

REGISTERED COMPANY NUMBER: 06930451 (England and Wales)
REGISTERED CHARITY NUMBER: 1132124

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024
FOR
OUR SANSAR LIMITED
(A COMPANY LIMITED BY GUARANTEE)**

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

The trustees who are also directors of the charity present their report with the financial statements of the charity for the year ended 31 March 2024. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' applicable to charities preparing their accounts in accordance with FRS 102.

Registered Company number: 05537547 (England and Wales)

Registered Charity number: 1132124

Registered office

35 New England Road
Brighton
BN1 4GG

Trustees

D Reddin
R Sullivan
M Dev

Independent Examiner

Varinder Mittal
18 Charity Farm Chase
Billericay, Essex
CM12 9LF

Governance and management

The charity is a company limited by guarantee and registered charity. It is operated under the rules of its memorandum and articles of association dated. It has no share capital and the liability of each member in the event of winding-up is limited to £1.

The trustees of Our Sansar are recruited principally in two ways: via our networks and through targeted recruitment, particularly when we identify a gap in our skills. All new trustees are given information about the charity and provided with an induction pack that explains the rights and responsibilities of being on a board. All new trustees are requested to submit a CV and are then interviewed prior to appointment. They are then invited to attend a board meeting and are voted on by the members.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Our partners and memberships

We are working closely with local organisations in Nepal and have formed working partnerships with a number of organisations/children's homes working with street children, Worec Nepal, OCMC, local authorities in Nepal, National Women Commission, local schools, and a number of others that we consult whilst working on our projects. We are working in close collaboration with Pipal Tree, a UK charity, on our EmpowerHER Programme (formerly Children's Protection Programme). We are also expanding our collaboration with the Didi Project, a US charity that funded library at the Children's Protection Centre, library in Rautahat and are looking to assist with other educational parts of our projects. We are a development partner of A4ID.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objects are:

- a) The relief of poverty, hardship and distress of the public anywhere in the world by the provision of goods and materials
- b) To advance education for the benefit of the public, by the provision of teacher and trainer placements and other educational services in developing countries
- c) For any such other purposes deemed charitable by the law of England and Wales as the trustees from time to time determine

Mission statement

We envision a world where all children have the opportunity to live a fulfilling and happy life.

We work to provide education, welfare and shelter to the most disadvantaged children in Nepal for whom little or no other help is forthcoming.

Significant activities

Our Sansar was founded in February 2009 and formally registered with the Companies House in June 2009 and with the Charity Commission in October 2009. We have reviewed all our activities as per the Operational Plan. The review looked at the success of each programme and activity and the benefit it has had on communities in Nepal with the current focus on street children, girls who have been victims of gender-based violence including rape and trafficking, children involved in labour at the brick factories, other children from less privileged backgrounds and education.

The year ending 31 March 2024, was the busiest years for Our Sansar so far. All initially selected 93 children who worked at brick factories are in receipt of education and their parents are in receipt of rice, training and are being set up with income generation activities. From February 2024 we launched our first replication of the project and expanded it to 50 new children and their families. We have also fully launched the library in Rautahat. Initially it was used by the children enrolled into our programme and this year we extended the activities to all community children. Many older children come to study with our teachers for their exams, and the smaller children are being introduced to fun activities with the aim to encourage them to stay in education. Approximately 75% of children in the area do not attend school at all and the library activities have been designed to help to reduce that number.

We have been continuing our investigations into all brick factories in Rautahat and are planning to finish it for the factories that are open this year by end of May 2024. We will then be preparing plans to help the other children working at brick factories.

Responding to the one of the greatest needs within the majority of our projects, we started our new End to Child Marriage project in early 2024. We are providing education and training to girls who are either already married or at risk of getting married.

We conducted an extensive survey of street children in Birgunj and will be publishing the findings from the survey shortly. We have compared the situation of street children over there to what it used to be 10 years ago and we are very pleased to say that our approach is working.

