

**LINCS 2 NEPAL**

**Charity Number: 1130609**

**Financial Accounts  
for the year ended 31<sup>st</sup> December 2021**

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

**LINCS 2 NEPAL**

**Financial Accounts for the year ended 31<sup>st</sup> December 2021**

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

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

## LINCS 2 NEPAL

### Report of the Trustees for the year ended 31<sup>st</sup> December 2021

The Trustees present their annual report for the year ended 31<sup>st</sup> 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 31<sup>st</sup> 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 31<sup>st</sup> 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 31<sup>st</sup> 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](http://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](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 31<sup>st</sup> December 2021

As at 31<sup>st</sup> 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

4<sup>th</sup> 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 31<sup>st</sup> 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').

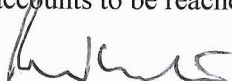
I report in respect of my examination of the Trustee's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**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

4<sup>th</sup> July 2022

LINCS 2 NEPALStatement of Financial Activities for the year ended 31<sup>st</sup> December 2021

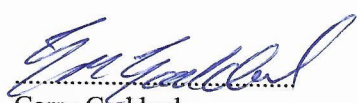
	<u>Notes</u>	<u>Un-restricted Funds</u> £	<u>Restricted Funds</u> £	<u>Total Funds 2021</u> £	<u>Total Funds 2020</u> £
<b>INCOME</b>					
Shop and Event Sales		1,830	-	1,830	4,851
Fundraising Income					
General		85,889	-	85,889	72,963
Covid-19 Emergency Relief	<b>2</b>	-	11,538	11,538	12,155
<b>TOTAL INCOME</b>		<u>87,719</u>	<u>11,538</u>	<u>99,257</u>	<u>89,969</u>
<b>DIRECT CHARITABLE EXPENDITURE</b>					
Opening Stock		1,310	-	1,310	400
Purchases and Event Costs		495	-	495	2,846
Nepal - Cost of Projects	<b>3</b>	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>
<b>INDIRECT CHARITABLE EXPENDITURE</b>					
Insurance		36	-	36	34
Telephone		494	-	494	481
Postage, Stationery and Marketing		716	-	716	616
Travelling		-	-	-	217
Bank Charges		250	-	250	175
<b>TOTAL EXPENDITURE</b>		<u>55,875</u>	<u>12,380</u>	<u>68,255</u>	<u>69,594</u>
<b>NET INCOME/(EXPENDITURE)</b>		31,844	(842)	31,002	20,375
<b>RECONCILIATION OF FUNDS</b>					
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 NEPAL****Balance Sheet as at 31<sup>st</sup> December 2021**

	<u>Notes</u>	<u>2021</u>		<u>2020</u>	
		£	£	£	£
<b>CURRENT ASSETS</b>					
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>	
<b>CREDITORS</b>					
Amounts falling due within one year		-		-	
<b>NET CURRENT ASSETS</b>		<u>74,539</u>		<u>43,537</u>	
<b>TOTAL NET ASSETS</b>		<u>74,539</u>		<u>43,537</u>	
<b>FUNDS OF THE CHARITY</b>					
<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	
<b>TOTAL CHARITY FUNDS</b>		<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 4<sup>th</sup> July 2022 and signed on its behalf by:

  
 Garry Goddard  
 Chair and Trustee

**LINCS 2 NEPAL****Notes to the Accounts for the year ended 31<sup>st</sup> 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 1<sup>st</sup> 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**

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

**3. NEPAL-COST OF PROJECTS**

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

**4. STOCK**

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



**LINCS 2 NEPAL****Notes to the Accounts for the year ended 31<sup>st</sup> December 2021****5. DEBTORS**

	<b><u>2021</u></b> £	<b><u>2020</u></b> £
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 31<sup>st</sup> December 2021, £15,797 was earmarked for further education or vocational training.

**7. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

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