. Expenditure included:

- £59,803 (47% of our total expenditure) in relation to the scholarship programme at Jeevan Jyoti School;
- £32,321 (25%) spent on running costs and continued refurbishment of the 40 Friends Children's Home;
- £7,725 (6%) to fund medical treatment costs for one of our sponsored pupils who was diagnosed with leukaemia during May 2024;
- £6,406 (5%) to rebuild homes in villages affected by the November 2023 earthquake that hit Jajarkot District;
- £4,446 (4%) to rebuild the homes of three of our sponsored pupils' families, after their previous homes were destroyed by storms during the 2024 monsoon season ; and
- £16,778 (13%) on other direct and indirect charitable expenses.

In summary, in 2024 our income exceeded our costs by £23,641, compared with a surplus of £5,958 in 2023.

The Financial Reserves policy established by the trustees is that general reserves and the 40 Friends Children's Home reserve should, together, not fall below three months' expenditure (£32,000) and should ideally be maintained at a level closer to one year's expenditure (£128,000). This is to provide some resilience in the event of variations in the value or timing of income and to allow for a managed transition, in the event that the charity could no longer commit to fund its main projects.

As at 31 December 2024, the Charity held reserves totalling £119,189 which comprised:

- £85,598 of general reserves;
- £26,640 which is earmarked for post-16 education for our sponsored children (Note 5 refers); and
- £6,951 which is earmarked for the 40 Friends Children's Home (the excess of 40 Friends income over costs incurred since we assumed full responsibility in April 2022 – Note 6 refers).

Compared with the Trustees' reserves policy, the level of relevant reserves actually varied between a high of £93,000 in December 2024 and a low of £67,000 in February 2024.

In conclusion, 2024 was a very positive year. We are extremely grateful to everyone who helped us achieve this, not least our child sponsors and the "40 Friends". We also want to pay tribute to the Principal and staff of Jeevan Jyoti School and to the staff of the 40 Friends Children's Home, without whom we could not achieve what we do.

LINCS 2 NEPAL

Report of the Trustees for the year ended 31st December 2024

Looking forward

Our core projects – Jeevan Jyoti School and the 40 Friends Children’s Home – will always be our priorities. However, when needs demand and resources permit, we will always respond. Possibilities, in 2025 and beyond, include closer working with the Project Muskan team and further relief work in Kortang village, where the school was destroyed by the earthquake.

SIGNED ON BEHALF OF THE CHARITY’S TRUSTEES



.....
Stuart Wallace
Chair and Trustee



.....
Andrew William Marr
Treasurer and Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
LINCS 2 NEPAL TRUST**

I report to the Trustees on my examination of the accounts of Lincs 2 Nepal Trust (the Trust) for the year ended 31st December 2024 which are set out on pages 9 to 13.

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 Trustee'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 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; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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.



Roger White ACA
Saul Fairholm Limited
Chartered Accountants
12 Tentercroft Street
Lincoln
LN5 7DB

Date:.....10/6/2025.....

LINCS 2 NEPAL**Statement of Financial Activities for the year ended 31st December 2024**


	<u>Notes</u>	<u>Un-restricted Funds</u> £	<u>Restricted Funds</u> £	<u>Total Funds 2024</u> £	<u>Total Funds 2023</u> £
INCOME					
Shop and Event Sales		225	-	225	5,345
Interest		390		390	
Fundraising Income					
General		145,505	-	145,505	126,447
Emergency Relief		5,000	-	5,000	-
TOTAL INCOME	2	151,120	-	151,120	131,792
DIRECT CHARITABLE EXPENDITURE					
Opening Stock		1,119	-	1,119	606
Purchases and Event Costs		453	-	453	3,943
Nepal - Cost of Projects	3	113,215	-	113,215	112,832
		114,787	-	114,787	117,381
Closing Stock		(560)	-	(560)	(1,119)
		114,227	-	114,227	116,262
INDIRECT CHARITABLE EXPENDITURE					
Staff Costs		9,912	-	9,912	7,354
Insurance		515	-	515	517
Telephone		542	-	542	593
Postage, Stationery and Marketing		765	-	765	304
Travelling		79	-	79	131
IT Costs		710	-	710	-
Bank Charges		729	-	729	673
TOTAL EXPENDITURE		127,479	-	127,479	125,834
NET INCOME/(EXPENDITURE)		23,641	-	23,641	5,958
RECONCILIATION OF FUNDS					
Total Funds Brought Forward		95,548	-	95,548	89,590
Total Funds Carry Forward		119,189	-	119,189	95,548

LINCS 2 NEPAL**Balance Sheet as at 31st December 2024**

	<u>Notes</u>	<u>2024</u>		<u>2023</u>	
		£	£	£	£
CURRENT ASSETS					
Stocks	4	560		1,119	
Cash at Bank and in Hand		118,629		94,429	
		<u>119,189</u>		<u>95,548</u>	
CREDITORS					
Amounts falling due within one year		-		-	
		<u>-</u>		<u>-</u>	
NET CURRENT ASSETS			119,189		95,548
			<u>119,189</u>		<u>95,548</u>
TOTAL NET ASSETS			<u>119,189</u>		<u>95,548</u>
FUNDS OF THE CHARITY					
<u>Unrestricted Funds</u>					
General			85,598		60,174
Earmarked for further /vocational education	5		26,640		25,076
Earmarked for 40 Friends children's home	6		6,951		10,298
			<u>119,189</u>		<u>95,548</u>
TOTAL CHARITY FUNDS			<u>119,189</u>		<u>95,548</u>

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Approved by the Board on ~~10 JUNE 2025~~ and signed on its behalf by:



 Stuart Wallace
 Chair and Trustee

LINCS 2 NEPAL**Notes to the Accounts for the year ended 31st December 2024****1. ACCOUNTING POLICIES****Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1st January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Lincs 2 Nepal meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Preparation of the accounts on a going concern basis

The accounts have been prepared on a going concern basis.

Stock

Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

2. TOTAL INCOME

	<u>2024</u>	<u>2023</u>
	£	£
Jeevan Jyoti School / KindNess projects	116,531	99,277
40 Friends Children's home	28,974	27,170
Shop and event sales	225	5,345
Emergency relief	5,000	-
Interest	390	-
	<u>151,120</u>	<u>131,792</u>

3. NEPAL-COST OF PROJECTS

	<u>2024</u>	<u>2023</u>
	£	£
Jeevan Jyoti School / KindNess projects	70,042	89,763
40 Friends Children's Home	32,321	21,275
Emergency relief	10,852	1,794
	<u>113,215</u>	<u>112,832</u>

LINCS 2 NEPAL**Notes to the Accounts for the year ended 31st December 2024****4. STOCK**

	<u>2024</u>	<u>2023</u>
	£	£
Stocks	560	1,119

5. UNRESTRICTED FUNDS-Earmarked for further/vocational education

Some child sponsors pay more than the standard monthly amount and their donations are earmarked for specific children's further education or vocational training after the child leaves school. As at 31st December 2024, £26,640 was earmarked for further education or vocational training.

6. UNRESTRICTED FUNDS – Earmarked for the 40 Friends Children’s Home

	At 1 January 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 December 2024 £
Unrestricted Funds					
Designated funds	10,298	28,974	(32,321)	-	6,951
	<u>10,298</u>	<u>28,974</u>	<u>(32,321)</u>	<u>-</u>	<u>6,951</u>

	At 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 December 2023 £
Unrestricted Funds					
Designated funds	4,403	27,170	(21,275)	-	10,298
	<u>4,403</u>	<u>27,170</u>	<u>(21,275)</u>	<u>-</u>	<u>10,298</u>

LINCS 2 NEPAL**Notes to the Accounts for the year ended 31st December 2024****7. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

As at 31st December 2024	Un- restricted <u>Funds</u> £	Restricted <u>Funds</u> £
Current Assets	119,189	-
Current Liabilities	-	-
	<hr/>	<hr/>
Total Net Assets	119,189	-
	<hr/>	<hr/>
As at 31st December 2023	Un- restricted <u>Funds</u> £	Restricted <u>Funds</u> £
Current Assets	95,548	-
Current Liabilities	-	-
	<hr/>	<hr/>
Total Net Assets	95,548	-
	<hr/>	<hr/>

8. PAYMENTS TO TRUSTEES

No payments were made to any of the Charity's trustees, other than to reimburse out-of-pocket expenses personally incurred on Charity business.

