

KIDS IN KATHMANDU NEPAL

England & Wales · Charity number 1142150

Details

Other names	KIKN
Status	Registered
Legal form	Charitable company
Company number	07517465
Registered	2011-05-27
Register	View on the Charity Commission register

Contact

Address	Flat 23 Dundee Wharf 100 Three Colt Street London E14 8AX
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Activities

Objects: 1.TO RELIEVE THE POVERTY OF ORPHANED AND UNDERPRIVILEGED CHILDREN AND YOUNG PEOPLE UP TO THE AGE OF 24 YEARS IN KATHMANDU NEPAL BY THE PROVISION OF CLOTHING, EQUIPMENT OR OTHER GOODS FOR DAILY LIVING.2.TO ADVANCE IN LIFE AND RELIEVE THE NEEDS OF ORPHANED AND UNDERPRIVILEGED CHILDREN AND YOUNG PEOPLE UP TO THE AGE OF 24 YEARS IN KATHMANDU NEPAL BY PROVIDING SUPPORT, FACILITIES AND ACTIVITIES WHICH ASSIST IN ADVANCING THEIR EDUCATION, DEVELOPING THEIR SKILLS, CAPACITIES AND CAPABILITIES TO ENABLE THEM TO PARTICIPATE IN SOCIETY AS MATURE AND RESPONSIBLE INDIVIDUALS.

Activities: The sponsorship of 31 children and young adults through education age from 9 to 24 years. It includes 3 in 6th form and 14 in higher education. Provision of 6 breakfast clubs in 6 schools feeding just under 900 pupils every school day. Enhancing and improving facilities in the 6 schools through purchase of computers, installing solar panels, set up science labs and also replacing school furniture.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Other Finance, Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Economic/community Development/employment
- **Who:** Children/young People, Other Charities Or Voluntary Bodies

Geography

- Nepal
- Bromley

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£102,248	£89,986	-	-
2024-12-31	£81,985	£76,880	-	-
2023-12-31	£69,178	£79,321	-	-
2022-12-31	£115,437	£65,575	-	-
2021-12-31	£77,206	£64,105	-	-
2020-12-31	£68,644	£68,380	-	-

Trustees

Name	Role	Appointed
Gurbi Sagoo		2022-11-23
JOHN CROWE		2019-04-15
Janet Davies		2022-01-26
Jonathan Hamer		2020-08-27
Kate Pottinger		2021-04-22
Marjorie Jackson OBE		2021-01-21
Stephen Anthony Smith		2019-04-15

Accounts



KIDS IN KATHMANDU NEPAL

"a better life through education"

Annual Report and Accounts 2025



Kids in Kathmandu Nepal supports orphaned and underprivileged children and young people in Kathmandu by providing facilities and activities that assist in advancing their education to improve their life chances

KIDS IN KATHMANDU NEPAL LTD
(A company limited by guarantee)
REPORT AND FINANCIAL STATEMENTS
01 JANUARY 2025 TO 31 DECEMBER 2025

Company Registration Number: 07517465

Charity Registration Number: 1142150

Kids in Kathmandu Nepal Ltd

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Cover photograph shows pupils at Neel Barahi School showing their toothbrushes during a classroom tour as part of the visit by Stephen Smith and Kate Pottinger in November 2025

KIDS IN KATHMANDU NEPAL LTD
REFERENCE AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 DECEMBER
2025

Trustees/Directors:

- John Crowe
- Janet Davies
- Jonathan Hamer
- Marjorie Jackson Resigned as Chair 29.1.25
- Kate Pottinger Chair (Appointed 29.1.25)
- Stephen Smith Chief Officer
- Gurbi Sagoo

Company Registration Number

07517465

Charity Registration Number

1142150

Registered Office

58 Durban Road, Beckenham, Kent, BR3 4EZ

Bankers

The Co-Operative Bank, PO Box 250, Skelmersdale, WN8 6WT

Redwood Bank Ltd, The Nexus Building, Broadway, Letchworth Garden City, SG6 3TA

KIDS IN KATHMANDU NEPAL LTD
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

TRUSTEES' REPORT

The Trustees, who are also Directors of the charitable company for the purpose of the Companies Act 2006, submit their annual report and the financial accounts for Kids in Kathmandu Nepal Ltd (KIKN) for the year ended 31 December 2025.

The Trustees confirm that the annual report and financial accounts comply with the current statutory requirements, the requirements of the company's governing documents and the provisions of the Charities Commission Statement of Recommended Practice (SORP) FRS 102.

Message from the Chief Officer

This year has marked my fourth full year of leading the charity. It has been another year that has had its challenges, but I feel a very successful one in that we have succeeded in bringing our first student to study in the UK and taken on four new sponsored children at Lubhoo School. Both of these achievements have been made possible by the very generous support of some of our donors and external partners. Thank you all for continuing to support our work.

Despite the challenges we have been able to find several new regular donors and increase the number of ad hoc donations received during the year. This meant that we could continue to work with all our nine schools and support them in improving their infrastructure. We have continued to try to increase our income by making more applications for funding grants. We were successful with one of these applications obtaining a grant of £1,000 from the Co-operative Bank. We also retained our award as the winner of 'Best South Asian Orphan Support NPO' for 2025 in the Greater London Enterprise Awards.

During the year we held our usual AGM at Durban Road as an afternoon tea event where our sponsors and donors could hear the latest news on events but also have the opportunity to ask any questions and give their views on any aspects of our work. I find it is always a good opportunity to receive any feedback on our progress.

I ended the year making my fourth visit to Nepal, being joined this time by one of our Trustees, Kate Pottinger. It was good to see some further progression in our schools during the visit and to see the completion of the previous years projects and the difference some of these have made. I am also pleased to report that we had a further graduate completing their course this year. This young lady is just waiting to take the exam to obtain her teaching licence. Congratulations on her achievement.

Looking forward to 2026, the biggest challenge facing us is to try and increase our recurring income levels. It was noticeable in the project requests from our schools that they would like us to fund more teaching staff and increase our meal funding numbers. This is very difficult for us to do as we need to increase the number of our regular donors but we will certainly make every endeavour to achieve what we can.

I look forward to another successful year for the charity with all your continued help. Thank you.



Stephen Smith, Chief Officer

KIDS IN KATHMANDU NEPAL LTD
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

STRUCTURE AND GOVERNANCE

Organisational Structure

Kids in Kathmandu Nepal Ltd was incorporated as a company limited by guarantee on 02 February 2011 (company number 7517465) and registered as a charity with the Charity Commission on 27 May 2011 (charity number 1142150).

The charity was founded by Lai See Chew, who passed away in October 2021.

The charity is governed by its Articles of Association. Legal responsibility for the management of the charity is vested in the Board of Trustees.

The charity has no members, other than the Trustees.

The members of the Board of Trustees were all actively involved in making strategic decisions throughout 2025.

The Save Lives Foundation is the hub of the charity's work in Kathmandu, where Uma Mathema, is our key contact in Nepal. She liaises with the schools and with parents or families of sponsored children who live in their family homes. She monitors operational projects and brings to our attention any matter she considers the Charity needs to know and she assists the Chief Officer to identify and prioritise potential new projects.

A Donation Agreement between Uma Mathema's Save Lives Foundation (a registered charity in Nepal) and Kids in Kathmandu Nepal was put in place in 2023 and renewed 01 July 2025. This Agreement enables the easier transfer of funds to Nepal than was previously possible through the old Bank of Kathmandu account, held on KIKN's behalf by Uma Mathema. However, the Donation Agreement only allows the transfer of monies for sponsored young people and schools, so the ex-gratia payments and the contribution to Save Lives Foundation rent and utilities still need to be transferred via other means, such as cash taken to Nepal by Trustees.

Bank transfers of funds from our UK bank account to Nepal require the authorisation of Stephen Smith, Chief Officer, together with either Kate Pottinger or Jon Hamer, after approval by Trustees.

The Charity's Annual General Meeting (AGM) was held on 7th June 2025.

Staff

Kids in Kathmandu Nepal charity does not employ any staff and has no premises costs. All its administrative duties and fundraising efforts are carried out voluntarily by the Trustees and by supporters of the charity.

Recruitment and Appointment of Trustees

The Articles of Association provide that Trustees (Directors) are appointed for a period of four years, when they must retire, but can be re-appointed in accordance with the rules outlined in clause 31 of the Articles of Association. The minimum number of Trustees is three, with no maximum number stated. Trustees can be appointed at any general meeting, under the terms of the Articles of Association.

All current Trustees are sponsors of children supported by KIKN, or donors to the charity. We ask that all potential new Trustees attend a Board meeting and meet with the other Trustees, before consideration of appointment.

The Board of Trustees holds quarterly Trustees' meetings. Trustees live at a distance from each other, so meetings have continued online via Zoom since the covid-19 pandemic. Between meetings, the Chief Officer regularly communicates with the Chair or other Trustees to oversee the administrative duties of the charity, to deal with financial matters, and to plan activities such as fundraising events and publicity.

KIDS IN KATHMANDU NEPAL LTD
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

Induction and Training of Trustees: New Trustees are provided with detailed information about Trustee responsibilities and provided with Trustee guidance material sourced from the Charity Commission. We refer to this guidance and to our Articles of Association, particularly when new Trustees are appointed. New Trustees are also required to read and sign and return a copy of our Safeguarding Children Policy before being appointed.

As the charity provides for the needs of children, albeit in Nepal, we have a policy known as Safeguarding Children Policy (formerly Child Protection) which is given to all Trustees and to all sponsors of individual children. Under this policy, anyone who visits Nepal on KIKN business requires a DBS (Disclosure and Barring Service) check.

During 2025, Stephen Smith attended a workshop provided by the Charity Commission relating to charities working outside the UK: namely, 'Working Overseas: Risks, Responsibilities and Legal Duties'.

KIDS IN KATHMANDU NEPAL LTD
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

OBJECTS AND ACTIVITIES

Summary of Objects

The charity's Objects are as follows:

- To relieve the poverty of orphaned and underprivileged children and young people up to the age of twenty-four (24) years in Kathmandu Nepal by the provision of clothing, equipment, and other goods for daily living; and
- To advance in life and relieve the needs of orphaned and underprivileged children and young people up to the age of twenty-four (24) years in Kathmandu Nepal by providing support, facilities and activities which assist in advancing their education and developing their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.

Summary of the Main Activities Undertaken in Relation to these Objects

Sponsored Children and Institutions

Nepal is one of the poorest countries in the world. Not all the children we support are orphans, but those who are not orphans are from destitute families, who would be unlikely to access educational opportunities without our support, particularly the ability to attend years 11 and 12 (sixth form in Nepal), further education or university. All children put forward for sponsorship are carefully considered by the Chief Officer and Uma Mathema.