We continued to run and improve our children's home for street children in Parwanipur and the EmpowerHER: Rights, Protection and Hope programme in Janakpur (run in collaboration with Pipal Tree) and our education programme supporting an all-girls school near Birgunj.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

Last and this year we have been focusing on our Outreach Programme that covers the Child Helpline in Birgunj and the EmpowerHER programme in Janakpur. In Birgunj we changed our focus from residential assistance due to less children with no homes at all and expanded our work within the communities where the need is the largest. In Janakpur, we started delivering more community sessions on child marriage and domestic violence. We provide the training and workshops to approximately 100 community members a month.

We have referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. Our current development programme continues to contribute to the aims and objectives we have set.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

2023/24 was a truly incredible year for Our Sansar. We managed to assist more children than in previous years, started new projects and delivered against the majority of the objectives set in our plan.

We are very honoured to have won the Charity Awards 2023 for the best UK charity working in International Aid & Development for our work with children who worked at the brick factories. We were also finalists in the international .ORG Impact Awards 2023 in the Quality Education for All category.

Thanks to all the amazing support from trusts, other organisations, and individual donors last year we managed to achieve so much for the children that have no one else to turn to.

CHILDREN'S HOME

Our Children's Home in Parwanipur, near Birgunj, continues to be a fantastic project. At the moment there are 22 street children living there and we are planning to help many more. All the children are receiving good education, extra-curricular classes at the home such as dance, guitar, computer and cooking. 2 of our older boys are in collage and working part time, one is living independently now and one is still staying with us but looking to become independent in the next few months. 8 of our boys finished their basic education and from June 2024 will be starting their college. They will be doing a variety of work experience placements before they start college.

CHILD HELPLINE

We have been running the Child Helpline for street children in Birgunj since July 2018. The centre acts as a central point for street children to come, have food, classes, activities, counselling and shelter for those that need that. It is also our main hub for any outreach activities and assisting children in the field, within community. Our staff spend a few hours every morning and evening on the streets talking to other children living there and trying to assist them as well. As there are less children sleeping on the streets now, we have reduced our residential care and on average we have about 10 children staying at the Helpline. There are however many more children and their families begging and working on the streets so we are assisting many more in community, and with day time classes at the Helpline. The aim is to prepare them for regular school through our fun educational activities and through getting them used to a routine.

EmpowerHER: RIGHTS, PROTECTION AND HOPE

Since March 2021 we have been running the EmpowerHER: Rights, Protection and Hope programme in collaboration with another UK charity, Pipal Tree. The project consists of a safe house for girls who have been victims of gender-based violence including rape, trafficking, child labour and other trauma, and work in the community. Our focus is on providing shelter, welfare, counselling to the girls, and helping with legal prosecutions. This is a very difficult part of the project as many families do not want to prosecute the perpetrators due to them quite often being from higher castes, or worry that this might affect girls' marriage prospects. There are usually around 10-15 girls staying at the shelter and receive all the assistance they need. They are taking tailoring classes, have training at a beauty parlour, and some of our girls attend regular school. All the girls receive classes and extra-curricular activities at the shelter. We are now doing many workshops within communities aimed at raising awareness on issues such as domestic violence, child marriage and promoting the importance of education. We provide our training to approximately 100 community members a month. Thanks to the support from the US based organisation, the Didi Project, we were able to open a beautiful library at the shelter that we use for our classes and a variety of fun, educational activities for our girls and children from the local communities. We will soon be launching the first social enterprise starting to produce reusable pads for girls and women.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

END TO CHILD LABOUR PROGRAMME

Since April 2022 we have been running our End to Child Labour Programme that assists children who were working at brick factories. We initially had 93 children and their parents enrolled into the programme and in February 2024 we started our first small replication and new 50 children and their families joined us. All the children are receiving transitional full-time classes with us, then they are enrolled into a regular school and are receiving daily extra tuition classes from our teachers. We are amazed at the progress the children are making and the attendance rates at the classes are at an incredible 100% level. The families of the children are being supported with provision of rice that equals to the amount of money the children were earning for 2 years. During that time, we are providing the families with a variety of skills training sessions and setting them up with income generation activities. The activities include professional tailoring, bamboo furniture and jewellery making. We are also finalising our plans to start a plastic recycling centre to provide employment for the families and to address issues with the air pollution in the area.