LINCS2NEPAL

England & Wales - Charity number 1130609

Accounts

LINCS 2 NEPAL

Charity Number: 1130609

**Financial Accounts
for the year ended 31st December 2023**

**Saul Fairholm Limited
Chartered Accountants
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PROPRIETOR:	The Committee
ADDRESS:	6 Dorrigan Close Lincoln LN1 1AT
ACCOUNTANTS:	Saul Fairholm Limited Chartered Accountants 12 Tentercroft Street Lincoln LN5 7DB
CHARITY REGISTRATION NUMBER:	1130609

LINCS 2 NEPAL

Report of the Trustees for the year ended 31st December 2023

The Trustees present their annual report for the year ended 31st December 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Name: Lincs 2 Nepal

Charity Number: 1130609

Charity's operating address: 6 Dorrigan Close
Lincoln
LN1 1AT

Trustees:

The Trustees of the Charity during the year and at the year end were:-

Mr Stuart Martin Wallace (Chair)
Mrs Tracey Lorraine Goddard (Secretary)
Mr Andrew William Marr (Treasurer) – appointed 14th June 2023
Mr Garry Mark Goddard – resigned 11th April 2023
Mr Steven Pritchard
Mrs Emma Louise Crellin
Mrs Linda Greaves – resigned 10th December 2023

GOVERNANCE

Lincs2Nepal is an unincorporated charity governed in accordance with its Constitution which was adopted in July 2009. The Charity is managed by the Trustees, supported by a committee of members and a part-time General Manager.

OBJECTIVES AND ACTIVITIES

Lincs2Nepal is dedicated to improving the education, health and general development of families in the poorer communities of Nepal. We aim to:

- provide assistance and opportunity, through education, to oppressed, marginalised and disadvantaged lower caste communities in Nepal, in particular children;
- further the provision of healthcare and social rights for those to whom such opportunities have previously been denied due to poverty, family circumstances or oppression; and
- create a safer environment for children and to provide support and encouragement to help improve their living and social conditions, to help them realise their potential as individuals.

We believe that education is the key to helping communities to make sustainable, long-term change and so this is the principal focus of our projects.

The Trustees confirm they have complied with their duty to have due regard to the Charity Commission's public benefit guidance during 2023, as demonstrated by the review of activities in the following sections.

LINCS 2 NEPAL

Report of the Trustees for the year ended 31st December 2023

ACHIEVEMENTS AND PERFORMANCE

2023 was a year of consolidation for Lincs2Nepal, as Jeevan Jyoti School recovered from the impact of Covid and we continued to develop the 40 Friends Children's Home in Kathmandu. Further details of these and other developments are provided below, followed by the Financial Review of 2023.

Jeevan Jyoti School Scholarship Programme

Lincs2Nepal pays for scholarships, which allow lower caste children to attend Jeevan Jyoti School in Kohalpur and receive a quality education that would not otherwise be available to them. Each child has a sponsor, whose regular donations fund the child's education, including their uniform, shoes, backpack, school dinners and other essentials. Our scholarship children are educated alongside children from fee-paying higher caste families, which is still rare in Nepal.

2023 was focused on getting back to normal after Covid. We lost 81 scholarship children as a result of the pandemic, mainly due to families moving away to their grandparents' villages and not returning. This is something we could never have envisaged. However, in April we welcomed our biggest ever scholarship intake, with 72 new children. As of December 2023 there were 508 children on Lincs2Nepal scholarships and the Charity contributed £67,536 to school running costs during 2023 under the scholarship programme.

Work was completed on the school sports complex, adjacent to the main site, which started in 2022. The sports complex now boasts a full-size basketball court, full-size football pitch and a grandstand.

During 2023 Lincs2Nepal contributed £15,491 towards the building of fully equipped biology, chemistry and physics laboratories. Consequently, from April 2024 Jeevan Jyoti School will be delivering the Cambridge University A Level science course for our scholarship children.

The 40 Friends HCC Children's Home

Lincs2Nepal became the sole funder of the (then) Humanitarian Concern Center (HCC) Children's Home in Kathmandu, with effect from April 2022. To fund the Home's running costs and improve its very basic facilities, we sought to identify forty "friends" – businesses, families and individuals - who would make monthly donations to the project going forward.

This year was, therefore, the Charity's first full year running the renamed 40 Friends HCC Children's Home, which currently accommodates 19 children. Funds raised this year totalled £27,170 and we spent a total of £21,275 on day-to-day running costs and improvements, which included:

- partially refurbishing the kitchen;
- painting the home inside and out, to make it a nicer environment for the children;
- installing two cesspits, to service the toilets and showers that we added in 2022;
- providing a fully equipped sickroom, to meet Nepali government rules;
- building a small temple in the grounds, so that the staff and the children can properly enjoy their festivals, supported with extra money for Holi, Diwali and Christmas; and
- buying new resources for the Home, including table tennis tables.

The Home now has three new staff members, two of whom were previously the oldest boy and girl, who recently joined the staff team to stay at the home and earn a salary. The third new staff member is a qualified nurse.

LINCS 2 NEPAL

Report of the Trustees for the year ended 31st December 2023

During our May and October visits to Nepal, we made some more new memories for the children: taking them out to a restaurant; a day trip to the zoo; and a visit to Kathmandu Fun Valley water park. On the October trip, we put up new signage at the home, presented all the children with “40 Friends” t-shirts and, together with the children, created a mural with all their names and the Friends’ names on it.

Our children enjoyed their best-ever school results, with everyone passing their end of year exams and four of our older children moving on to college. Mamata, our youngest child, started school at nursery level.

Our Home has recently been recognised as the most improved children’s home in Kathmandu Valley by the Nepali government, something we are very proud of.

Earthquake Relief

Nepal experienced an earthquake on 3 November 2023, this time centred on Jajarkot, which is approximately 100 miles to the north-east of Jeevan Jyoti School. The quake, which killed 153 people, was widely felt in western Nepal and northern India, and is the deadliest since 2015.

Our school’s Principal and his team went straight to some of the most affected villages to provide support with money from the school’s charity fund. Lincs2Nepal has since launched our own aid programme, to support two remote villages. These villages suffered more than 30 deaths, many injuries and 33 families left homeless, with no shelter, clothes or food. In the short term, we have provided these people with tents, thermal blankets, food, clothes and other essentials. In March 2024, we will be visiting both villages - a challenge in itself - to assess whether and how we can provide additional help.

Nurse Training

Lincs2Nepal originally met Bidisha Tamang during earthquake relief work in 2015, when she was eleven years old. She said then, that she wanted to be a nurse when she grew up and, eight years on, we are delighted to continue our support for her nursing studies, as she starts her final year at the Sushma Koirala Memorial Nursing Campus.

FINANCIAL REVIEW

The majority of the Lincs2Nepal’s income comes from our child sponsors and from the businesses, families and individuals who are helping the Charity fund the 40 Friends Children’s Home. That core income is supplemented by fundraising events and other donations.

The Charity received total income of £131,792 during 2023 which was a 9.2% decrease on £145,210 received in 2022.

LINCS 2 NEPAL

Report of the Trustees for the year ended 31st December 2023

The Charity spent £125,834 during the year, which was 3.3% less than the £130,159 expended in 2022. Expenditure included:

- £67,536 (54% of our total expenditure) in relation to the scholarship programme at Jeevan Jyoti School;
- £21,276 (17%) spent on running costs and continued refurbishment of the 40 Friends Children's Home;
- £15,491 (12%) to build fully equipped biology, chemistry and physics laboratories at Jeevan Jyoti School;
- £4,207 (3%) to fund two years' training and exam fees for a student nurse from a lower caste background;
- £1,794 (2%) to provide vital equipment for families affected by the November 2023 earthquake; and
- £15,530 (12%) on other direct and indirect charitable expenses.

In summary, in 2023 our income exceeded our costs by £5,958, compared with a surplus of £15,051 in 2022.

The Financial Reserves policy established by the trustees is that general reserves and the 40 Friends Children's Home reserve should, together, not fall below three months' expenditure (£31,500) and should ideally be maintained at a level closer to one year's expenditure (£126,000). This is to provide some resilience in the event of variations in the value or timing of income and to allow for a managed transition, in the event that the charity could no longer commit to fund its main projects.

As of 31 December 2023, the Charity held reserves totalling £95,548 which comprised:

- £60,174 of general reserves;
- £25,076 which is earmarked for post-16 education for our sponsored children (Note 6 refers); and
- £10,298 which is earmarked for the 40 Friends Children's Home (the excess of 40 Friends income over costs incurred since we assumed full responsibility in April 2022 – Note 7 refers).

Compared with the Trustees' reserves policy, the level of relevant reserves actually varied between a high of £96,000 in September 2023 and a low of £59,000 in January 2023.

In conclusion, 2023 was a year of successful consolidation for the Charity, after the impact of Covid and having accepted responsibility for funding the 40 Friends Children's Home with effect from April 2022. We are extremely grateful to everyone who helped us achieve this, not least our child sponsors and the "40 Friends". We also want to pay tribute to the Principal and staff of Jeevan Jyoti School and to the staff of the 40 Friends Children's Home, without whom we could not achieve what we do.

LINCS 2 NEPAL**Report of the Trustees for the year ended 31st December 2023****Looking forward**

For Lincs2Nepal, 2024 is a landmark year, being 15 years since the Charity was launched and 10 years since Jeevan Jyoti School opened with 124 pupils. It now has 1,930 pupils, including 508 on our scholarship programme. Our first scholarship students will reach school-leaving age in March 2024 and have to decide whether to continue into the newly established "sixth form".