For sponsored children, the funding ensures that, where appropriate, they have adequate summer and winter clothing, school uniforms and essential equipment for schooling, and pays for any school fees. For newly sponsored children who live with their families, we have provided a table and a large solar rechargeable battery lamp to enable them to do their homework in homes that do not have an electricity supply.

Most of the sponsored children whom we support are girls. The Trustees have agreed that should we sponsor more children; they will be preferably (but not exclusively) female. Nepali girls from poor families are sometimes 'sold' and trafficked. They generally have less opportunity to access education. We consider that by supporting girls and young women, they will have greater opportunities to gain life skills for future employment and are less likely to be seen as a burden to their families.

Most of the sponsors for individual children are friends, acquaintances, or contacts of the Trustees, and others have come via fundraising events and publicity. Sponsors agree to provide regular funding for a named child. The sponsors receive reports on their sponsored child's progress at school. In accordance with our Safeguarding Children Policy, any communication from a sponsor to a child must be vetted by the Chief Officer.

Trustees had previously agreed that when a sponsored young person completed their education at school or university (whichever is the highest they achieve), we would not take on a new child but ask the child's sponsor to become a general donor, helping to fund the additional costs of university education or the school midday meals projects. To date this has been agreeable to all sponsors whose child has either left school, graduated, or has left Kathmandu. This year, however, we did take on four new children, all girls, at year 8 (young teenager) school level at Lubhoo School. The Trustees felt that as the number of sponsored young adults finishing their education was increasing and our level of educational costs decreasing we could afford to assist some new needy children and by taking on teenage children we could still ensure that they would be able to finish their education under the auspices of the charity.

Some of our young people have co-sponsors, meaning that they have more than one named sponsor to help fund their school, college, or university fees.

KIDS IN KATHMANDU NEPAL LTD
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FOR THE YEAR ENDED 31 DECEMBER 2025

Where KIKN sponsored young people continue onto higher education, the tuition fees for graduate courses are much higher than the school fees.

In addition to our sponsored children, we also continue to provide support to the Save Lives Foundation, the Shree Neel Barahi Higher Secondary School, Lubhoo Secondary School, Ishwor Primary School, Shree Buddha Secondary School, Nepal Adarsha Secondary School, Shree Guhyeshwari Bal Shikshya High School, Shree Janavikash Secondary School, Jagat Sundar Bwonekuthi School and Shree Ganesh Basic School.

KIKN funds the provision of midday meals at all the schools that we support.

It should be noted that although many schools have 'Secondary' in their title, they generally take children from nursery school age.

KIDS IN KATHMANDU NEPAL LTD
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

MAIN ACHIEVEMENTS DURING 2025

Visit to Nepal November 2025

In November 2025, Chief Officer, Stephen Smith, together with Trustee Kate Pottinger, made his annual visit to Kathmandu, to meet KIKN sponsored young people, to visit KIKN supported schools, and to ensure that the transferred funds have been utilised as directed. They travelled to Nepal at their own expense, including air fares and accommodation.

On the first day of the visit, Uma Mathema had organised a meeting with KIKN sponsored young people who are attending university plus older school children. The meeting was held at a local hotel, with refreshments. At this meeting Stephen Smith handed out sponsors' letters to those present. Students were able to update Stephen Smith on their courses and their hopes for the future.

Sponsored Children and Young People

By the end of 2025, we were supporting the education of 21 children and young people at school or in higher education in Kathmandu, with another hoping to take a post-graduate course.

Overall, we now have eight students who have graduated from their courses.

There were seven sponsored children cared for at the Save Lives Foundation by Uma Mathema during 2025.

Rasmila, having obtained her licence to practise as a pharmacist in Nepal, started a 12-month Masters course at the University of Surrey in September studying Pharmaceutical Science. We were able to assist with her post graduate studies with some of the legacy funds left by Lai See Chew and the very generous help of some of our current sponsors and donors.

Panjum is in the second year of a 4-year BSc in Maths. Sarmila is in the last year of her Psychology Degree and Urmila continues a Law Degree. Sangmu is awaiting the results of her Mass Communications Degree for Journalism and is hoping to continue to a post graduate course. Sujan who was in the final year of a BA in Business Administration Degree left the family home suddenly during the year due to unknown circumstances. Uma is hoping that the family can make contact with him again.

Pramila, the youngest at Save Lives Foundation, started her first year of a 4-year BA degree in Psychology towards the end of the year.

Rajesh, who had lived at Save Lives Foundation since he was young, returned to live with his family in Kathmandu, but continues to visit Uma Mathema regularly. He has completed his Hotel Management Degree, following a year's internship in Thailand. He is currently on a catering internship in Kathmandu in order to gain more experience.

Laxmi, a severely physically disabled young woman sponsored by KIKN, completed a social work course in 2023 and is in the 2nd year of her MSc in Psychology. She aspires to work in hospitals as a psychologist. Laxmi is wheelchair bound and depends entirely on her mother for all her needs, including help with feeding.

We continue to sponsor Dipak at Paropakar Boys' Orphanage and School, which is in Bhaktapur, on the outskirts of Kathmandu. Deepak is in the 2nd year of a 4-year Business Administration Degree.

Of our former pupils from Neel Barahi School, Anjama has successfully graduated as a teacher and is now waiting to take her exams to obtain her licence; Sunita and Rajkumar are both in their final year to be teachers. Smriti who, after marrying, was taking a Social Work course has now left the charity sponsorship.

Of the remaining sponsored children and young people, who are not in higher education, one attends Neel Barahi School in year 10 and nine are at Lubhoo School including our four new sponsored children in year 8. Several of the older children here are currently part of the schools' civil engineering programme which has now been running successfully for a couple of years.

KIDS IN KATHMANDU NEPAL LTD
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FOR THE YEAR ENDED 31 DECEMBER 2025

As in previous years, before the Dashain festival, each sponsored child and young person received a payment equivalent to £40 to enable them to purchase goods or clothing for their personal needs.

The Objects in KIKN's Articles of Association state that we will fund young people's education up to the age of twenty-four (24), and some of our recent graduates were older than this during 2025. However, many children in Nepal start education late, and Trustees have agreed that where a sponsored young person commences their graduate courses prior to the age of 24, KIKN will fund their full course, be it diploma, graduate or postgraduate.

We have three graduates, who were originally sponsored at Neel Barahi School. Asmita completed her business studies degree in 2017, has been a local councillor and had an arranged marriage during 2023. Apsarah completed her teacher training course in 2019 and has a teaching post at a state school in Kathmandu. Sangita completed her chartered accountancy degree in 2020 and secured an apprenticeship at a bank in Kathmandu. Sangita now sponsors a child at Neel Barahi School.

Sarala and Sudha, who previously lived at Paropakar Orphanage, completed their Nursing Diplomas in 2023 and 2024 respectively.

These graduates are no longer sponsored by KIKN, but maintain links with the charity, via Uma Mathema in Nepal.

Save Lives Foundation

Uma Mathema used to operate an orphanage via the Save Lives Foundation charity. The Save Lives Foundation was established and registered as a charitable organisation with the Nepal authorities in 2008 when Uma Mathema commenced caring for eight young children, who were either orphans or abandoned by their families.

In January 2021 Uma Mathema officially discharged her legal liability for the children to the parents and village elders, when most of the young people living at Save Lives Foundation were of the age to be able to choose to stay living with Uma Mathema, should they so wish. This was because in Nepal it is not legal for orphanages to care for young people over the age of eighteen. Other than Rajesh, seven young people continue to live with Uma Mathema, and they all consider her to be a mother to them.

This change did not impact on the running and working of KIKN. The official arrangement is that Uma will continue to operate Save Lives Foundation, her charitable organisation.

All children at Save Lives Foundation are supported by KIKN. The Foundation is in Bafal, an impoverished area of Kathmandu.

In previous years we have funded:

- the installation of solar panels, to have less reliance on the generator and its costly fuel, and
- a water filtration system, following the 2015 earthquake, in view of the badly contaminated water supply
- the increase of solar panels from three to five (again after the 2015 earthquake) to enable continuous use of the fridge and the water pump
- wardrobes for the teenage orphanage girls were purchased in 2018
- two bunk beds for the children, warm wool blankets for all the beds, a new microwave oven for the kitchen, and a vacuum cleaner were provided in 2019.
- HPV vaccines for the six girls living with Uma

KIKN could not function without Uma Mathema's goodwill, time, and efforts in ensuring that our work is undertaken in line with good governance. As recognition of the contribution that Uma Mathema makes towards the smooth running of KIKN's charitable works in Kathmandu, we give her a quarterly ex-gratia payment and contribute to rent and utility bills at the Save Lives Foundation.

KIDS IN KATHMANDU NEPAL LTD
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

Shree Neel Barahi Higher Secondary School

Shree Neel Barahi Higher Secondary School is in Tankeshwor, near the Kalimati market in Kathmandu, a short distance from the Save Lives Foundation. It is another impoverished neighbourhood in Kathmandu where many of the families live below subsistence level. It was the first school that KIKN began to support after its establishment as a charitable company in 2011. In recent years, the school has had extensive building works to retrofit earthquake protection. This work has now been completed.

The school takes children from nursery school age to sixth form. The school had some 700 pupils, when Kids in Kathmandu commenced its support in 2011, but has increased its intake substantially. The current number of pupils is around 1,200, but due to overcrowding is unable to take more pupils. In fact, the school has had to reduce numbers from 1,300 to comply with government regulations on size. At the moment the school is operating at its maximum capacity. The school still has plans though to extend the top floor of school buildings to provide additional classrooms.

In past years, in addition to refurbishment and equipment projects, we have provided the school with:

- 35 desktop computers and computer desks in the early years, plus repair of computers in 2018, solar panels, plus an inverter (mini generator) for use during electricity outages (now less frequent)
- a photocopier
- new science lab equipment
- Nepali dance costumes
- 10 new computers and additional software for the school in 2019, to replace computers originally provided by KIKN, but no longer usable
- Food relief in 2020 & 2021 during the pandemic
- Set up costs for additional nursery class furniture in 2022
- Funded Educational Child Development Course materials in early 2023.
- Funded the construction of a roof covering for the school's outdoor area, on completion of the Neel Barahi School's major building refurbishments in 2023
- Replacement of ten new computers in 2025

Much of the equipment and building refurbishments at Neel Barahi School has been funded from grants made by FFK.

One of the first projects that KIKN had funded was the purchase of 25 computers for the school. During Stephen Smith's 2024 visit, the school Principal, Januka Nepal, pointed out that some of the computers are now beyond repair, such that even the parts cannot be recycled. Ten replacement computers were approved by Trustees in 2025 with an intention to replace all the old ones as soon as funds allow.

We have funded tiffin for midday meals since 2011, originally for 50 pupils which has gradually increased over the years to include 150 pupils.