Our library is fully functional now – initially we used it just for the children from our programme to test different ways of working, and now we have opened it to all the community children. Some children are using it for extra educational support with their exams, and the younger ones come for fun activities. Our aim is to inspire local children to attend and complete their education.

END TO CHILD MARRIAGE PROJECT

In the areas of Nepal where we work, 1 in 2 girls gets married when she is still a child. The issue of child marriage has been highlighted by staff coordinating most of our projects and we had to act. Since early 2024 we started working on launching a solid programme that will make a real difference in the girls' lives. The girls that we are working with are either already married or at risk of getting married. We have now started our initial 8 months long full-time classes after which the girls will either be enrolled into a regular school or provided with vocational training. They will all continue to receive daily tuition classes from our teachers – a very similar model to our End to Child Labour Programme that works very well. As a part of the programme, we also hold monthly meetings and training sessions with the parents, and regular community workshops and training on the issues surrounding child marriage and domestic violence.

OUTREACH PROGRAMME

All our projects are linked by our Outreach Programme that covers the whole of Province 2 (Madhesh Pradesh). We are now able to reach more children in villages that had no access to any support. The children are either helped within community or referred to one of our centres depending on the type of assistance they require. Our Outreach Officers work very closely with the Female Community Health Volunteers who know their local communities very well and are able to identify children that are in real need of support. The volunteers also assist us with organising the community workshops. In Rautahat the Outreach Officers investigate brick factories, in Birgunj they do daily work with the children living/working on the streets and with children in the slum areas, in Janakpur they work closely with the police and community volunteers to ensure we assist all the girls who are survivors of gender-based violence.

Since February 2009 we have been in receipt of Google Grant which allows us to place advertisements worth \$10,000 every month on Google for free. Thanks to these advertisements we are able to reach a wider audience, raise awareness on the plight of street children and recruit volunteers to help with the projects in Nepal and promote our activities.

2023/24 was an incredibly busy but a really exciting year for us. We advanced necessary work for the success of the Children's Home, Child Helpline, Outreach, EmpowerHER and End to Child Labour programmes. We successfully launched our first replication of the End to Child Labour programme and started our new End to Child Marriage project. We are adding new elements to all the projects aimed at reaching more and more children needing assistance. And most importantly, we ensured that all the children we are assisting are happy and have great prospects in the future. There is still a lot of work to be done but I am confident that if we keep up our hard work, we will achieve all our objectives in the next year.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

FINANCIAL REVIEW

Reserves policy

The Trustees consider that, in future, the level of unrestricted reserves should be approximately equivalent to the charity's organisational expenditure for 3 to 6 months. The Trustees will also from time to time apply unrestricted reserves to specifically designated funds when considered appropriate. However, if necessary, access to the designated funds will be permissible for the general running of the charity. Restricted funds given to Our Sansar for a specific, identifiable purpose will not be accessible for the general running of the charity.

Financial review

We received restricted grants totalling £137,781 from the IMF, Brian Murtagh Charitable Trust, Grace Trust, Ingeborg Denes Muhr Foundation, Evan Cornish Foundation, Haramead Trust, Souter Charitable Trust, Fagus Lucida Foundation, Chalk Cliff Trust, FCLF, Schoeck Family Foundation, and unrestricted grants totalling £11,945 from Brian Mercer Trust and PIR. These grants helped us with running of the Children's Home, Child Helpline, End to Child Labour Project, the EmpowerHER programme and the launch of the End to Child Marriage project. In addition to that, Pipal Tree contributed £22,600 towards the joint project, the EmpowerHER. We also received a number of individual donations. These mainly came from campaigns that our supporters organised for us, from the Big Give Appeal and our digital Global Giving campaigns.