Notwithstanding the successes of the 40 Friends Children's Home since we took full funding responsibility in April 2022, our plans for 2024 include a complete renovation of the kitchen, providing a sports court for volleyball, basketball and badminton, as well as taking in additional children.

SIGNED ON BEHALF OF THE CHARITY'S TRUSTEES

Stuart Wallace
Chair and Trustee



Andrew William Marr
Treasurer and Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
LINCS 2 NEPAL TRUST**

I report to the Trustees on my examination of the accounts of Lincs 2 Nepal Trust (the Trust) for the year ended 31st December 2023 which are set out on pages 8 to 12.

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').

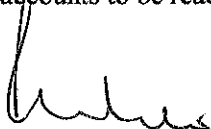
I report in respect of my examination of the Trustee's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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.



Roger White ACA
Saul Fairholm Limited
Chartered Accountants
12 Tentercroft Street
Lincoln
LN5 7DB

Date: 13th June 2024

LINCS 2 NEPAL**Statement of Financial Activities for the year ended 31st December 2023**


	<u>Notes</u>	<u>Un-restricted Funds</u> £	<u>Restricted Funds</u> £	<u>Total Funds 2023</u> £	<u>Total Funds 2022</u> £
INCOME					
Shop and Event Sales		5,345	-	5,345	2,953
Fundraising Income					
General		126,447	-	126,447	142,151
Emergency Relief		-	-	-	106
TOTAL INCOME	2	131,792	-	131,792	145,210
DIRECT CHARITABLE EXPENDITURE					
Opening Stock		606	-	606	776
Purchases and Event Costs		3,943	-	3,943	820
Nepal - Cost of Projects	3	112,832	-	112,832	127,359
		117,381	-	117,381	128,955
Closing Stock		(1,119)	-	(1,119)	(606)
		116,262	-	116,262	128,349
INDIRECT CHARITABLE EXPENDITURE					
Staff Costs		7,354	-	7,354	-
Insurance		517	-	517	120
Telephone		593	-	593	560
Postage, Stationery and Marketing		304	-	304	349
Travelling		131	-	131	241
Bank Charges		673	-	673	540
TOTAL EXPENDITURE		125,834	-	125,834	130,159
NET INCOME/(EXPENDITURE)		5,958	-	5,958	15,051
RECONCILIATION OF FUNDS					
Total Funds Brought Forward		89,590	-	89,590	74,539
Total Funds Carry Forward		95,548	-	95,548	89,590

LINCS 2 NEPAL**Balance Sheet as at 31st December 2023**

	<u>Notes</u>	<u>2023</u>		<u>2022</u>	
		£	£	£	£
CURRENT ASSETS					
Stocks	4	1,119		606	
Debtors	5	-		4,843	
Cash at Bank and in Hand		94,429		84,141	
		<u>95,548</u>		<u>89,590</u>	
CREDITORS					
Amounts falling due within one year		-		-	
NET CURRENT ASSETS			<u>95,548</u>		<u>89,590</u>
TOTAL NET ASSETS			<u>95,548</u>		<u>89,590</u>
FUNDS OF THE CHARITY					
<u>Unrestricted Funds</u>					
General			60,174		63,288
Earmarked for further /vocational education	6		25,076		21,899
Earmarked for 40 Friends children's home	7		10,298		4,403
TOTAL CHARITY FUNDS			<u>95,548</u>		<u>89,590</u>

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Approved by the Board on 14/5/24 and signed on its behalf by:


 Stuart Wallace
 Chair and Trustee

LINCS 2 NEPAL**Notes to the Accounts for the year ended 31st December 2023****1. ACCOUNTING POLICIES****Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1st January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Lincs 2 Nepal meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Preparation of the accounts on a going concern basis

The accounts have been prepared on a going concern basis.

Stock

Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

2. TOTAL INCOME

	<u>2023</u>	<u>2022</u>
	£	£
Jeevan Jyoti School / KindNess projects	99,277	107,412
40 Friends Children's home	27,170	34,739
Shop and event sales	5,345	2,953
Art Saves Lives in Nepal	-	106
	<u>131,792</u>	<u>145,210</u>

3. NEPAL-COST OF PROJECTS

	<u>2023</u>	<u>2022</u>
	£	£
Jeevan Jyoti School / KindNess projects	89,763	96,868
40 Friends Children's Home	21,275	30,336
Emergency relief	1,794	155
	<u>112,832</u>	<u>127,359</u>

LINCS 2 NEPAL**Notes to the Accounts for the year ended 31st December 2023**

4. <u>STOCK</u>		
	<u>2023</u>	<u>2022</u>
	£	£
Stocks	1,119	606
	<hr/>	<hr/>
5. <u>DEBTORS</u>		
	<u>2023</u>	<u>2022</u>
	£	£
Payments in Advance	-	4,843
	<hr/>	<hr/>

6. UNRESTRICTED FUNDS-Earmarked for further/vocational education

Some child sponsors pay more than the standard monthly amount and their donations are earmarked for specific children's further education or vocational training after the child leaves school. As at 31st December 2023, £25,076 was earmarked for further education or vocational training.

7. UNRESTRICTED FUNDS – Earmarked for the 40 Friends Children's Home

	At 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 December 2023 £
Unrestricted Funds Designated funds	4,403	27,170	(21,275)	-	10,298
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	4,403	27,170	(21,275)	-	10,298
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	At 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 December 2022 £
Unrestricted Funds Designated funds	-	34,739	(30,336)	-	4,403
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	-	34,739	(30,336)	-	4,403
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

LINCS 2 NEPAL**Notes to the Accounts for the year ended 31st December 2023****8. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

As at 31st December 2023	Un- restricted <u>Funds</u> £	Restricted <u>Funds</u> £
Current Assets	95,548	-
Current Liabilities	-	-
	<hr/>	<hr/>
Total Net Assets	95,548	-
	<hr/>	<hr/>
	Un- restricted <u>Funds</u> £	Restricted <u>Funds</u> £
As at 31st December 2022		
Current Assets	89,590	-
Current Liabilities	-	-
	<hr/>	<hr/>
Total Net Assets	89,590	-
	<hr/>	<hr/>

LINCS2NEPAL

England & Wales - Charity number 1130609

Accounts

LINCS 2 NEPAL

Charity Number: 1130609

**Financial Accounts
for the year ended 31st December 2022**

**Saul Fairholm Limited
Chartered Accountants
12 Tentercroft Street
Lincoln
LN5 7DB**

LINCS 2 NEPAL

Financial Accounts for the year ended 31st December 2022

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1. Charity Information
- 2-6. Report of the Trustees
7. Independent Examiner's Report
8. Trading Profit and Loss Account
9. Balance Sheet
- 10-12. Notes to the Financial Accounts

LINCS 2 NEPAL**Financial Accounts for the year ended 31st December 2022****CHARITY INFORMATION**

PROPRIETOR:	The Committee
ADDRESS:	6 Dorrigan Close Lincoln LN1 1AT
ACCOUNTANTS:	Saul Fairholm Limited Chartered Accountants 12 Tentercroft Street Lincoln LN5 7DB
CHARITY REGISTRATION NUMBER:	1130609

LINCS 2 NEPAL

Report of the Trustees for the year ended 31st December 2022

The Trustees present their annual report for the year ended 31st December 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Name: Lincs 2 Nepal

Charity Number: 1130609

Charities operating address: 6 Dorrigan Close
Lincoln
LN1 1AT

Trustees:

The Trustees of the Charity at the year end were:-

Mr Garry Mark Goddard (Chair)
Mrs Tracey Lorraine Goddard (Secretary)
Mr Steven Pritchard
Mrs Emma Louise Crellin
Mrs Linda Greaves
Mr Stuart Martin Wallace (Appointed 4th July 2022)

GOVERNANCE

Lincs2Nepal is an unincorporated charity governed in accordance with its Constitution which was adopted in July 2009. Throughout 2022 the Charity had no employees, so was managed by the Trustees, supported by volunteers.

OBJECTIVES AND ACTIVITIES

Lincs2Nepal is dedicated to improving the education, health and general development of families in the poorer communities of Nepal. We aim to:

- provide assistance and opportunity, through education, to oppressed, marginalised and disadvantaged lower caste communities in Nepal, in particular children;
- further the provision of healthcare and social rights for those to whom such opportunities have previously been denied due to poverty, family circumstances or oppression; and
- create a safer environment for children and to provide support and encouragement to help improve their living and social conditions, to help them realise their potential as individuals.

We believe that education is the key to helping communities to make sustainable, long-term change and so this is the principal focus of our projects.

The Trustees confirm they have complied with their duty to have due regard to the Charity Commission's public benefit guidance during 2022, as demonstrated by the review of activities in the following sections.

LINCS 2 NEPAL

Report of the Trustees for the year ended 31st December 2022

ACHIEVEMENTS AND PERFORMANCE

2022 was a significant year for Lincs2Nepal, which included taking over funding of the 40 Friends Children's Home in Kathmandu and two capital projects, with consequent growth in the Charity's income and expenditure to new levels. Further details of these and other developments are provided below, followed by the Financial Review of 2022.