We fund 50% of the salary of a computer/science teacher. The current teacher has been in post for some years. During the 2025 visit by Stephen Smith the principal asked if KIKN would consider a salary increase for the teacher as he has not had an increase since he took the post. The Trustees will consider this for funding in 2026.

We also fund the karate teacher's salary, to provide extra-curricular activities, especially for the less academic children. Smriti, a previous pupil, gained her black belt in karate, and won some international competitions through the opportunity that the karate classes at Neel Barahi School provided.

Over the years, KIKN has sponsored many children attending Neel Barahi School. We currently sponsor one child still at the school. Two young people currently at university were originally sponsored at Neel Barahi School, as were four KIKN graduates.

KIDS IN KATHMANDU NEPAL LTD
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FOR THE YEAR ENDED 31 DECEMBER 2025

Shree Lubhoo Secondary School

KIKN has supported Shree Lubhoo Secondary School since 2016. Lubhoo is a poor Newar village in the Lalitpur district of the Kathmandu Valley, east of Kathmandu, some 7 kilometres from the capital city (a 45-minute journey via potholed roads). It is a small school, whose school population has increased to a capacity of around 650 since KIKN started to support the school by providing midday meals.

During 2019, from a Nepal Government grant and funding by an Austrian mountaineering charity, school building works that had been under construction for several years were completed and operational. A Vocational College for Engineering opened in April 2019, and the school continued to recruit more pupils. Two of our current sponsored children are taking Civil Engineering Courses here.

During 2023, Lubhoo School commenced classes for years 11 and 12 (sixth form). Initially with 30 students this has continued to grow.

Unlike most Government schools in Nepal, Lubhoo teaches in the English language, not Nepali.

At Lubhoo School we have previously been able to fund:

- 20 computers, desks, and chairs & solar panels (for electricity outages)
- furnishings for the nursery classroom
- play equipment for the playground (swings, slide and two see-saws)
- two basketball poles and layout of a badminton court
- a PA system
- science lab improvements
- 18 sets of desks and chairs (providing space for 54 pupils) for use in their new building
- reference library books, to assist upgrading the school's educational status
- 12 computers with desks and chairs for vocational engineering course
- food and rent for the nine sponsored children during the pandemic
- funded the building of a zinc house for the family of Nita, (known as a zinc house, as the walls are built with bricks, but covered with corrugated zinc).
- 20 bench seats for the school's new Vocational Engineering Course college building
- 20 CCTV cameras in 2022
- Nursery furniture in 2022
- the purchase of 42 sets of desks and benches for school classrooms in 2023
- one smart TV was purchased in 2025

Many of the purchases listed above have enabled Lubhoo School to improve its facilities and educational status, and much of the equipment has been funded from grants made to KIKN by FFK.

KIKN has funded 0.5 of the salary for a computer teacher since July 2023.

In 2016, we commenced funding tiffin for much-needed midday meals for 100 children at the school. The attraction of more pupils to the school is largely accredited to the introduction of midday meals. In January 2020, the funding was increased to cater for 150 children.

The school now has a new principal, Kopila Karki, after the previous principal retired after 25 years at the school. The new principal explained a little about the appointment process during our visit. She has clear views on how she can continue to improve the school, by improving cleanliness, holding more frequent meetings with parents, more extra-curricular activities for the children and improving exam results. It seems the school will continue to thrive under the new leadership.

Stephen met with all nine of the sponsored children during the school visit in 2025 (including our four new sponsored children from Year 8 this year) and gave them their sponsors' letters.

KIDS IN KATHMANDU NEPAL LTD
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

Shree Ishwor Adharbhot School

Shree Ishwor Adharbhot School is a very small school in Swayambhu, in Kathmandu city. The local area accommodates many transient families. When KIKN started to support this school, it was housed in totally unsuitable buildings to carry out education. The school was poorly furnished, with no glass in the windows, and was built around a small compound serving an extremely impoverished community. No school fees are payable.

The school provides classes from kindergarten to class 5 and has only six teachers.

In September 2017, when the then Chief Officer was first introduced to this school, there were only 50 pupils, some of them beggars. The school population has gradually increased since the introduction of the KIKN funded midday meals. Pupil numbers tend to fluctuate, but in November 2025 there were 130 pupils on the school roll.

Last year the school was relocated to a better temporary building while the old school is rebuilt over a period of three years. Although the new building is in a better physical condition some of the classrooms on the lower floors especially are still very dark even with electric light, and the school has had to move class 5 to the third floor where there is more natural light. The principal, Indra Bahedur Upreti, is a very experienced man but does not speak much English but he was very proud to show me the plans for the new building. I look forward one day to seeing them all back in nice new facilities.

Despite all its problems the school has had some investment from the government in the shape of two smart boards with the promise of two more to come. It is quite a contrast to see smart boards in the badly lit classrooms, but the teachers were saying how much difference they had made to the quality of teaching.

The school's needs remain basic though, including exercise books and stationery, which are not provided by the Government, school uniforms, and help with utility costs, which KIKN funds each year. During the visit this year I was very honoured to be asked to present all the children with their new tracksuits, and it was a joy to see all their smiling faces.

To date we have funded:

- a computer, printer, a photocopier, table, and chair for the school
- flooring and equipment for the beggar children's classroom
- electrical wiring for classroom lights and fans
- a drum set and a metal lockable cupboard
- food for families prior to the Dashain festival in 2017, 2018 & 2019
- pandemic food relief in 2020 & 2021
- office table, chair, and bookshelf
- In 2023, 2024 and 2025 KIKN funded school uniforms for 130 pupils made to measure by local trades people, 5,000 exercise books and 200 pencil packets

In 2024, KIKN funded 14 computers for the school complete with desks and chairs and also funded the necessary electrical works for a dedicated computer room and has started to fund 0.5 of the salary for a computer teacher.

Much of the equipment has been funded from grants made to KIKN by Futures for Kids (FFK).

In October 2018, we commenced funding a contribution to the nursery teacher's salary at the school, to enable them to pay and retain a suitably qualified person. This funding was increased in 2019, and again in 2022.

Since 2019, KIKN has funded a quarter of the cost of the school's water and electricity bills.

KIKN has been working with the school since 2017 when we started to fund tiffin for midday meals for 50 children, and funding was increased to include 85 pupils from January 2018.

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Shree Buddha Secondary School

Shree Buddha Secondary School is in the Godawari municipality of Lalitpur, in the Kathmandu Valley. Although the school is only about 18 kilometres from central Kathmandu, the journey by car can take some time.

The school now has around 650 students but like some of our other schools has reached its capacity for expansion due to no further classroom space. There are 40 teachers. They have a forward-thinking Chair of the School Board, who is committed to raising funds through his networking. From local donations, a clean water station was built following the 2015 earthquake. Some past pupils have received grants to attend university.

The school has three nursery and kindergarten classes. In Nepal, Early Child Development education has three classifications: playgroup for the youngest pupils, aged 18 months to 2.5 years; nursery for children ages 2.5 to 3.5 years; and kindergarten for children aged 3.5 to 5.5 years.

Taking very young children into school enables parents to seek casual work. Many children are from the families of itinerant workers.

Trustees have been advised that many orphans, cared for by local NGOs (Non-Governmental Organisations), attend Shree Buddha School.

Shree Buddha School has a qualified nurse who speaks good English, and there was evidence of a girls' menstruation and health project in the nurse's room.

The school also has an 'inclusive' class with a trained teacher, for children with learning disabilities, including autism, where they care for and educate the pupils.

The school Principal, Mr Prempati Joshi, is an inspirational and energetic leader with lots of ideas about how to continue improving the school. The school now has some of the best exam results in the municipality. One of his ideas has been to start classes for local women who cannot read or write, and these have continued during 2025, following their initial implementation in 2023. The classes are advertised locally for anyone to apply, and there is a mixture of ages from middle-aged to very senior. The school Principal believes that educating the adults will encourage them to send their children to school.

The school teaches Newari, the traditional language of the Kathmandu Valley. It is meant to be taught in all Government schools from years 1-8, but not all seem to do so, and it appears to be a little controversial, as most of the Kathmandu population does not speak Newari.

We have funded the following in past years:

- refurbishment of the nursery classrooms
- 12 computers, desks, and chairs
- contribution to the establishment of a Foundation of New Engineering Course
- 8 computers desks & chairs
- pandemic food relief 2021
- school uniforms for all new 6th form entrants in 2021
- 25 CCTV cameras (January 2022, from 2021 grant donation)
- an ID card printer for pupil IDs in early 2023
- an inverter for power backup during electricity outages in 2023
- new filing racks and cabinets to establish a completely new record keeping system
- new roof for the classroom block and an artificial grass play area for the younger children

Most funding for refurbishments, computers and furniture has been provided by grants from FFK.

In 2020, KIKN started to fund a nursery class teacher/feeding assistant, in view of the young age of many of the nursery class children, and this funding was increased in 2022.

In September 2019, KIKN commenced funding tiffin for midday meals for 50 children, this was increased to include 100 children in 2020 and further increased to 150 in July 2024.

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Nepal Adarsha Secondary School

Nepal Adarsha Secondary School is a small inner-city school which now has 500 pupils, up from 300 in 2019. The school is located not far from Durbar Square, one of the main tourist sites in the city.

The school is housed in two blocks. One block is a recently constructed, government-funded building, as the original was destroyed in the 2015 earthquake. The other block is an older building on the opposite side of the street. The buildings have been retrofitted to be earthquake proof in recent years.

The school runs a civil engineering course for years 9 -10 (equivalent to UK GCSE years). In Nepal there are exams every school year, with those at the end of year 10 determining entry to the years 11-12 (equivalent to UK sixth form). At the end of year 12, it is important to get good examinations results for entry to university or higher education.

The school reported that they also provide karate, dancing, gymnastic and meditation classes in the school hall for years 6-10, with regards to the mental health welfare of their pupils.

Nepal Adarsha School like others in the Kathmandu municipality has introduced the concept of 'Book-free Friday'. This has been introduced into schools in the Kathmandu municipality by the progressive mayor. Students do not need to bring books or bags into the school on Fridays. Instead, the older age groups take courses provided by local businesses in practical subjects such as agriculture, electronics, carpentry, and plumbing. Younger pupils engage in topics such as music, poetry, dance, and arts and crafts. Funding has been provided by the mayor, with the intention of broadening pupils horizons. There has been a mixed reception to the concept from educationalists, with a general view that it is a good idea but there are still some concerns about the ongoing funding and infrastructure to make it effective.

KIKN has provided the following at the school in previous years:

- 12 computers, desks, and chairs
- photocopier
- Gas stove, eating bowls and spoons for the breakfast club
- Pandemic food relief
- Kitchen utensils for the provision of tiffin, and a kitchen cupboard in 2022
- Kindergarten tables and chairs in 2022
- In 2023, KIKN funded the setup costs for a new nursery class, including furniture, carpeting and decoration
- Also in 2023, KIKN funded the purchase of 10 classroom cupboards

FFK grants have supported the purchase of many of the items at Nepal Adarsha School.