We also continue to receive the Google Grant which allows us to place advertisements worth \$10,000 on Google every month. Thanks to this grant we are able to find experienced volunteers, promote our events and help children from poorest families in Nepal. We also received website development support worth £1,000 and a number of strategy planning support worth £3,000.

FUTURE DEVELOPMENTS

We have planned a number of fundraising activities for 2024/25 to secure sufficient funding for the projects. Our focus is on raising income from trusts and foundations, and public campaigns. As we successfully launched our first replication of the End to Child Labour programme and are conducting extensive investigation of all brick factories in Rautahat, we are hoping to be able to replicate the project further to more areas in the district and then beyond. Our End to Child Marriage project has also been launched and the plan is to expand it to other parts of the Province as well due to such a huge need. The library is working very well and we would love to set up more similar libraries/learning centres so that all children from less privileged communities can have access to good quality of education.

We are planning for all the families of the 93 children to have sustainable income by the end of 2024, and families of the new 50 children by the end of 2025, so that they are able to afford to send their children to school, instead of them being forced to work at the brick factories. One of our most exciting new ventures is setting up a plastic recycling centre with the aim of replicating those throughout the Province if our model works well. We are still in the initial stages but planning to have everything started by the end of 2024.

We will also continue to run and improve our Street Children and EmpowerHER Programmes, with a continued focus on the Outreach Work to be able to help these children that have no access to any support.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

PUBLIC BENEFIT STATEMENT

Our main activities in 2023/24 were aimed at relieving poverty and advancing education for the benefit of the public. The projects are carefully chosen depending on the area and the community needs. At the moment our activities benefit each year over 300 girls from impoverished backgrounds near Birgunj, around 250 children through the Street Children Programme, 150 girls through the EmpowerHER Programme, 60 girls through the End to Child Marriage project, 143 children and their families through the End to Child Labour project, over 1000 children from local communities through our new library project, 500 community members through our workshops and training addressing issues surrounding child marriage and domestic violence.

Our Children's Home project, Child Helpline, the Safe House for girls and End to Child Labour programmes are growing stronger and we are noticing more and more support from the community, police and the authorities. We also strengthened our Outreach Programme, implemented first replication of the End to Child Labour Programme and launched the End to Child Marriage project. We continue to support the all-girls school in the village near Birgunj with the provision of a full-time computer teacher and laboratory equipment. All our charitable activities focus on delivering against these aims.

ON BEHALF OF THE BOARD:



.....
Mandeep Dev – Trustee

Date: 14 MAY 2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF OUR SANSAR LIMITED

I report on the accounts for the year ended 31 March 2024 comprising the statement of financial activities and balance sheet and the related notes 1 to 7.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached



Varinder Mittal FCCA, MBA
18 Charity Farm Chase
Billericay, Essex
CM12 9LF
Date: 14 May 2024

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

	NOTES	UNRESTRICTED FUNDS (£)	RESTRICTED FUNDS (£)	TOTAL FUNDS 2024 (£)	TOTAL FUNDS 2023 (£)
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income:					
Donations		22,195	271,763	293,958	221,790
Incoming resources from charitable activities:					
Events and campaigns, online giving		11,100	9,899	20,999	24,488
Total incoming resources		33,295	281,662	314,957	246,278
RESOURCES EXPENDED					
Charitable activities:					
Operations of the project in Nepal					
Raising awareness in Nepal and UK		-	256,555	256,555	192,008
Governance and staff cost					
Governance and support costs		13,830	4,000	17,830	13,556
Total resources expended		13,830	260,555	274,385	205,564
NET INCOMING RESOURCES	6	19,465	21,107	40,572	40,714
RECONCILIATION OF FUNDS					
Total funds brought forward		25,466	112,417	137,883	97,169
TOTAL FUNDS CARRIED FORWARD	6	44,931	133,524	178,455	137,883

The accounting policies and notes form part of these financial statements.