Jeevan Jyoti School

Lincs2Nepal pays for scholarships, which allow lower caste children to attend Jeevan Jyoti School in Kohalpur and receive a quality education that would not otherwise be available to them. Each child has a sponsor whose regular donations fund the child's education, including their uniform, shoes, backpack, school dinners and other essentials. Our scholarship children are educated alongside children from fee-paying higher caste families, which is still rare in Nepal.

As at December 2022 there were 460 children on Lincs2Nepal scholarships. Lincs2Nepal contributed £55,071 to school running costs through our sponsored scholarship programme. We also provided a teacher training programme in November, when a small team of volunteers visited the school to share their experience from teaching in the UK and promote good practice.

In last year's Report we explained that Lincs2Nepal had provided temporary funding to enable our school to acquire agricultural land adjacent to its existing site for improved sports facilities. That plan came to fruition during 2022, when we provided £21,000 to fund the required capital works, which included raising the level of the land, which was previously paddy. Our students now have access to a full-size football pitch, as well as basketball, volleyball and badminton courts, which is important both for healthy living and to give every child a chance to fulfil their potential.

In April and November 2022, we delivered donated medical equipment to Kohalpur Hospital, in exchange for which our scholarship students and their families receive free health care from the hospital when needed. Also, with the help of a generous donor, we provided a defibrillator for our school, after one of the children – a ten year-old boy – died as a result of a heart attack during the school day.

Village Pre-schools

Before the lower caste children can begin scholarships at Jeevan Jyoti School, they need to be introduced to school life. To facilitate this Lincs2Nepal has pre-schools in four very poor, rural communities. The children begin at pre-school at 2 or 3 years old and, after a year, most are able to begin their sponsored education in Jeevan Jyoti School's lower kindergarten. The pre-schools also provide jobs and income for eight families.

Two of the pre-school buildings in Lokanwar and Akalgawa were no longer fit-for-purpose and so, with the support a generous donation, we invested £13,695 during 2022 in building and equipping two new school/community buildings. Both new buildings provide two good-sized rooms, storage and a toilet with septic tank. Additionally, in Lokanwar we were able to provide a second storey, which is now home to one of our Jeevan Jyoti School staff, who had worked for seven years as a bus driver and caretaker, while he and his family lived in what was, essentially, a tin hut.

LINCS 2 NEPAL

Report of the Trustees for the year ended 31st December 2022

The 40 Friends Children's Home

Last year we reported a new partnership with the One Golden Angel charity, which ran the Humanitarian Concern Center children's home in Kathmandu. While we initially only provided a modest contribution to the home's running costs, things developed quickly in 2022 and in April we took over as the principal sponsor.

In order to fund the home's running costs and improve its very basic facilities, we sought to identify forty new "friends" – businesses, families and individuals - who would make monthly donations to the project going forward. Together with some additional fundraising events, we generated £34,739 in 2022. This enabled us to invest £8,414 in structural improvements to drainage and buildings - including new toilets, refurbished and additional dormitories - whilst paying another £22,077 towards day-to-day running costs, new equipment and clothing for the children. In November, we were also able to treat the children to a day out at a water and amusement park in Kathmandu.

The renamed 40 Friends HCC Children's Home currently accommodates 17 children, with plans to take in additional children during 2023 and beyond.

Support Through College

We continue to fund nurse training for Bidisha, a young lady who Lincs2Nepal first met as an 11 year-old during earthquake relief work in 2015. She said then, that she wanted to be a nurse when she grew up and, seven years on, we are delighted to support her through nursing studies to achieve her dream.

Ashma and Sharmila are from very poor families living in Lokanwar. We have supported their education, including two years at college. Having passed their exams, they wanted to study computer studies for a further year, which we are funding, after which they will be employed at Jeevan Jyoti School.

Website

The Charity's short video review of 2022 can be viewed at: https://youtu.be/3x-k2_Y3t2A

LINCS 2 NEPAL**Report of the Trustees for the year ended 31st December 2022****FINANCIAL REVIEW**

The majority of the Lincs2Nepal's income comes from our increasing number of child sponsors and, with effect from 2022, from the businesses, families and individuals who are helping the Charity fund the 40 Friends Children's Home. That core income is supplemented by fundraising events and other donations. The Charity received total income of £145,210 during 2022 which was a 46% increase on £99,257 received in 2021.

The Charity spent £130,159 during the year, which was 91% more than the £68,255 expended in 2021. Expenditure included:

- £55,071 (42.3% of our total expenditure) in relation to the sponsored scholarship programme at Jeevan Jyoti School;
- £30,491 (23.4%) spent on running costs and refurbishment of the 40 Friends Children's Home;
- £21,000 (16.2%) to create new sports facilities for Jeevan Jyoti School;
- £13,695 (10.5%) to rebuild and equip two of the feeder schools that prepare nursery-age children for the move up to Jeevan Jyoti School;
- £1,405 (1.1%) for a defibrillator for Jeevan Jyoti School and to re-stock the first aid room;
- £1,210 (0.9%) on college fees for three students from lower caste families; and
- £7,287 (5.6%) on other direct and indirect charitable expenses.


In summary, in 2022 our income exceeded our costs by £15,051, compared with a surplus of £31,002 in 2021.

LINCS 2 NEPAL**Report of the Trustees for the year ended 31st December 2022**

As at 31 December 2022, the Charity held reserves totalling £89,590 which comprised:

- £63,288 of general reserves. The Trustees have established a policy whereby general reserves should be sufficient to meet between two and six months' costs (i.e. between approximately £21,000 and £65,000), to provide some resilience in the event of variations in the value or timing of our income. During 2022, the level of general reserves actually varied between a high of £74,000 in February and a low of £43,000 in October. The generally increased level arises from a combination of a favourable exchange rate, which has temporarily reduced the cost in pounds sterling of our scholarship programme, and a cautious approach during a period when our income could be at risk due to the economic situation in the UK;
- £21,899 which is earmarked for further education and vocational training for our sponsored children when they leave Jeevan Jyoti School in future years (Note 6 refers); and
- £4,403 which is earmarked for the 40 Friends Children's Home (the excess of 40 Friends income over costs incurred in 2022 – Note 7 refers).

In conclusion, 2022 was a year of significant growth for the Charity. We are extremely grateful to everyone who helped us achieve this, not least our child sponsors, the "40 Friends" and the donor who funded the improvements to two of our village feeder schools. We also want to pay tribute to the Principal and staff of Jeevan Jyoti School and to the staff of the 40 Friends Children's Home, without whom we could not achieve what we do

SIGNED ON BEHALF OF THE CHARITY'S TRUSTEES

Stuart Wallace
Chair and Trustee



Emma Crellin
Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
LINCS 2 NEPAL TRUST

I report to the Trustees on my examination of the accounts of Lincs 2 Nepal Trust (the Trust) for the year ended 31st December 2022 which are set out on pages 8 to 12.

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').

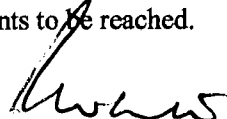
I report in respect of my examination of the Trustee's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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.



Roger White ACA
Saul Fairholm Limited
Chartered Accountants
12 Tentercroft Street
Lincoln
LN5 7DB

LINCS 2 NEPAL**Statement of Financial Activities for the year ended 31st December 2022**

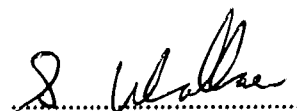
	<u>Notes</u>	<u>Un-restricted Funds</u> £	<u>Restricted Funds</u> £	<u>Total Funds 2022</u> £	<u>Total Funds 2021</u> £
INCOME					
Shop and Event Sales		2,953	-	2,953	1,830
Fundraising Income					
General		142,151	-	142,151	85,889
Emergency Relief		-	106	106	11,538
TOTAL INCOME	2	145,104	106	145,210	99,257
DIRECT CHARITABLE EXPENDITURE					
Opening Stock		776	-	776	1,310
Purchases and Event Costs		820	-	820	495
Nepal - Cost of Projects	3	127,204	155	127,359	65,730
		128,800	155	128,955	67,535
Closing Stock		(606)	-	(606)	(776)
		128,194	155	128,349	66,759
INDIRECT CHARITABLE EXPENDITURE					
Insurance		120	-	120	36
Telephone		560	-	560	494
Postage, Stationery and Marketing		349	-	349	716
Travelling		241	-	241	-
Bank Charges		540	-	540	250
TOTAL EXPENDITURE		130,004	155	130,159	68,255
NET INCOME/(EXPENDITURE)		15,100	(49)	15,051	31,002
RECONCILIATION OF FUNDS					
Total Funds Brought Forward		74,490	49	74,539	43,537
Total Funds Carry Forward		89,590	-	89,590	74,539

LINCS 2 NEPAL**Balance Sheet as at 31st December 2022**

	<u>Notes</u>	<u>2022</u>	<u>2021</u>
		£	£
CURRENT ASSETS			
Stocks	4	606	776
Debtors	5	4,843	18,366
Cash at Bank and in Hand		84,141	55,397
		<u>89,590</u>	<u>74,539</u>
CREDITORS			
Amounts falling due within one year		-	-
NET CURRENT ASSETS		<u>89,590</u>	<u>74,539</u>
TOTAL NET ASSETS		<u>89,590</u>	<u>74,539</u>
FUNDS OF THE CHARITY			
<u>Unrestricted Funds</u>			
General		63,288	58,693
Earmarked for further /vocational education	6	21,899	15,797
Earmarked for 40 Friends children's home	7	4,403	
<u>Restricted funds</u>			
Emergency relief		-	49
TOTAL CHARITY FUNDS		<u>89,590</u>	<u>74,539</u>

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Approved by the Board on 14/06/2023 and signed on its behalf by:



Stuart Wallace
Chair and Trustee

LINCS 2 NEPAL**Notes to the Accounts for the year ended 31st December 2022****1. ACCOUNTING POLICIES****Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1st January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Lincs 2 Nepal meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Preparation of the accounts on a going concern basis

The accounts have been prepared on a going concern basis.