The school currently has an interim Principal, Karuna Pradhan. She is keen to enhance both the Maths Lab and Music Lab that KIKN funded in 2024. Her wish is to provide more musical instruments so that more children can have the opportunity to learn and also to provide more materials to establish a second classroom Maths Lab. Both of these projects have proved a big success for not much outlay. We were able to see both in action during the visit and how much interest there was from the children. In the Maths Lab Stephen Smith was interested to see a small pamphlet that had been put together by students to show different ways to calculate the multiplication of two large numbers. A simple but very effective teaching aid.

Stephen also visited the music room to see some of the instruments that KIKN had funded. He was pleased to see good use being made of the traditional instruments purchased, with a partially sighted teacher instructing the children.

In September 2019, KIKN started to fund tiffin for midday meals for 50 pupils. From January 2020 this was increased to include 100 pupils. The school also has an improved kitchen for preparing midday meals.

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Shree Guhyheshwari Bal Shikshya High School

KIKN began supporting Shree Guhyheshwari Bal Shikshya High School in early 2023. It is a government school in a slum area of Kathmandu city, about 4km from Save Lives Foundation. It is a relatively small school with around 250 pupils on the school roll, increased from 215 in 2023, with slightly more girls than boys. Most of the children come from slums around the school, near to the river. Some of the pupils' homes were affected by the Kathmandu floods in July 2024 where some families lost all their possessions.

The school operates from nursery to year 10 (14-16 years old), with 23 teachers who are well-educated, and Montessori trained, and the school has good educational results.

As reported previously generally only around 130 pupils attend the school at any one time.

The classrooms are all situated in a narrow building with a small strip of concrete yard alongside which is the only recreational area. There was also some construction work taking place on some of this strip of land making the available space almost non-existent.

The school Principal does not speak much English and Stephen Smith was shown round the school by the English teacher.

In 2024, KIKN funded the purchase of 3 smart boards, and two further smart boards were purchased in 2025. The English teacher said that the smart boards had made a great difference to their teaching methods and would eventually like one for every classroom. It was interesting to see on our visits that the government is now starting to fund the provision of some smart boards for schools.

In February 2023, Trustees agreed to commence funding tiffin for midday meals for 50 children, and this was increased to 75 children in July 2024.

Shree Janavikash Secondary School

In early 2023, KIKN also started to support Shree Janavikash Secondary School. It is a government school also located in a very poor area, approximately 3km from Save Lives Foundation. Shree Janavikash school is on the banks of the Bagmati river, in an area where the establishment of a cement factory has led to an increase in the local population, and thus the opening of the school. During the 2024 floods, the homes of many pupils were flooded, again with some families losing all their possessions.

The school roll has increased to 500 pupils, up from 450 in 2023, and roughly split evenly between girls and boys. There are 29 teachers. There are classes up to year twelve (6th form).

The school has had a new Principal, Anil Kumar, since 2024. He is a very experienced man having been a principal for 19 years and a teacher for some 33 years. He is very keen to improve the infrastructure and the school exam results. He explained how poor most of the families are with some children still having to go begging after school. Their needs are essentially some help with uniforms for the children and the basics of exercise books and pencils.

In 2025 KIKN provided teaching materials for the school.

From early 2023, KIKN started to fund tiffin for midday meals for 50 pupils. This was increased to 75 pupils in July 2024.

Jagat Sundar Bwonekuthi School

KIKN started to support this school at the beginning of 2024. It is a small community school in Chagal, Lakhutirtha, a poor area in Kathmandu. The school has 280 pupils from kindergarten up to year 10 (no 6th form). The school is one of a number that teaches in three languages, Nepalese, Newari, and English.

The Principal, Sunita Manandhar, who has been teaching for 30 years, has now been appointed for her second term as the principal. She told us that the normal term is five years, but it is possible to have a second term if put forward by the teachers and approved by the local committee. She is keen

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to increase the numbers to 300 but this will mean increasing the school meals provision. At the moment KIKN funds 50 meals.

Our visit began with a show of appreciation by classes 3,4 and 5 in the school hall. KIKN was thanked for the current provision of meals and a request to continue and perhaps increase our assistance to the school. Stephen Smith thanked the principal and teachers for their welcome and said that he hoped to continue working with the school and provide further assistance.

The school's needs are modest. The school has few resources and requests basic goods such as exercise books, pens and pencils, and an increase of funding for midday meals if possible.

The school is a credit to the principal and staff. One of the first things that is noticeable on visiting is how clean and tidy everything is. The principal told us that all the children are encouraged to clean up their classrooms at the end of the day and once a week they help out with cleaning the toilets setting them a good example in cleanliness.

KIKN's current contribution, although small, is being put to good use.

Shree Ganesh Basic School

Shree Ganesh Basic School is a small government school in the Bhaktapur district of Kathmandu, with 120 pupils, of whom 100 regularly attend, and all are from very poor families. The school runs classes from nursery to year 5, with seven teachers.

Although originally funded on a one-off basis in 2024 thanks to a new grant of £1,000 awarded by St. James' Place Foundation that was used to fund 25 school meals for a year, the school has now become KIKN's ninth. Funding has now been increased to 50 meals on an ongoing basis.

The school has a new principal since my first visit last year, Sushma Khatiwada. She was previously a teacher at the school. She reiterated how poor the school is with very little resource and her request was for help in providing school uniforms for the children even down to providing shoes for them as their economic outlook is not good at all. KIKN is hoping to be able to assist with this request in the coming year.

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BENEFITS TO THE WIDER COMMUNITY IN KATHMANDU

Almost all the goods and services we fund in Nepal are locally sourced in Kathmandu. The children's school uniforms and other clothing are tailored or purchased in the neighbourhood. Most tables, desks, cushions, or any other furniture we purchase, are made by local carpenters and craftspeople. Computers and other technical equipment are purchased locally in Kathmandu.

In addition, the preparation of tiffin for midday meals at the nine schools we support provide employment for the cooks, and the raw food ingredients are sourced locally.

The computer teachers at Shree Neel Barahi Secondary School, Lubhoo School and Ishwor School, the nursery teacher at Ishwor School and the nursery teacher/feeding assistant at Shree Buddha School have secure employment due to our funding. The karate teacher at Neel Barahi School has a regular source of income.

We are pleased to report that the funds we raise in the UK not only enriches the lives of impoverished children and young people in Kathmandu but also benefits the wider economy through the provision of employment for local people, and by supporting local businesses.

For sponsored children and young people whom we support, their educational opportunities assist them to go onto higher education or obtain employment, so that they are better able to support their own and their extended families in the future.

We have asked those young people whom we support and are already in further education, that when they eventually have employment (and a suitable income) to consider supporting a young person still at school, so that the circle of educational opportunity continues. Our first graduate, Asmita, who has been a local councillor, has previously supported a young girl who attended Neel Barahi School. Sangita, a graduate who now works in a bank, is currently sponsoring another young person at Neel Barahi School.

CURRENT HEALTH, SOCIO-ECONOMIC AND POLITICAL SITUATION IN NEPAL

Demography

Nepal is a land-locked country, with a population of 29.6 million in 2025 ¹. The population of Kathmandu, the capital city is around 3.2 million and increasing.

The 2021 census indicated that 81.2% of the Nepalese population is Hindu, 8.2% are Buddhist, 5.1% are Muslim, 3.2% are Kiratist (indigenous ethnic religion), 1.8% are Christian, 0.1% are Sikhs, 0.1% are Jains, and 0.6% follow other or no religion. ²

The Multidimensional Poverty Index (MPI) captures the percentage of households in a country deprived along three dimensions of well-being – monetary poverty, education, and basic infrastructure services. In 2022, an MPI report indicated that between 2014 and 2019, 3.1 million people in Nepal were lifted out of poverty. However, 4.9 million people (17.4% of the population) remain multidimensionally poor, although this is an improvement from 39% in 2011.

The improvements in sanitation have largely contributed to the improved MPI, according to a 2022 article in The Kathmandu Post newspaper. There is evidence that positive benefits to child health and well-being have resulted from access to improved sanitation facilities and drinking water, with fewer incidences of diarrhoea leading to child mortality. Similarly, clean water and better sanitation, has driven an improvement in children's nutrition.

In 2014, the Nepalese Government signed a charter to end all child marriages, and whilst there have been fewer such marriages, they have not been eradicated.

Health

Nepal is one of the world's least developed countries, where children are subject to a lack of resources that lead to suboptimal levels of health, and poorer health outcomes compared to youth in developed countries. Children may suffer lifelong adverse effects due to poor access to resources

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during initial growth and development. Other than physical illnesses, young people can suffer from poor mental health. The threats of natural disasters, food insecurity, child marriages, and conscription as child soldiers all contribute to adolescent mental health problems, with little access to mental health services.

In April 2024, the Journal of Global Health reported that access to healthcare has substantially improved over time. Infant mortality has declined by two-thirds from 78 per 1,000 live births in 1990 to 28 per 1,000 in 2022, and maternal mortality has declined from 543 deaths per 10,000 live births in 1996 to 151 deaths per 10,000 live births in 2021.

In 2022 the Kathmandu Valley had outbreaks of Dengue fever with over 1,000 reported cases, but the Kathmandu Post recently reported that Dengue Fever is now endemic throughout all 77 districts. During 2024, at least 20 people died and more than 52,000 people were infected. Doctors warn that no one in Nepal is safe from risk of infection.

In 2025, Kathmandu had the second highest number of Dengue cases in the country – 5,919 recorded cases, representing 17.2 per cent of all cases, as reported in Clinical Infection in Practice, January 2026.

Dengue mosquitoes bite during the day, so whilst people might take precautions against malaria mosquitoes at night, they do not take precautions against dengue mosquitoes during the day. Antibiotics are not effective against dengue fever, and some people become more ill by taking inappropriate prescription medicines without consultation, or from being prescribed the wrong medicines. The report warned that people should be most aware of dengue mosquitoes in schools, offices, areas where houses are under construction, or where there is stagnant water.

However, many authorities have stopped preventative measures, including search and destroy drives, whilst people continue to take few precautions. Water pipes are being laid in the Kathmandu Valley to enable everyone to have access to clean and free piped water, but in 2019, only 51% of the population had piped water. Most people in the lower socio-economic groups must rely on the collection from and the use of water at local wells in their vicinity for all their water supplies. Only people who can afford to pay are able to buy fresh water from transported tankers.

Socio-Economic

During the 2024 monsoon season (July, August, September), Nepal was hit with the heaviest rainfall since 1970, such that severe flooding affected large parts of the country. It is estimated that there were more than 300 deaths across the country. The September floods were particularly severe and impacted several areas in Kathmandu, particularly along the Bagmati River, close to which are located at least one school and homes of some of its pupils, and the house of one sponsored young person supported by KIKN.