BALANCE SHEET AT 31 MARCH 2024

	NOTES	TOTAL FUNDS 2024 (£)	TOTAL FUNDS 2023 (£)
CURRENT ASSETS			
Cash at bank and in hand		178,455	137,883
		<hr/> 178,455	<hr/> 137,883
CREDITORS			
Amounts falling due in one year	5	-	-
NET CURRENT ASSETS		<hr/> 178,455	<hr/> 137,883
FUNDS	6		
Unrestricted funds		44,931	25,466
Restricted funds		133,524	112,417
TOTAL FUNDS		<hr/> 178,455	<hr/> 137,883

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The trustees have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on 14 May 2024 and were signed on its behalf by:



.....
Mandeep Dev -Trustee

The accounting policies and notes form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES

Basis of preparation of accounts

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standards for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Donated services and facilities

Donated services or facilities are included in incoming resources when the benefit to the charity is reasonably quantifiable and measurable. They are valued by the trustees at the amount the charity would have been willing to pay for the services or facilities on the open market.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024.

Trustees' Expenses

There were no trustees' expenses for the year ended 31 March 2024.

3. STAFF COSTS

Consultancy payments of £13,000 were paid in the year ended 31 March 2024.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 – CONTINUED

4. DEBTORS

There were no debtors in the year ended 31 March 2024.

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

There were no creditors in the year ended 31 March 2024.

6. MOVEMENT IN FUNDS

	At 01.04.23 (£)	Net movement in funds (£)	At 31.03.24 (£)
Unrestricted funds	25,466	19,465	44,931
Restricted funds	112,417	21,107	133,524
TOTAL FUNDS	137,883	40,572	178,455

Net movement in funds, included in the above are as follows:

	Incoming resources (£)	Resources expended (£)	Movement in funds (£)
Unrestricted funds	33,295	13,830	19,465
Restricted funds	281,662	260,555	21,107
TOTAL FUNDS	314,957	274,385	40,572

7. GUARANTEE

The members of the company have agreed to contribute £1 each to the assets of the company in the event of it being wound up.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

INCOMING RESOURCES	UNRESTRICTED FUNDS (£)	RESTRICTED FUNDS (£)	2024 TOTAL FUNDS (£)	2023 TOTAL FUNDS (£)
Voluntary income				
Gifts	22,195	171,156	193,351	123,075
Donated services and facilities	-	100,607	100,607	98,715
Incoming resources from charitable activities				
Events, campaigns	11,100	9,899	20,999	24,488
Total incoming resources	33,295	281,662	314,957	246,278

The charity was awarded a Google Grant on the 25 February 2010 which allows placing advertisements on Google worth of \$10,000 (Approx. £8,051 as per exchange rate from the 18 April 2024) every month. The value of this grant is recognised within incoming resources as a donation, and an equivalent charge included within resources expended. We also received website support worth £1,000 and strategy consultations worth £3,000. The estimated value of these services is recognised within incoming resources as a donation, and an equivalent charge included within resources expended.

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	2024 TOTAL FUNDS (£)	2023 TOTAL FUNDS (£)
RESOURCES EXPENDED				
Charitable activities:				
Operations of the project in Nepal	-	256,555	256,555	192,008
Raising awareness in Nepal and UK	-			
Governance cost				
Accountancy and legal fees	757	-	757	1,514
	757	256,555	257,312	193,522
Support costs				
Management				
Consultancy fees	8,950	4,000	12,950	10,100
Insurance	456	-		1,046
IT and databases	2,043	-		807
Marketing	342	-		-
Travel	1,160	-		-
Sundries	122	-		88
	13,073	4,000	17,073	12,042
Total resources expended	13,830	260,555	274,385	205,564
			2024 (£)	2023 (£)

This page does not form part of the statutory financial statements.