Stock

Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

2. TOTAL INCOME

	<u>2022</u>	<u>2021</u>
	£	£
Jeevan Jyoti School / KindNess	107,412	85,889
40 Friends Children's home	34,739	-
Shop and event sales	2,953	1,830
Lincs2Nepal appeal	-	7,891
Art Saves Lives in Nepal	106	1,769
Sponsored walk	-	1,878
	<hr/>	<hr/>
	145,210	99,257
	<hr/>	<hr/>

3. NEPAL-COST OF PROJECTS

	<u>2022</u>	<u>2021</u>
	£	£
Mainstream projects	96,868	53,350
40 Friends Children's Home	30,336	-
Covid-19 emergency relief	155	12,380
	<hr/>	<hr/>
	127,359	65,730
	<hr/>	<hr/>

LINCS 2 NEPAL**Notes to the Accounts for the year ended 31st December 2022**

4.	<u>STOCK</u>	<u>2022</u>	<u>2021</u>
		£	£
	Stocks	606	776
5.	<u>DEBTORS</u>	<u>2022</u>	<u>2021</u>
		£	£
	Payments in Advance	4,843	18,366

6. **UNRESTRICTED FUNDS-Earmarked for further/vocational education**

Some child sponsors pay more than the standard monthly amount and their donations are earmarked for specific children's further education or vocational training after the child leaves school. As at 31st December 2022, £21,899 was earmarked for further education or vocational training.

7. **UNRESTRICTED FUNDS – 40 Friends Children's Home**

	At 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 December 2022 £
Unrestricted Funds					
Designated funds	-	34,739	(30,336)	-	4,403
	-	34,739	(30,336)	-	4,403

LINCS 2 NEPAL**Notes to the Accounts for the year ended 31st December 2022****8. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

As at 31st December 2022	Un- restricted Funds £	Restricted Funds £
Current Assets	89,590	-
Current Liabilities	-	-
	<hr/>	<hr/>
Total Net Assets	89,590	-
	<hr/>	<hr/>
As at 31st December 2021	Un- restricted Funds £	Restricted Funds £
Current Assets	74,490	49
Current Liabilities	-	-
	<hr/>	<hr/>
Total Net Assets	74,490	49
	<hr/>	<hr/>

9. PAYMENTS TO TRUSTEES

No payments were made to any of the Charity's trustees, other than to reimburse out-of-pocket expenses personally incurred on charity business.

LINCS2NEPAL

England & Wales - Charity number 1130609

Accounts

LINCS 2 NEPAL

Charity Number: 1130609

**Financial Accounts
for the year ended 31st December 2021**

**Saul Fairholm Limited
Chartered Accountants
12 Tentercroft Street
Lincoln
LN5 7DB**

LINCS 2 NEPAL

Financial Accounts for the year ended 31st December 2021

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1. Charity Information
- 2-6. Report of the Trustees
7. Independent Examiner's Report
8. Trading Profit and Loss Account
9. Balance Sheet
- 10-11. Notes to the Financial Accounts

LINCS 2 NEPAL**Financial Accounts for the year ended 31st December 2021****CHARITY INFORMATION**

PROPRIETOR:	The Committee
ADDRESS:	6 Dorrigan Close Lincoln LN1 1AT
ACCOUNTANTS:	Saul Fairholm Limited Chartered Accountants 12 Tentercroft Street Lincoln LN5 7DB
CHARITY REGISTRATION NUMBER:	1130609

LINCS 2 NEPAL**Report of the Trustees for the year ended 31st December 2021**

The Trustees present their annual report for the year ended 31st December 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Name: Lincs 2 Nepal
Charity Number: 1130609
Charities operating address: 6 Dorrigan Close
Lincoln
LN1 1AT

Trustees:

The Trustees of the Charity at the year end were:-

Mr Garry Mark Goddard (Chair)
Mrs Tracey Lorraine Goddard
Mr Steven Pritchard
Mrs Emma Louise Crellin
Mrs Linda Greaves

GOVERNANCE

Lincs2Nepal is an unincorporated charity governed in accordance with its Constitution which was adopted in July 2009. The Charity has no employees, so is managed by the Trustees, supported by volunteers.

OBJECTIVES AND ACTIVITIES

Lincs2Nepal is a 100% voluntary charity dedicated to improving the education, health and general development of families in the poorer communities of Nepal. We aim to:

- provide assistance and opportunity, through education, to oppressed, marginalised and disadvantaged lower caste communities in Nepal, in particular children;
- further the provision of healthcare and social rights for those to whom such opportunities have previously been denied due to poverty, family circumstances or oppression; and
- create a safer environment for all children and to provide support and encouragement to help improve their living and social conditions, to help them realise their potential as individuals.

We believe that education is the key to helping communities to make sustainable, long term change and so this is the principal focus of our projects.

The Trustees confirm they have complied with their duty to have due regard to the Charity Commission's public benefit guidance during 2021, as demonstrated by the review of activities in the following sections.

LINCS 2 NEPAL

Report of the Trustees for the year ended 31st December 2021

ACHIEVEMENTS AND PERFORMANCE

For the Charity and for our communities in Nepal, 2021 was another difficult year due to the Covid pandemic. The communities that we work with and Nepal's public services that support them, such as healthcare, were ill-equipped for the challenges they faced. We are proud to have worked with our partners – most notably the Principal and staff of Jeevan Jyoti School in Kohalpur – to have again made a real difference to the lives of so many people.

Jeevan Jyoti School

Lincs2Nepal pays for scholarships, which allow lower caste children to attend Jeevan Jyoti School in Kohalpur and receive a quality education that would not otherwise be available to them. Our scholarship children are educated alongside children from fee-paying higher caste families, which is still rare in Nepal.

Work to provide ten new classrooms at our school, by adding two storeys to existing buildings, was completed by April 2021, ready for the new school year. However, Nepal's second wave of Covid then took hold and the government required schools to close again.

When the school was allowed to re-open in September, the vast majority of our existing scholarship children returned, although inevitably we lost a small number due to the impact of Covid on their families – a risk we had recognised and worked hard to mitigate. In addition, 47 four-year-olds from lower caste backgrounds commenced their education on Lincs2Nepal scholarships, bringing the total number of scholarship children to 442. By the end of 2021, 434 scholarship children had sponsors to fund their schooling and new sponsors were found for most of the remaining children during January 2022.

Lincs2Nepal continued to pay the wages of our school's staff and teachers throughout 2021, contributing £48,373 through our sponsored scholarship programme, which enabled the school to continue its educational and welfare work. Where possible, children did on-line lessons while their school was closed and took their end-of-year exams online.

In November, Lincs2Nepal provided temporary funding to enable our school to acquire land adjacent to its existing site for future use as an improved sports facility – a major project for 2022.

Jeevan Jyoti is now one of the best achieving schools in the mid-west region of Nepal. When it opened in 2014, there were 124 children and six classrooms, but by the end of 2021 there were 1,362 children and 44 classrooms - rapid growth which is a testament to the work of the school's staff and students. A training centre has been added during 2021, to be used for staff development and vocational training for some older pupils. Future plans include establishing a college so that our children can continue their education after school.

KindNess Programme

With the exception of our sponsored scholarships, everything else that Lincs2Nepal does now falls under the umbrella of our KindNess programme, which was inspired by the late Vanessa (Ness) Riches. The principal KindNess activities during 2021 are outlined below.

LINCS 2 NEPAL

Report of the Trustees for the year ended 31st December 2021

Emergency support during Covid-19 restrictions

In May 2021, after Nepal went back into lockdown and our school had to close for a second time, we launched an appeal to provide support to our communities' most vulnerable families. The appeal raised almost £8,000 which was supplemented with £1,769 from Art Saves Lives in Nepal – an initiative supported by numerous local artists who donated pictures to be sold for the Charity. We are enormously grateful to everyone who donated pictures, purchased paintings or contributed to the appeal.