Whilst Kathmandu has not been subject to such severe flooding in 2025, there has been heavier than usual rainfall.

The regular load-shedding in Kathmandu (no access to electricity supplies for certain periods each day) has largely ceased, as more sustainable power supplies have been established. However, there remain frequent times when the electricity supply is not stable (hence the continued need for solar panels and mini generators in schools). Nepal has now entered a state of surplus electricity production. Some 95.5% of the population is reported to be connected to an electricity supply, with the aim to connect 100% of households by 2024. However, this does not seem to have been achieved.

An Eco-Business Report in August 2023 stated that although India was investing in hydroelectric dams in Nepal, most of the electricity generated is not benefitting Nepal, but is sold to India. This is mainly due to the electricity grid infrastructure in Nepal still not being well developed. The NEA has

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stepped up efforts to lay underground electricity lines, rather than the masses of huge electricity cables running overhead along Kathmandu streets, although visually there does not appear to be much evidence that this is happening. The NEA is reportedly focussed on improving the electricity infrastructure, due to the problems of the frequent electricity tripping.

A paper in October 2025 by Kabindra Gautam, indicated that another constraint to the development of hydroelectric power is that production is highly seasonal, with abundant generation during the monsoon season, with less in the dry season. This indicates the urgency to develop storage and pumped storage projects to ensure a stable all year-round supply.

South Asian Voices noted in December 2024 that the World Bank has indicated that the economic situation has marginally improved from the previous year. The Gross Domestic Product was 3.9% in 2024, compared with 2% in 2023. This was attributed to more tourism and hydropower generation. Since 2024, Nepal has begun exporting electricity to Bangladesh, via an Indian grid. This benefits the Nepalese economy, but the government needs to develop plans to efficiently utilise electricity for its own economic advancement, to leverage its hydropower capacity to bolster domestic consumption and to stimulate growth.

However, the World Bank has reported that Nepal's economic growth has slowed significantly during 2025, due to political instability, public unrest, and a sharp decline in tourism.

Politics & Foreign Policy

In July 2024, Khagad Prasad 'KP' Sharma Oli became Prime Minister for the fourth time, and the 14th head of government since 2008. There have been 30 heads of state since 1990. Oli is the leader of the Communist Party of Nepal, which is ideologically close to European style social democrats.

Nepal has been politically unstable for many years, with little investment in the country's infrastructure. However, following the adoption of the Constitution of Nepal in September 2015, the coalition government was looking to improve facilities. In July 2024, the Institute of South Asian Studies reported that the coalition government was faced with significant economic challenges, especially since the covid-19 pandemic.

Widespread student street protests in September 2025 led to Prime Minister Oli being ousted and an interim government, a change of leadership, and elections scheduled for March 2026.

The protests, called the Gen-Z revolution, reached boiling point on 4 September 2025, after the government banned 26 social media platforms. For several months a viral trend in social media posts had commented on the disparity between the lavish lifestyles of politicians and their families and the public in Nepal, who had long been frustrated by corruption and unemployment.

Harvard School of Public Health has said that on 8 September 2025, for the first time in Nepal's modern political history, mass civilian deaths occurred. The student protests that day were expected to be non-violent as most of those involved were students and teenagers wearing school uniforms. By the end of September 2025 at least 77 civilian deaths had been confirmed and over 2,000 injured. The majority of deaths resulted from gunshot wounds by the security forces.

With regards to foreign policy, the Nepalese government has difficulties with the competition between India and China. India has refused to buy electricity produced by any project with a Chinese affiliation and has refused to allow access to the new international airport at Pokhara, built with Chinese financing.

Little has changed with regards to foreign policy during 2025.

The Chinese Belt and Road Initiative (BRI), a project to develop overland routes for road and rail transportation through land-locked Central Asia, which Nepal acceded to in 2017 is at a standstill.

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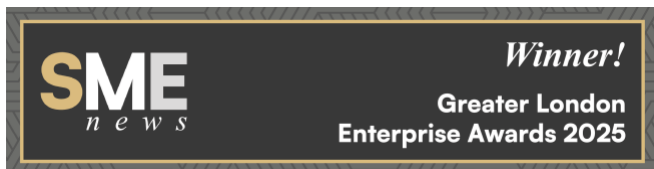
However, ex-Prime Minister Oli visited China in December 2024, when the two countries signed a framework for BRI cooperation to establish negotiating principles for BRI projects. Progress has been slow during 2025 due to financing, debt concerns, and political instability (Reuters).

1. Based on figures from the United Nations Population Division
2. 2021 National Population Census

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AWARDS

Trustees are pleased to report that at the Greater London SME (Small and Medium Enterprises) News awards KIKN retained the award for the Best South Asian Orphan Support NPO (Non-Profit Organisation) 2025.



SME News prides itself on the validity of its awards and winners. The awards are given solely on merit and are awarded to commend those most deserving for their ingenuity, and hard work, distinguishing them from other competitors and proving them worthy of recognition.

FUNDRAISING

We are fortunate that the children we sponsor are funded by individual sponsors, who donate a regular monthly or annual sum of money to the charity. We also have many other regular donors, who donate monthly or annually, but do not sponsor a named child. The sponsors and other regular donors are the backbone of our fundraising efforts.

Some sponsors are signed up to Give as You Live (GAYL), which provides the Charity with a small additional income from online shopping purchases made by users via the GAYL site.

The donation platform that we have used since 2021 is Wonderful.org. This is also the platform that we use for donations to sponsored fundraising events. The Wonderful platform uses open source banking which means that we do not pay any fees and payment for each donation is paid directly to our bank account. In the last year the ability to take recurring donations has also been added to their features. We also have a 'Donate' button on our website which provides a direct link to this service for anyone wanting to make either a one-off ad hoc donation or a regular monthly donation.

We are particularly thankful for the grant funding and support that we have received from Futures for Kids (since 2011) and from the John Horseman Trust (since 2015).

Much of Futures for Kids (FFK) grants has enabled us to buy equipment for the schools that we support. Their funding also enabled the introduction of some of KIKN's first breakfast clubs (now renamed midday meals). During 2025, FFK kindly provided grants totalling £20,000 to KIKN. This money will greatly assist in funding most of the projects that Kathmandu Schools requested during the 2025 Trustee's visit.

The John Horseman Trust's annual grant funding of £10,000 is utilised in the provision of midday meals in KIKN schools.

Some sponsors also give substantial annual amounts of money to the charity. Lyn and Sarah Noyes donate £2,000 for midday meals.

We also receive regular smaller donations, and some sizable one-off donations, from friends and supporters of KIKN.

We receive GiftAid Relief from HMRC on most personal donations to the charity where the donor pays income tax in the UK. This is the most important source of income for the charity amounting to over £8,000 in 2025. Please ask for a GiftAid form if you are a donor who has not already signed up. It costs nothing and the charity receives an extra 25% on all donations you make.

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The remaining legacy of £33,000 left by our late Chief Officer, Lai See Chew, to benefit higher education costs has been re-invested in a fixed one-year bond with Redwood Bank, due to mature in February 2026.

During 2025, we held the following fundraising events:

- *Quiz Night, Clarendon Hotel, Blackheath – 17 January 2025.* Attended by 100 participants and raised over £1,600
- *Brighton Half Marathon – 2 March 2025.* Trustee Kate Pottinger completed the Brighton Half Marathon and raised a total of £2,000 (including gift aid).
- *London to Brighton Cycle Ride – 15th June 2025.* Our friend at the Clarendon Hotel, Pragati Ojha, took part and £1,000 was raised towards FFK funds.
- *Cake and Samosa event at Laurence House, Catford – 19th June 2025.* The cake and savouries sale at Lewisham Council offices raised £651.
- *Online Text Raffle – December 2025.* Following successful online Christmas raffles in previous years, Stephen Smith organised a Christmas online text raffle in December 2025, which raised almost £700.

Other funds raised during 2025:

During the year we received some substantial donations that helped to fund the University course of one of our students from Nepal. We would like to thank the John Horseman Trust, Marjorie Jackson OBE, David Milner, Helen Hughes, Annie Brough and Pauline Fellows for their personal contributions.

The sum of £191 was raised from people registered with Give As You Live (GAYL) for online shopping.

We especially thank the following individuals and organisations who have contributed significantly to our fundraising:

- Futures for Kids Charity (FFK)
- The John Horseman Trust
- Lyn & Sarah Noyes
- Kate Pottinger
- Pragati Ojha

PUBLICITY

Website, e-Newsletter, and other Technology

Chief Officer, Stephen Smith regularly updates the KIKN website (www.kidsinkathmandu.com) which is very user-friendly, publicises our projects in Nepal, and provides a background to the charity and our Trustees. We pay an annual fee to ensure adequate back-up and security for the website, which is hosted by GoDaddy.

The website has a link to our charity fundraising platform's webpage, and we find that we receive a regular stream of small and larger donations via that route.

During the past year, KIKN has made increased use of social media making regular postings on our Facebook page to inform all our followers about fundraising events and how we are spending their sponsorship monies and donations in Kathmandu. We have found this a powerful medium, especially the ability to quickly upload photographs from Nepal with the narrative. This has again been particularly helpful in November 2025 during the Trustees' visit to Kathmandu when daily posts are made from the visits to our nine schools.

We send out quarterly e-newsletters, which greatly enhances our ability to reach a wide audience and to keep our regular supporters aware of the progress of KIKN projects and of fundraising events.

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We send out hard copies of our Annual Report to our major donors and sponsors and email it to other supporters, together with posting it on our website.

During the past year we have invested in a further card reader to take debit card payments. This has greatly enhanced KIKN's fundraising ability at live events and certainly seems to have increased amounts raised during the last year.

RISK MANAGEMENT & KIKN POLICIES

Trustees regularly review and update our Risk Management Plan and our policies.

In addition, Ms Marjorie Jackson, Trustee, reviews Charity Commission updates, and reports back to Trustees on any matters that are relevant to KIKN, to ensure that Trustees are aware of and act upon such matters, as appropriate.

Risk Management

The KIKN Risk Management Plan was reviewed and updates approved by Trustees in November 2022 and revised by Trustees in January 2025.

Our Public Liability and Professional Indemnity Insurance policy was renewed with Hiscox for another year until 31 August 2026, with no increase in premium.

Our Policies

We have the following policies, all of which are posted on our website:

Safeguarding Children Policy (Reviewed January 2025). This policy supersedes the previous Child Protection Policy. The policy incorporates the latest guidance on child protection for a small charity, where the children reside in a foreign country. Any Trustee or sponsor visiting Nepal on KIKN business will be required to have an enhanced disclosure check performed by the Disclosure and Barring Service (DBS).