Consequently during May and June 2021, we were able to provide £10,000 to Jeevan Jyoti School which was used to:

- purchase essential supplies for the poorest families of our sponsored children including rice, potatoes, oil, lentils, onions, vegetables, face masks and hand sanitiser;
- establish a two-bedded Covid ward in the Vanessa Riches Suites, where our School Nurse looked after people who became seriously ill; and
- purchase life-saving oxygen cylinders and refills, which were deployed in the local hospital, the Covid centre, in the villages where we work and alongside the two beds in the Vanessa Riches Suite.

Those lifelines were planned and delivered by our school's staff and the school became recognised as the go-to place for anyone needing help during the second wave of Covid.

Emergency relief during floods

During October 2021, two districts of south-west Nepal – Kanchanpur and Bardiya - were severely hit by flooding. Families in lower caste communities lost their homes, stored food, crops and clothes. Our school again mobilised swiftly to support the worst affected families, by providing food and clothes with £2,380 from Lincs2Nepal and finding safe accommodation for the most vulnerable girls and women.

Humanitarian Concern Centre

During 2021 we began to develop a partnership with One Golden Angel - a charity established by Fred Wilkinson in memory of his wife, Maureen - which runs an orphanage in Kathmandu. The Humanitarian Concern Center (HCC) is home to 17 children. Lincs2Nepal contributed £3,404 to supplement One Golden Angel's resources, paying the salaries of two HCC staff and meeting other costs, such as some school fees and the HCC's license to operate.

Garry Goddard visited the orphanage for the first time in December 2021, which was crucial to inform future plans for the HCC, where existing facilities are very basic. Lincs2Nepal will be working with One Golden Angel in 2022 and beyond to improve the living accommodation for the children and secure their home's future.

LINCS 2 NEPAL

Report of the Trustees for the year ended 31st December 2021

Bidisha

A heart-warming story to end this section - Bidisha is a young lady who Lincs2Nepal first met as an 11 year old, during earthquake relief work in 2015. Bidisha lives in Kathmandu, but in 2015 her grandparents lived in the village of Hokshe which had been devastated by the earthquake. Bidisha's grandmother had died when their house collapsed. Bidisha, her father and uncle travelled to Hokshe with Lincs2Nepal, accompanied by a film crew from "Good Morning Britain" who interviewed Bidisha. Her English was amazing, as was her courage at such a difficult time. Bidisha said that she wanted to be a nurse when she grew up.

Bidisha is now 17, has left school with an A plus and still wants to be a nurse. Her ambition is to have a clinic helping the lower caste and homeless in Nepal. However, her parents could not afford the three year college course, so Lincs2Nepal has undertaken to support her through her nursing studies and help her achieve her dream.

Website

In November we were excited to launch our new website at www.lincs2nepal.com which was designed and built for us free-of-charge by United Agency. All content has been compiled by volunteers, at no cost to the charity, and we aim to keep it that way.

The Charity's short video review of 2021 can be viewed at: https://youtu.be/aHE8W_vvW2I

FINANCIAL REVIEW

The majority of the Lincs2Nepal's income comes from our increasing number of child sponsors, supplemented by fundraising events and one-off donations. During 2021, the Charity also launched two appeals to fund emergency relief work demanded by the Covid-19 pandemic and regional floods. The Charity received total income of £99,257 which was a 10% increase on £89,969 received in 2020.

The Charity spent £68,255 which was 2% less than the £69,594 expended in 2020. As outlined above under "Achievements and Performance", our expenditure included:

- £48,373 (71% of our total expenditure) in relation to the sponsored scholarship programme at Jeevan Jyoti School;
- £10,000 (15%) for emergency support during Nepal's Covid-19 restrictions;
- £3,404 (5%) spent on the Humanitarian Concern Centre;
- £2,380 (3%) on emergency relief following flooding; and
- £4,098 (6%) on other direct and indirect charitable expenses.

In summary, in 2021 our income exceeded our costs by £31,002, compared with a surplus of £20,375 in 2020.

LINCS 2 NEPALReport of the Trustees for the year ended 31st December 2021

As at 31st December 2021, the Charity held reserves totalling £74,539 which comprised:

- £58,693 of general reserves. The Trustees have established a policy whereby general reserves should be sufficient to meet between two and six months' costs (i.e. between approximately £12,000 and £36,000), to provide some resilience in the event of variations in the value or timing of our income. During 2021, the level of general reserves actually varied between a low of £23,000 in February and a high of £59,000 in December. The generally increased level arises from a combination of: difficulty in progressing new projects in Nepal during the pandemic, which meant we could not visit the country until December; a cautious approach during a period when our income could be at risk due to the economic impact of the pandemic here in the UK; and a very favourable exchange rate, which has temporarily reduced the cost in pounds sterling of our scholarship programme;
- £15,797 which is earmarked for further education and vocational training for our sponsored children when they leave Jeevan Jyoti School in future years; and
- £49 which is the balance of funds raised specifically for emergency relief due to Covid-19 and flooding.

In conclusion, 2021 was a year in which Lincs2Nepal and Jeevan Jyoti School again rose to the challenges posed by the pandemic. We are extremely grateful to everyone who helped us achieve this, not least our child sponsors and the Principal and staff of Jeevan Jyoti School, who have done so much for the communities we support.

SIGNED ON BEHALF OF THE CHARITY'S TRUSTEES

Garry Goddard
Chair and Trustee



Emma Crellin
Trustee

4th July 2022

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
LINCS 2 NEPAL TRUST**

I report to the Trustees on my examination of the accounts of Lincs 2 Nepal Trust (the Trust) for the year ended 31st December 2021 which are set out on pages 7 to 11.

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').

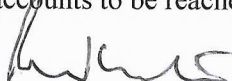
I report in respect of my examination of the Trustee's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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.



Roger White ACA
Saul Fairholm Limited
Chartered Accountants
12 Tentercroft Street
Lincoln
LN5 7DB

4th July 2022

LINCS 2 NEPALStatement of Financial Activities for the year ended 31st December 2021

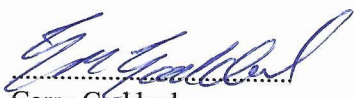
	<u>Notes</u>	<u>Un-restricted Funds</u> £	<u>Restricted Funds</u> £	<u>Total Funds 2021</u> £	<u>Total Funds 2020</u> £
INCOME					
Shop and Event Sales		1,830	-	1,830	4,851
Fundraising Income					
General		85,889	-	85,889	72,963
Covid-19 Emergency Relief	2	-	11,538	11,538	12,155
TOTAL INCOME		<u>87,719</u>	<u>11,538</u>	<u>99,257</u>	<u>89,969</u>
DIRECT CHARITABLE EXPENDITURE					
Opening Stock		1,310	-	1,310	400
Purchases and Event Costs		495	-	495	2,846
Nepal - Cost of Projects	3	53,350	12,380	65,730	66,135
		<u>55,155</u>	<u>12,380</u>	<u>67,535</u>	<u>69,381</u>
Closing Stock		(776)	-	(776)	(1,310)
		<u>54,379</u>	<u>12,380</u>	<u>66,759</u>	<u>68,071</u>
INDIRECT CHARITABLE EXPENDITURE					
Insurance		36	-	36	34
Telephone		494	-	494	481
Postage, Stationery and Marketing		716	-	716	616
Travelling		-	-	-	217
Bank Charges		250	-	250	175
TOTAL EXPENDITURE		<u>55,875</u>	<u>12,380</u>	<u>68,255</u>	<u>69,594</u>
NET INCOME/(EXPENDITURE)		31,844	(842)	31,002	20,375
RECONCILIATION OF FUNDS					
Total Funds Brought Forward		42,646	891	43,537	23,162
Total Funds Carry Forward		<u>74,490</u>	<u>49</u>	<u>74,539</u>	<u>43,537</u>

LINCS 2 NEPALBalance Sheet as at 31st December 2021

	<u>Notes</u>	<u>2021</u>		<u>2020</u>	
		£	£	£	£
CURRENT ASSETS					
Stocks	4	776		1,310	
Debtors	5	18,366		-	
Cash at Bank and in Hand		55,397		42,227	
		<u>74,539</u>		<u>43,537</u>	
CREDITORS					
Amounts falling due within one year		-		-	
NET CURRENT ASSETS			74,539		43,537
TOTAL NET ASSETS			<u>74,539</u>		<u>43,537</u>
FUNDS OF THE CHARITY					
<u>Unrestricted Funds</u>					
General			58,693		29,490
Earmarked for further /vocational education	6		15,797		13,156
<u>Restricted funds</u>					
Covid-19 emergency relief	7		49		891
TOTAL CHARITY FUNDS			<u>74,539</u>		<u>43,537</u>

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Approved by the Board on 4th July 2022 and signed on its behalf by:


Garry Goddard
Chair and Trustee

LINCS 2 NEPAL**Notes to the Accounts for the year ended 31st December 2021****1. ACCOUNTING POLICIES****Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1st January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Lincs 2 Nepal meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Preparation of the accounts on a going concern basis

The accounts have been prepared on a going concern basis.

Stock

Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

2. FUNDRAISING INCOME-COVID EMERGENCY RELIEF

	<u>2021</u>	<u>2020</u>
	£	£
Lincs2Nepal appeal	7,891	7,822
Art Saves Lives in Nepal	1,769	4,333
Sponsored walk	1,878	-
	<hr/>	<hr/>
	11,538	12,155
	<hr/>	<hr/>

3. NEPAL-COST OF PROJECTS

	<u>2021</u>	<u>2020</u>
	£	£
Mainstream projects	53,350	54,871
Covid-19 emergency relief	12,380	11,264
	<hr/>	<hr/>
	65,730	66,135
	<hr/>	<hr/>

4. STOCK

	<u>2021</u>	<u>2020</u>
	£	£
Stocks	<hr/>	<hr/>
	776	1,310
	<hr/>	<hr/>

LINCS 2 NEPALNotes to the Accounts for the year ended 31st December 20215. DEBTORS

	<u>2021</u> £	<u>2020</u> £
Payments in Advance	18,366	-

6. UNRESTRICTED FUNDS-Earmarked for further/vocational education

Some child sponsors pay more than the standard monthly amount and their donations are earmarked for specific children's further education or vocational training after the child leaves school. As at 31st December 2021, £15,797 was earmarked for further education or vocational training.

7. ANALYSIS OF NET ASSETS BETWEEN FUNDS

As at 31st December 2021	Un- restricted Funds £	Restricted Funds £
Current Assets	74,490	49
Current Liabilities	-	-
Total Net Assets	74,490	49
As at 31st December 2020	Un- restricted Funds £	Restricted Funds £
Current Assets	42,646	891
Current Liabilities	-	-
Total Net Assets	42,646	891

LINCS2NEPAL

England & Wales - Charity number 1130609

Accounts

LINCS 2 NEPAL

Charity Number: 1130609

**Financial Accounts
for the year ended 31st December 2020**

**Saul Fairholm Limited
Chartered Accountants
12 Tentercroft Street
Lincoln
LN5 7DB**

LINCS 2 NEPAL

Financial Accounts for the year ended 31st December 2020

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9. Balance Sheet
- 10-11. Notes to the Financial Accounts

LINCS 2 NEPAL

1.

Financial Accounts for the year ended 31st December 2020

CHARITY INFORMATION

PROPRIETOR: The Committee

ADDRESS: 6 Dorrigan Close
Lincoln
LN1 1AT

ACCOUNTANTS: Saul Fairholm Limited
Chartered Accountants
12 Tentercroft Street
Lincoln
LN5 7DB

CHARITY REGISTRATION NUMBER: 1130609

LINCS 2 NEPAL

Report of the Trustees for the year ended 31st December 2020

The Trustees present their annual report for the year ended 31st December 2020.

REFERENCE AND ADMINISTRATIVE DETAILS

Name: Lincs 2 Nepal

Charity Number: 1130609

Charities operating address: 6 Dorrigan Close
Lincoln
LN1 1AT

Trustees:

The Trustees of the Charity at the year end were:-

Mr Garry Mark Goddard (Chair)
Mrs Tracey Lorraine Goddard
Mr Steven Pritchard
Ms Karen Hall (resigned 26th January 2020)
Mrs Emma Louise Crellin
Mrs Linda Greaves (appointed 9th November 2020)

GOVERNANCE

Lincs2Nepal is an unincorporated charity governed in accordance with its Constitution which was adopted in July 2009. The Charity has no employees, so is managed by the Trustees, supported by volunteers. We also have a Fundraising Committee, with a focus on identifying fundraising opportunities and increasing sponsorship.

During 2020 Karen Hall resigned from her position as a trustee, having moved overseas. The Trustees wish to place on record thanks to Karen for her input to the Charity's development. The Trustees are also pleased to welcome Linda Greaves to the Charity, following her election as a trustee at the Charity's Annual General Meeting on 9 November 2020.

OBJECTIVES AND ACTIVITIES

Lincs2Nepal is a 100% voluntary charity dedicated to improving the education, health and general development of families in the poorer communities of Nepal. We aim to:

- provide assistance and opportunity, through education, to oppressed, marginalised and disadvantaged lower caste communities in Nepal, in particular children;
- further the provision of healthcare and social rights for those to whom such opportunities have previously been denied due to poverty, family circumstances or oppression; and
- create a safer environment for all children and to provide support and encouragement to help improve their living and social conditions, to help them realise their potential as individuals.

We believe that education is the key to helping communities to make sustainable, long term change and so this is the principal focus of our projects. The Trustees confirm they have complied with their duty to have due regard to the Charity Commission's public benefit guidance during 2020, as demonstrated by the review of activities in the following section.

LINCS 2 NEPAL

Report of the Trustees for the year ended 31st December 2020

ACHIEVEMENTS AND PERFORMANCE

For the Charity and for our communities in Nepal, 2020 was a year like no other. The spread of Covid-19 meant that Nepal, like the UK, went into lockdown during March. There the similarity ended.

For the Charity, it meant cancelling all our planned fundraising events. In a normal year, Charity representatives make two or three visits to Nepal, to review the development of Jeevan Jyoti School and the progress of our other projects. Travel restrictions due to Covid prevented any such trips in 2020, but we have maintained close contact with our school and other partners in Nepal.

Things were different in Nepal, where many people work each day to provide that night's meal, so lockdown immediately meant no work and no food for many families. Lockdown was also impossible to enforce among the lower caste, poorly educated people we work with. Social distancing requires a house large enough to practice it. Hand washing requires access to running water. Hand sanitizers require money to buy them. People we work with do not have the kind of homes that they can self-isolate in, with most houses having no doors or windows and no internal water supply. Nepal's healthcare system is also under-developed, especially in rural communities, and hospitals are ill-equipped to deal with a pandemic - for example, having no or very few ventilators.

Jeevan Jyoti School

Our school year begins in April, but due to lockdown Jeevan Jyoti School remained closed for most of the year. A new intake of 41 lower caste children had been identified, having come through our four village feeder schools, but their entry at nursery level was delayed.

As in a normal year, Lincs2Nepal continued to pay the wages of our school's staff and teachers. During 2020 we contributed £53,421 from our sponsored scholarship programme, which enabled the school to respond to the Covid crisis in numerous ways.

The school installed Wi-Fi in the four villages where we work, to enable teachers and staff to provide online classes for the children and to provide support to teachers in our village feeder schools. This was a huge project, requiring purchase of hand-held devices, moving school computers to the villages and upgrading electricity supplies. However, it was vitally important to restart our education project, not only in continuing to provide a quality education for our children, but also reinforcing to parents how important their child's education is and how much effort is put into delivering it. All pupils from classes 1 to 6 received online lessons, while nursery, lower kindergarten and upper kindergarten classes continued learning through play, songs etc.

While Jeevan Jyoti School was closed, work also commenced to provide ten new classrooms, by adding two storeys to existing buildings. By December that work was nearing completion and the new classrooms will be ready for use in the next school year, hopefully beginning in April 2021.

December also saw the long-awaited re-opening of our school, following eight months of lockdown and similar restrictions. Initially, school reopened for the 41 new nursery children and our scholarship children from the villages, while the higher caste children are continuing with online classes and will gradually filter back into school during early 2021.

As at December 2020, we had 387 scholarship children, most of whom have sponsors. It is sad that 16 children were withdrawn from school by their parents due to the impact of Covid-19 on their families,

LINCS 2 NEPAL

Report of the Trustees for the year ended 31st December 2020

but that impact was much lower than feared earlier in the crisis, a testament to the work of teachers and staff to maintain our education project. In total there around 950 children at the school.

Emergency support during Covid-19 restrictions

On 3 June 2020 we launched a fundraising appeal to provide support for families in Nepal during lockdown. By the end of December, the appeal had raised £7,822.

The appeal was supplemented by Art Saves Lives in Nepal – an initiative launched in June by Vicky Crowther and supported by numerous local artists who donated pictures to be sold for the Charity. By the end of December, Art Saves Lives in Nepal had raised £4,333.

We are enormously grateful to everyone who donated pictures, purchased paintings or responded to the appeal. In total you helped us raise £12,155 to support vulnerable families. That fantastic response meant that we were able to distribute £6,800 within eight days of launching the appeal.

Between June and December 2020, we provided £9,464 to Jeevan Jyoti School to purchase essential supplies for the poorest families of our sponsored children and for distribution in 16 quarantine centres around Kohalpur. Our school's Principal and staff worked to identify families in most need and arranged distribution of rice, potatoes, oil, lentils, onions, vegetables, face masks and hand sanitizer to around 250 desperate families.