Privacy Information Policy – in compliance with the General Data Protection legislation (Approved April 2018, Revised June 2018, Reviewed January 2025).

Banking Information and Scheme of Delegation (Reviewed January 2025).

Reserves Policy (Reviewed January 2025).

Investment Policy (Reviewed January 2025).

Conflicts of Interest Policy (Reviewed January 2025)

Supporter Promise - in compliance with the code of Fundraising Promise (Approved October 2019, Reviewed January 2025)

All policies will be reviewed by Trustees during 2026.

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OBJECTIVES AND PLANNED ACTIVITIES

We aim to undertake the following activities in 2026 to meet our charitable objectives:

1. *Trustees* – to identify any potential new Trustees willing to contribute to the work of the charity.
2. *Sponsors and Donors* – to maintain or increase the current number of regular sponsors and donors to enable sponsored children and young people to remain in education until at least school leaving age, and to fund ongoing and new projects, as required.
3. *Sponsored Children* – To maintain the current number of sponsored school aged children (8).
4. *Donation Agreement* – Trustees to review the workings of the Donation Agreement with Save Lives Foundation, to ensure the smooth transfer of KIKN monies to Nepal to fund ongoing and future projects in Kathmandu.
5. *New Project Proposals* – Trustees to consider new projects proposals received from Kathmandu Schools in November 2025 and recommend those for funding in 2026.
6. *On-going Support to Current Projects* – to continue to raise sufficient funds to support on-going projects (e.g. midday meals for children at the nine schools, plus part-funding salaries of the school posts we support).
7. *New Projects* – to review ongoing projects and to prioritise any projects newly identified in 2025 with regards to available funding (eg. making ninth school recurring).
8. *Higher Education* – to fund university and higher education courses for our sponsored children, as required and if affordable.
9. *Higher Education Reserve Fund* – to continue holding some funds in reserve to assist sponsored young people with course funding.
10. *Exchange Rate* – to maintain our projects within the restraints on funds due to the fluctuations in exchange rates between GB pound and Nepalese rupee.
11. *Local Resources* – where possible, to continue sourcing goods that we purchase in Kathmandu from local suppliers and crafts people to contribute to the local economy.
12. *Futures for Kids & the John Horseman Trust* – to keep both organisations fully informed about the projects we fund from their grants.
13. *Fundraising activities* – to organise fundraising activities to raise additional funds and to engage friends, supporters, and local communities in the work of the charity with particular attention on maximising London Marathon 2026 sponsorship.
14. *Publicity and Technology* – to regularly update our website and Facebook page, and to send out regular e-newsletters, to ensure that ongoing supporters and others are aware of fundraising events, receive updates on our work and projects in Nepal, and know how to make donations to the charity,
15. *Policies* – Trustees to review (and update, as required) KIKN's policies and Risk Management plan. This is particularly relevant to any new guidelines issued by the Charity Commission.

The seven Trustees volunteer their time, personal skills, and resources to ensure that the charity continues to thrive and achieves its objectives. We aim to maintain our income streams from sponsors, other donors, and fundraising events so that we can continue to meet our commitment to support the children and young people whom we sponsor. In addition, we strive to benefit the Save Lives Foundation, Shree Neel Barahi School, Shree Lubhoo School, Shree Ishwor School, Shree Buddha School, Shree Guhyheshwari School, Shree Janavikash School, Jagat Sundar Bwonekuthi School, Nepal Adarsha School and Shree Ganesh Basic School.

Stephen Smith, Chief Officer, intends to return to Kathmandu during 2026.

KIDS IN KATHMANDU NEPAL LTD
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

FINANCIAL REVIEW

Our total expenditure for the period was £89,986 and with an income of £102,248 we had net incoming resources of £12,262. Together with funds carried forward from the previous year, there is a sum of £72,798 available at year end on 31 December 2025.

The main reason for having such a large surplus at the year-end is due to the remaining amount of £33,000 of the £50,000 legacy received in 2022 and the late receipt of a grant of £15,000 from Futures For Kids Charity (FFK). The remaining legacy amount is available to provide for the future educational costs of all the remaining children under our current remit. We drew out £10,000 at maturity in February 2025 to use towards the cost of a University course in the UK for one of our students to utilise later in the financial year. The balance of £33,000 is currently invested in a 1-year fixed savings bond at 4.5% at Redwood Bank for our future needs. We also received two grants totalling £20,000 from the FFK charity which will be spent on project proposals put forward by our nine schools from our visit in November. We also received a grant of £10,000 from the John Horseman Trust which is used to fund midday meals in our schools.

The surplus also includes a sum of £8,520 Gift Aid reclaimed for 2025 but not yet received. This amount is the largest amount we have claimed in a year since the charity was formed. There was also a scheduled quarterly payment of £12,266 to Nepal due to be transferred in January 2026.

A further £4,358 is held in our Bank of Kathmandu account. Trustees have agreed that the Nepal account should ideally keep a balance of no more than £2,000, but this can be difficult to control as we do not always receive timely requests for payments for on-going school projects (e.g. midday meals) that we support in Kathmandu. Before quarterly payments are made from our UK account, Trustees first assess what funds are available to utilise in the Nepal account.

The Balance Sheet shows current assets as £69,017, when the Gift Aid reclaim of £8,520 due from HMRC is taken into account.

Funding for all activities is raised by donations, from friends of the charity, from fundraising events or from grants. Sponsors of individual children make payments of regular donations to support a named child.

Going Concern

The Trustees consider that the charity has adequate resources to continue in operational existence for the foreseeable future and therefore adopt the going concern basis in preparing the financial statements.

Public Benefit

The Trustees confirm that they have complied with their duty under section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Policy on Reserves

Trustees have agreed that the reserve should remain at £7,000 in the UK account and, from 2019, £2,000 in the Nepal account.

The rationale for the UK reserves is that if we lose any sponsors or regular donors, we have sufficient funds in reserve in the UK account to cover a shortfall. In Nepal the reserve allows for the regular fluctuation of the Nepalese rupee against the GP pound.

Related Party Transactions

No trustee received any remuneration or benefits from the charity during the year, nor were any expenses reimbursed.

KIDS IN KATHMANDU NEPAL LTD
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

Funds Materially in Deficit

We have no funds in deficit.

Funds held as Custodian Trustee

We hold no funds as Custodian Trustee.

Trustees' Responsibilities in Relation to the Financial Statements

The Trustees (Directors) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year, which gives a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for the year. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charities SORP.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the accounts on the going concern basis, unless it is inappropriate to presume that the charitable company will continue in operation; and to
- appoint an Independent Examiner to examine the accounts and to provide an Independent Examiner's Report.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

As a smaller company, under the terms of the Companies Act 2006, the Trustees have not required the accounts to be audited, but we are required by the Charity Commission to have the accounts independently examined.

This report was approved by the Trustees on the 5th May 2026 and signed on their behalf by:



Stephen Smith

Chief Officer

KIDS IN KATHMANDU NEPAL LTD
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER
2025

Statement of Financial Activities

	Notes		
		2025	2024
Incoming Resources		Unrestricted Funds	Unrestricted Funds
Donations and grants	2	84,686	67,384
Fundraising Income	3	7,065	4,601
Other income	4	10,497	10,000
Total incoming resources		102,248	81,985
Resources Expended			
Charitable activities: supporting sponsored children, an orphanage and four schools in Kathmandu	5	82,042	74,837
Ex gratia payment		0	0
Purchase of Nepali/Craft Goods		0	0
Fees	6	743	811
Governance Costs	7	283	348
Administration Costs	8	6,918	884
Fundraising Costs	9	0	0
Total Resources Expended		89,986	76,880
Net Incoming Resources		12,262	5,105
Other Gains and Losses		0	0
Cash at bank & in hand at start of year		60,536	70,291
TOTAL FUNDS CARRIED FORWARD		72,798	75,396

The notes found on pages 28-30 form part of this Statement of Financial Activities and the Balance Sheet on page 27.

The Independent Examiner's Report can be found on page 31.

KIDS IN KATHMANDU NEPAL LTD
BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2025
Balance Sheet

		£	£
		2025	2024
Fixed Assets			
Tangible Assets		0	0
Investments		0	0
Total Fixed Assets		0	0
Current Assets			
Stock and work in progress		0	0
Debtors	10	8,520	7,087
Prepayments	11	0	1,500
Cash at bank and in hand at year end	12	58,364	60,536
Interest	13	2,133	1,573
Total Current Assets		69,017	70,696
Creditors: amounts due within a year		0	0
Liabilities and charges		0	0
Net Assets		69,017	70,696
Funds of the Charitable Company			
Unrestricted funds	14	62,017	63,696
Designated Reserve Fund - unrestricted		7,000	7,000
TOTAL AVAILABLE FUNDS		69,017	70,696

Audit Exemption Statement

For the year ending 31 December 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to smaller companies.

Directors' responsibilities:

- The Trustees have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006
- The Directors acknowledge their responsibility for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts,
- These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS 102 SORP.



Stephen Smith, Director

KIDS IN KATHMANDU NEPAL LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER
2025

1. Accounting Policies

1.1 Basis of preparation

These accounts have been prepared on the basis of historic cost convention in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, to be used for accounts commencing on or after 01 January 2016.
- and with the Charities Act 2011.

1.2 Changes to previous accounts

None

1.4 Incoming resources

All incoming resources are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources
- the Trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Donations and Grants are only included in the SOFA when the charity has unconditional entitlement to the resources.

Gift Aid Tax reclaims are included to the value expected to be reclaimed from HMRC with regards to eligible donations received since registration with the Charity Commission on 27 May 2011.

The charity has no investments.

1.5 Expenditure and liabilities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities for its beneficiaries.

Fundraising costs are those costs incurred in setting-up events to attract income.

The charity has no fixed assets.

There are no liabilities or charges due.

2. Donations and Grants

Donations and grants are from the following sources:

	£
Sponsor & Other Donations	38,912
Grants from Futures for Kids	20,000
Grants from John Horseman Trust	10,000
Gift Aid Reclaim 2024	7,087
Gift Aid Reclaim 2025 via Enthuse	167
Gift Aid Reclaim 2025 (Estimated)	8,520
Total	84,686

3. Fundraising Income

Fundraising income includes income from and donations towards all events held during the accounting period. This included the text raffle proceeds, quiz night receipts, coffee morning proceeds, GAYL amounts received and Brighton Half Marathon Sponsorship Appeal, London to Brighton Cycle Ride and London Marathon Sponsorship.

KIDS IN KATHMANDU NEPAL LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER
2025

4. Other Income

£10,497 was withdrawn from the Lai See Legacy amount at maturity of the 1-year bond at 17/02/25.