By the end of 2020, restrictions in Nepal had eased and some people were able to return to work. Our school staff continued to monitor the situation and provide support where it was most needed. The village aid programme was still operating, but with less than 100 families still needing our help. In June, we supported the One Golden Angel organisation, whose orphanage in Kathmandu was approached by people begging for food after ten weeks in lockdown, without work and with no government support. We contributed £800 for 100 emergency food packs which were distributed by orphanage staff.

We also provided £1,000 to another partner organisation - GROW – who were providing food and other essentials, predominantly to disabled people and their families in Kathmandu.

At the end of 2020 we still had £891 which had been raised specifically to support vulnerable families during Nepal's lockdown and restrictions – money which we plan to use early in 2021 to continue support for the reducing number of our sponsored children's families who still need help.

Village projects

In February 2020, we contributed £850 to the GROW organisation, to start a process of setting up projects - for example, mushroom farming - in our lower caste villages, with the aim of creating sustainable income streams for the village families.

Menstruation project

We have also continued our menstrual health project, with a further contribution of £600 to the Mirmire Youth Society to manufacture and distribute reusable, washable sanitary pads to thousands of women who otherwise have no access to sanitary goods. Menstruation is still very misunderstood in the rural communities of Nepal and we are also attempting to change attitudes there through education.

LINCS 2 NEPAL

Report of the Trustees for the year ended 31st December 2020

Healthcare partnership

Last year we reported that we had launched a partnership with Kohalpur Teaching Hospital. During 2020 we coordinated gathering of donated medical supplies and equipment here in the UK and began the process of exporting it to Nepal, which we hope to complete early in 2021.

In return, the hospital has agreed to provide free healthcare for our sponsored children and their families. Looking to the future, we are investigating the possibility of students from Lincoln Medical School undertaking placements at Kohalpur Teaching Hospital.

The Charity's short video review of 2020 can be viewed at: <https://youtu.be/bvqtzxKQnUA>.

FINANCIAL REVIEW

The majority of the Charity's income comes from our increasing number of child sponsors, supplemented by fundraising events and one-off donations. During 2020 the Charity received total income of £89,969 which was a 20% increase on £74,899 received in 2019.

The Charity spent £69,594 which was 3% less than the £71,905 spent in 2019. As outlined above under "Achievements and Performance", our expenditure included:

- £53,421 (77% of our total expenditure) in relation to the sponsored scholarship programme at Jeevan Jyoti School;
- £11,264 (16%) for emergency support during Nepal's Covid-19 restrictions;
- £1,450 (2%) spent on the menstruation project and village projects; and
- £3,459 (5%) on other direct and indirect charitable expenses.

In summary, our income exceeded our costs by £20,375, compared with a surplus of £2,994 in 2019.

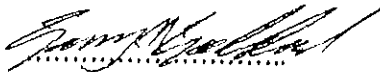
As at 31 December 2020, the Charity held reserves totalling £43,537 which comprised:

- £13,156 which is earmarked for further education and vocational training for our sponsored children when they leave Jeevan Jyoti School in future years;
- £891 which is the balance of funds raised during 2020 specifically for emergency support during Covid-19 restrictions; and
- £29,490 of general reserves. The Trustees have established a policy whereby general reserves should be sufficient to meet between two and six months' costs (i.e. between approximately £12,000 and £36,000), to provide some resilience in the event of variations in the value or timing of our income. During 2020, the level of general cash reserves varied between a temporary low of £9,000 in February and a high of £31,000 in November.

Report of the Trustees for the year ended 31st December 2020

In conclusion, 2020 provided challenges that no-one could have foreseen. We have maintained our education programme in difficult circumstances and provided essential support to many vulnerable families and people during Nepal's Covid-19 lockdown and restrictions. At home, the Charity has remained financially stable and is well-placed for future challenges, in a period when many others are understood to be struggling due to the impact of Covid on their income and increased demand for services. We are extremely grateful to everyone who has helped us achieve this.

SIGNED ON BEHALF OF THE CHARITY'S TRUSTEES



Garry Goddard
Chair and Trustee



Emma Crellin
Trustee

Date

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
LINCS 2 NEPAL TRUST

I report to the Trustees on my examination of the accounts of Lincs 2 Nepal Trust (the Trust) for the year ended 31st December 2020 which are set out on pages 7 to 11.

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').

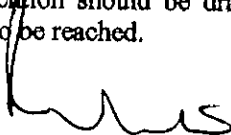
I report in respect of my examination of the Trustee's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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.



Roger White ACA
Saul Fairholm Limited
Chartered Accountants
12 Tentercroft Street
Lincoln
LN5 7DB

Date

LINCS 2 NEPAL**Statement of Financial Activities for the year ended 31st December 2020**

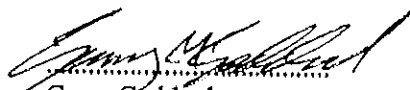
	Notes	2020		2019	
		£	£	£	£
INCOME					
Shop and Event Sales		4,851		4,081	
Fundraising Income					
General		72,963		70,818	
Covid-19 Emergency Relief	2	12,155		-	
TOTAL INCOME			89,969		74,899
DIRECT CHARITABLE EXPENDITURE					
Opening Stock		400		400	
Purchases and Event Costs		2,846		2,262	
Nepal - Cost of Projects	3	66,135		67,343	
Closing Stock		69,381		70,005	
		(1,310)		(400)	
			68,071		69,605
INDIRECT CHARITABLE EXPENDITURE					
Rent for Storage		-		750	
Insurance		34		34	
Telephone		481		463	
Postage, Stationery and Marketing		616		553	
Travelling		217		165	
Sundry Expenses		-		210	
Bank Charges		175		125	
			1,523		2,300
TOTAL EXPENDITURE			69,594		71,905
NET INCOME/(EXPENDITURE)			20,375		2,994
RECONCILIATION OF FUNDS					
Total Funds Brought Forward			23,162		20,168
Total Funds Carry Forward			43,537		23,162

LINCS 2 NEPAL**Balance Sheet as at 31st December 2020**

	<u>Notes</u>	<u>2020</u>	<u>2019</u>
		£	£
CURRENT ASSETS			
Stocks	4	1,310	400
Cash at Bank and in Hand		42,227	22,762
		<u>43,537</u>	<u>23,162</u>
CREDITORS			
Amounts falling due within one year		-	-
NET CURRENT ASSETS		<u>43,537</u>	<u>23,162</u>
TOTAL NET ASSETS		<u>43,537</u>	<u>23,162</u>
FUNDS OF THE CHARITY			
<u>Unrestricted Funds</u>			
General		29,490	23,162
Earmarked for further /vocational education	5	13,156	-
<u>Restricted funds</u>			
Covid-19 emergency relief	6	891	-
TOTAL CHARITY FUNDS		<u>43,537</u>	<u>23,162</u>

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16th July 2014, the Financial Reporting Standard applicable in the United Kingdom (FRS 102) and the Charities Act 2011.

Approved by the Board on and signed on its behalf by:


 Garry Goddard
 Chair and Trustee

LINCS 2 NEPAL**Notes to the Accounts for the year ended 31st December 2020****1. ACCOUNTING POLICIES****Basis of preparation**

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting Standard applicable in UK and Republic of Ireland (FRS102) issued on 16th July 2014 and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1st January 2015. The accounts (financial statements) have been prepared to give a 'true and fair view' and have departed from the Charities (accounts and reports) Regulation 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16th July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice from 1st April 2005 which has since been withdrawn.

Preparation of the accounts on a going concern basis

The accounts have been prepared on a going concern basis.

Stock

Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

2. FUNDRAISING INCOME-COVID EMERGENCY RELIEF

	<u>2020</u>	<u>2019</u>
	£	£
Lincs2Nepal appeal	7,822	-
Art Saves Lives in Nepal	4,333	-
	<hr/>	<hr/>
	12,155	-
	<hr/>	<hr/>

3. NEPAL-COST OF PROJECTS

	<u>2020</u>	<u>2019</u>
	£	£
Mainstream projects	54,871	67,343
Covid-19 emergency relief	11,264	-
	<hr/>	<hr/>
	66,135	67,343
	<hr/>	<hr/>

4. STOCK

	<u>2020</u>	<u>2019</u>
	£	£
Stocks	<hr/>	<hr/>
	1,310	400
	<hr/>	<hr/>

LINCS 2 NEPAL**Notes to the Accounts for the year ended 31st December 2020****5. UNRESTRICTED FUNDS-Earmarked for further/vocational education**

Some child sponsors pay more than the standard monthly amount and their donations are earmarked for specific children's further education or vocational training after the child leaves school. As at 31 December 2020, £13,156 was earmarked for further education or vocational training.

6. RESTRICTED FUNDS- COVID-19 EMERGENCY RELIEF

	<u>2020</u>	<u>2019</u>
	£	£
Balance brought forward 1 January 2020	-	-
Income	12,155	-
Expenditure	(11,264)	-
	<hr/>	<hr/>
Balance carried forward 31 December 2020	891	-
	<hr/>	<hr/>