5. Resources Expended on Charitable Activities

Expenditure is broken down for our sponsored children and projects at nine schools

	£
School Fees for sponsored children	2,982
University/Higher Education Fees for sponsored young people	7,200
Midday Meals for 150 nursery children at Shree Neel Barahi School	5,744
Midday Meals for 150 nursery children at Lubhoo School	5,744
Midday Meals for 150 children at Shree Buddha School	5,744
Midday Meals for 100 children at Nepal Adarsha School	3,830
Midday Meals for 85 children at Ishwor School	3,064
Midday Meals for 75 children at Shree Janavikash School	2,976
Midday Meals for 75 children at Shree Guhyeshwari Bal Shikshya School	2,976
Midday Meals for 50 children at Jagat Sundar Bwonekuthi School	1,916
Midday Meals for 25 children at Shree Ganesh Basic School	958
Salary 0.5 Computer/Science Teacher at Neel Barahi School	600
Karate Teacher Salary at Neel Barahi School	680
Computer Teacher salary (6 months) at Lubhoo School	1,050
Nursery/Feeding Assistant Salary Contribution at Shree Buddha School	480
Contribution to electricity bill and water at Ishwor School	160
Contribution to rent and utilities at Save Lives Foundation	6,000
Nursery/Feeding Assistant Salary Contribution at Ishwor School	480
Food and Clothing Costs for our sponsored children for the Dashain Festival	985
Living expenses assistance for pharmacy student in UK	1,750
University course fee for 12 month Masters Pharmacy student	13,500
5 replacement computers at Neel Barahi School	700
HPV vaccines (3 doses) for 6 girls at Saves Lives Foundation	882
1 Smart TV at Lubhoo School	825
Grass carpet for play area at Shree Buddha School	1,605
Rooftop Repairs ECD block at Shree Buddha School	1,765
2 Smart Boards at Shree Guyheshwari Bal Shiksa School	2,340
Teaching Materials at Shree Janavikash School	588
5,000 exercise books and 200 packets of pencils at Ishwor School	1,633
School uniform sets for 130 pupils at Ishwor School	2,885
Total	82,042

KIDS IN KATHMANDU NEPAL LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER
2025

6. Fees

Fees are for website hosting and security, bank charges for transferring monies to Nepal and Bank charges in Nepal. Fees also include Public Liability Insurance and an annual Zoom subscription for online Trustee meetings.

7. Governance Costs

Governance costs include the cost of printing the Annual Report.

8. Administration Costs

These costs include postage, printing and stationery.

9. Fundraising Costs

There were no fundraising costs incurred in the year.

10. Debtors

The sum of £8,520 is the amount the charity expects to receive from HMRC from the Gift Aid reclaim for 2025.

11. Prepayments

There were no prepayments made in 2025.

12. Cash at Bank and In Hand

On 31 December 2025, there was a sum of £20,986 cash in our Co-operative bank accounts, and we have a £20 cash float. £33,000 is held on a 1-year fixed rate bond at Redwood bank account. There was also a sum of £4,358 in the Bank of Kathmandu account. The £7,000 reserve is included in these sums.

13. Interest

Interest paid on the Co-op bank savings account was £21, Redwood Bank 35-day account was £115 and on the Redwood Bank 1year fixed bond £1,997.

14. Unrestricted Funds

There are no restrictions on any of the expenditure of the donations and grants received, provided such expenditure complies with the Objects of the charity. The Reserve Fund of £7,000 is identified separately as an unrestricted Designated Fund. There was no movement in funds during the year.

15. Company Status and Corporation Tax

The company is limited by guarantee and does not have a share capital. The liability of the members, in the event of winding up, is limited to £10 each.

16. Corporation Tax

The Charitable Company submits a Corporation Tax return to HMRC, as and when requested. To date, as a registered charity, we have been exempted from any charges.

17. Going Concern

The Trustees consider that the charity has adequate resources to continue in operational existence for the foreseeable future and therefore adopt the going concern basis in preparing the financial statements.

KIDS IN KATHMANDU NEPAL LTD
INDEPENDENT EXAMINER REPORT FOR THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2025

Independent examiner's report to the trustees of Kids in Kathmandu Nepal Ltd

I report on the accounts of the Kids in Kathmandu Nepal Ltd (Charity no 1142150), which are set out on pages 24-30, for the period ended 31 December 2025.

Respective responsibilities of trustees and examiner

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

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

Basis of independent examiner's statement

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 the 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 material matters have come to my attention which gives me reasonable cause to believe that, in any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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; or the
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

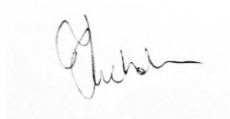
I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Name: Tracy Richardson

Relevant professional qualification or body: ACMA (Associate Member of Chartered Institute of Management Accountants)

Address: 85 Norman Road, Leytonstone, E11 4PY

Signature:



Date: 13th May, 2026

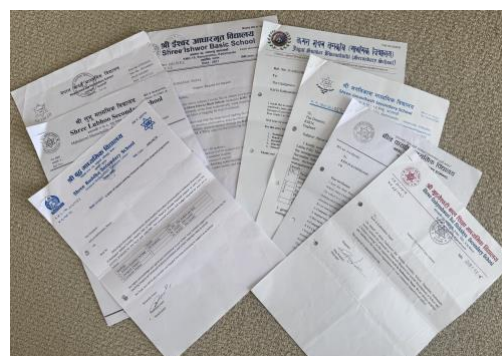
School Projects at Schools Supported by Kids in Kathmandu Nepal

Each year since the charity started in 2011 the Chief Officer has made an annual visit to Kathmandu. Lai See first started to visit each September to meet with all the students once a year but also to make an annual shopping trip to buy a set of clothes for each of the students which was given out on an Open day at Dashain festival time. 2011 was also the year that KIKN started to fund a breakfast club at Neel Bahari School. At the time, this was the only school supported by the charity. Over the years, more schools have been supported by KIKN, and at each new school we have commenced funding breakfast clubs (midday meals).

Since Stephen Smith took over as Chief Officer in 2021 he has continued to make an annual visit. Nowadays it is an opportunity not only to meet with all the current students but to visit all the nine schools that we work with where there is an opportunity to meet with the principals, find out how the school is progressing and to discuss any plans that the principals may have to take their schools forward. This usually means receiving a wish list of items that the schools would like us to consider funding for the coming year. This has always been the case right back to when we only had the one school, Neel Barahi.



Above: Meeting with Neel Barahi principal, Dr Januka Nepal, Phd during November 2025 visit to discuss proposals



Above: School proposals from 2025 visit

Since being registered as a charity in England and Wales in 2011, KIKN has been fortunate to have forged links with another much larger charity, Futures For Kids (FFK) through a contact at Bromley Town Cricket Club. FFK is a larger charity which was set up by Futures Traders as an umbrella organisation supporting smaller charities like KIKN to provide better futures for kids.

From 2013 to date FFK has provided us with grants totalling £125,000 which has enabled us to complete various projects across Uma's Saves Lives Foundation and our nine schools but also separate one off projects from our Earthquake Appeal in 2015 to Covid-19 Pandemic Food Relief in 2020/21 and the building of a couple of zinc houses for two individual families.

Similarly, our link with The John Horseman Trust has contributed significantly to funding KIKN's midday meals provision, initially providing £5,000 per annum, with additional funds during the covid-19 pandemic, and increasing funding to £10,000 per annum from 2023.

For several years, sponsors Lyn and Sarah Noyes have provided £1,000 additional funding for midday meals at Ishwor School and increased their annual contribution to £2,000 in 2023.

KIDS IN KATHMANDU NEPAL LTD
TRUSTEES' REPORT 2025
APPENDIX A – CASE STUDY



Left: Student from Cambridge University at Neel Barahi School helping to show the pupils how to use their new computers in 2013

One of the very first completed projects was way back in 2013 when an FFK grant of £7,000 enabled us to purchase 24 computers for use at Neel Barahi School. At that time the school did not have any teachers with computer skills but students from Cambridge University went out to Nepal during their summer recess. During the day they helped out in the computer room and nursery classes and after school they helped to introduce the concepts of constructive play and sports.

Below: Computer room with inverters on the left converting solar power



Right: Solar panels on the roof of the school used to help power the computers. At this time there were lots of power outages across Kathmandu.

In April 2015 after the devastating earthquake occurred in and around Kathmandu, KIKN's projects played a large part in providing crucial assistance to Uma's Orphanage, Jana Sudhar School which was badly damaged, and also providing funds for a family of eleven to build a new family home after their old one was destroyed by the earthquake.





View of one side of the rebuilt family home for 11 members of one family whose home was destroyed in the earthquake.

KIKN raised approximately £16,000 in three months from the Earthquake Appeal from which numerous projects were completed helping Uma and her family, our schools, and numbers of families made homeless at the time.



Above: Clean water facilities provided for Jana Sudhar School and repairs to Uma's house

In the following years after the earthquake KIKN continued to add several new schools that it worked with, initially providing midday meals for the younger children and gradually helping the schools to improve their infrastructure. One of the smaller annual projects was started when Lai See made her annual visits. Each year Lai See and Uma would visit the wholesale markets to buy sets of clothing for each sponsored child, and an Open Day was held at Uma's house to celebrate the Dashain Festival with food provided and children were invited with their parents to receive their new clothes and to enjoy the festivities. As the children have all got older KIKN now provides each sponsored person with £40 to buy their own clothes and spend on celebrating with their families.

With schools closing in Kathmandu during lockdown KIKN stepped in to provide three rounds of food relief across our seven schools in lieu of midday meal provision feeding over 2,000 children and their families amounting to over £36,000 in project funds.

Up to 2025, KIKN is proud to have funded over £200,000 in the numerous projects across the nine schools that we support and other one-off projects.

Open Day



Left: Sponsored children from Lubhoo School enjoy the food prepared for the 2019 Open Day at Uma's House



Above: Parents get to partake in the festivities too.



Above Right: Sponsored children from Neel Barahi after receiving their new sets of clothing pictured with the principal, Dr Januka Nepal, and Lai See and KIKN Trustee, Janet Davies in 2019. This was to be Lai See's last annual visit to Kathmandu.

Neel Barahi School



Above: Neel Barahi Science Lab funded by KIKN with 'Jimmy' the skeleton hanging from the ceiling.



Above: Nepali dance costumes provided for the dancers.

Left: In 2023 KIKN funded the provision of an external roof covering for the school's outdoor areal to enable the young children to enjoy their midday meals in the shade and in the dry. This was at the completion of major building works to retrofit or earthquake proof some of the classroom blocks.

Lubhoo School

Below: Classroom furniture sets – desks and benches (earthquake proof or so we are told!). These are built locally by craftsmen providing some further employment in the local economy.



Above: Nursery Class set up with furniture in 2022

Right: Nursery class at Lubhoo School with a new smart tv.



Ishwor School



Above: New smart board in a classroom at Ishwor School funded by KIKN in 2024.



Above: Honoured to hand out the new uniforms for the children on my visit in 2025.



Above: Exercise books and pencils provided each year for the pupils at Ishwor School.

Shree Buddha School



Left: Roof repairs to the ECD Block made in 2025

Right: A large grass carpet area was provided for the ECD classes to be able to enjoy playground equipment.



Below: New Filing System for Pupil Records and Bookshelves funded by KIKN in 2024.



Nepal Adarsha School



Left: 12 Computers with desks provided for the school in 2020.

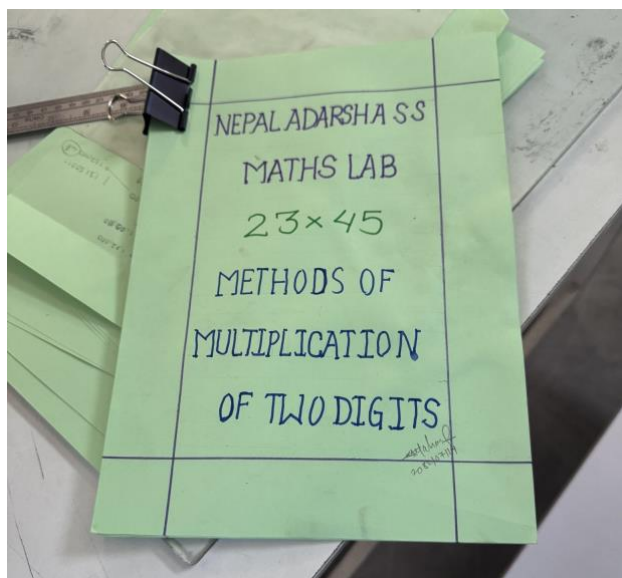
Below: Children at Nepal Adarsha School learning to play the traditional musical instruments provided by KIKN together with storage units in 2024.



Nepal Adarsha School



Left: Cooking utensils and a small gas stove provided to aid school meal provision together with 74 bowls and spoons for the younger children.



Above: Items from the Maths Lab at Adarsha School. An inexpensive project that has made a significant difference to teaching methods.

Guhyeshwori School



Above: New Smart Board for class at Guhyeshwori School. Teachers say that they have made a big difference to teaching methods.

Janavikash School



Left: Photocopier/Colour Printer for Janavikash School. Large printers save the schools admin costs for preparation of class worksheets as well as for school admin records/results.

Shree Ganesh Basic School



This is our ninth and newest school where our project was to start midday meals for 50 children. The school is a poor one with very basic needs.



Accounts



Annual Report and Accounts 2024



Kids in Kathmandu Nepal supports orphaned and underprivileged children and young people in Kathmandu by providing facilities and activities that assist in advancing their education to improve their life chances

KIDS IN KATHMANDU NEPAL LTD
(A company limited by guarantee)
REPORT AND FINANCIAL STATEMENTS
01 JANUARY 2024 TO 31 DECEMBER 2024

Company Registration Number: 07517465

Charity Registration Number: 1142150

Kids in Kathmandu Nepal Ltd

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2	Message from Chief Officer
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15	Benefits to the Wider Community in Kathmandu
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	Appendices
30 - 33	Appendix A – Case Study: Midday Meals funded by Kids in Kathmandu Nepal
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Cover photograph shows a pupil at Lubhoo School doing a traditional dance, as part of the welcome celebrations for the visit by Stephen Smith and Uma Mathema in November 2024

KIDS IN KATHMANDU NEPAL LTD
REFERENCE AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 20234

Trustees/Directors:

- John Crowe
- Janet Davies
- Jonathan Hamer
- Marjorie Jackson Chair
- Kate Pottinger
- Stephen Smith Chief Officer
- Gurbi Sagoo

Company Registration Number

07517465

Charity Registration Number

1142150

Registered Office

58 Durban Road, Beckenham, Kent, BR3 4EZ

Bankers

The Co-Operative Bank, PO Box 250, Skelmersdale, WN8 6WT

Redwood Bank Ltd, The Nexus Building, Broadway, Letchworth Garden City, SG6 3TA

KIDS IN KATHMANDU NEPAL LTD
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

TRUSTEES' REPORT

The Trustees, who are also Directors of the charitable company for the purpose of the Companies Act 2006, submit their annual report and the financial accounts for Kids in Kathmandu Nepal Ltd (KIKN) for the year ended 31 December 2024.

The Trustees confirm that the annual report and financial accounts comply with the current statutory requirements, the requirements of the company's governing documents and the provisions of the Charities Commission Statement of Recommended Practice (SORP) FRS 102.

Message from the Chief Officer

This year has marked my third full year of taking the charity forward. It has been another year that has had its challenges, but I feel that we have still been able to achieve some noteworthy successes and for that I am incredibly grateful to our family of sponsors, donors, supporters and external partners for continuing to support us working with disadvantaged children and young adults in our sponsorship programme and our work with eight schools.

Despite the challenges we have been able to both increase the number of schools that we work with and increase the numbers of meals we provide in the others. This we have done by making a significant effort to obtain more funding by applying for a number of grants. We were successful with one of these applications. We also achieved an award for the first time as the winner of 'Best South Asian Orphan Support NPO' for 2024 in the Greater London Enterprise Awards.

During the year we held our usual AGM at Durban Road as an afternoon tea event. For the first time we also held it as a simultaneous online zoom event for those unable to attend in person.

I ended the year making my third visit to Nepal. It was good to see further progression in our schools during my visit with several of them now able to offer musical classes with our financial support. I am also pleased to report that we had a further three graduates completing their courses this year. One in pharmaceutical science, one in hotel management, and a nurse diploma. Congratulations to them all.

Looking forward to 2025, there are several challenges facing us. Trying to keep our income level rising as we have managed in the past is certainly one of those. I think we have probably reached a limit with the nine schools that we are now working with in terms of being able to monitor them. We have also reached a stage with our sponsorship programme where we are able to take on four new school age children (all starting year 8 in 2025) as the older ones finish their studies.

As ever, I will ensure that every pound raised by KIKN will be utilised in the best possible way to maximise effectiveness.



Stephen Smith, Chief Officer

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STRUCTURE AND GOVERNANCE

Organisational Structure

Kids in Kathmandu Nepal Ltd was incorporated as a company limited by guarantee on 02 February 2011 (company number 7517465) and registered as a charity with the Charity Commission on 27 May 2011 (charity number 1142150).

The charity was founded by Lai See Chew, who passed away in October 2021.

The charity is governed by its Articles of Association. Legal responsibility for the management of the charity is vested in the Board of Trustees.

The charity has no members, other than the Trustees.

The members of the Board of Trustees were all actively involved in making strategic decisions throughout 2024.

The Save Lives Foundation is the hub of the charity's work in Kathmandu, where Uma Mathema, is our key contact in Nepal. She liaises with the schools and with parents or families of sponsored children who live in their family homes. She monitors operational projects and brings to our attention any matter she considers the Charity needs to know and she assists the Chief Officer to identify and prioritise potential new projects.

A Donation Agreement between Uma Mathema's Save Lives Foundation (a registered charity in Nepal) and Kids in Kathmandu Nepal was put in place in 2023 and renewed 01 July 2024. This Agreement enables the easier transfer of funds to Nepal than was previously possible through the old Bank of Kathmandu account, held on KIKN's behalf by Uma Mathema. However, the Donation Agreement only allows the transfer of monies for sponsored young people and schools, so the ex-gratia payments and the contribution to Save Lives Foundation rent and utilities still need to be transferred via other means, such as cash taken to Nepal by Trustees.

Bank transfers of funds from our UK bank account to Nepal require the authorisation of Stephen Smith, Chief Officer, together with either Kate Pottinger or Jon Hamer, after approval by Trustees.

The Charity's Annual General Meeting (AGM) was held on 01 June 2024.

Staff

Kids in Kathmandu Nepal charity does not employ any staff and has no premises costs. All its administrative duties and fundraising efforts are carried out voluntarily by the Trustees and by supporters of the charity.

Recruitment and Appointment of Trustees

The Articles of Association provide that Trustees (Directors) are appointed for a period of four years, when they must retire, but can be re-appointed in accordance with the rules outlined in clause 31 of the Articles of Association. The minimum number of Trustees is three, with no maximum number stated. Trustees can be appointed at any general meeting, under the terms of the Articles of Association.

All current Trustees are sponsors of children supported by KIKN, or donors to the charity. We ask that all potential new Trustees attend a Board meeting and meet with the other Trustees, before consideration of appointment.

The Board of Trustees holds quarterly Trustees' meetings. Trustees live at a distance from each other, so meetings have continued online via Zoom since the covid-19 pandemic. Between meetings, the Chief Officer regularly communicates with the Chair or other Trustees to oversee the administrative duties of the charity, to deal with financial matters, and to plan activities such as fundraising events and publicity.

Induction and Training of Trustees: New Trustees are provided with detailed information about Trustee responsibilities and provided with Trustee guidance material sourced from the Charity

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Commission. We refer to this guidance and to our Articles of Association, particularly when new Trustees are appointed. New Trustees are also required to read and sign and return a copy of our Safeguarding Children Policy before being appointed.

As the charity provides for the needs of children, albeit in Nepal, we have a policy known as Safeguarding Children Policy (formerly Child Protection) which is given to all Trustees and to all sponsors of individual children. Under this policy, anyone who visits Nepal on KIKN business requires a DBS (Disclosure and Barring Service) check.

During 2024, Stephen Smith attended some webinars provided by the Charity Commission relating to charities working outside the UK: namely, Responding to Crises Overseas and Due Diligence with regards to the end-use of funds. A further webinar was Safeguarding in an International Context. Copies of the webinar slides were distributed to Trustees.

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OBJECTS AND ACTIVITIES

Summary of Objects

The charity's Objects are as follows:

- To relieve the poverty of orphaned and underprivileged children and young people up to the age of twenty-four (24) years in Kathmandu Nepal by the provision of clothing, equipment, and other goods for daily living; and
- To advance in life and relieve the needs of orphaned and underprivileged children and young people up to the age of twenty-four (24) years in Kathmandu Nepal by providing support, facilities and activities which assist in advancing their education and developing their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.

Summary of the Main Activities Undertaken in Relation to these Objects

Sponsored Children and Institutions

Nepal is one of the poorest countries in the world. Not all the children we support are orphans, but those who are not orphans are from destitute families, who would be unlikely to access educational opportunities without our support, particularly the ability to attend years 11 and 12 (sixth form in Nepal), further education or university. All children put forward for sponsorship are carefully considered by the Chief Officer and Uma Mathema.

For sponsored children, the funding ensures that, where appropriate, they have adequate summer and winter clothing, school uniforms and essential equipment for schooling, and pays for any school fees. For newly sponsored children who live with their families, we have provided a table and a large solar rechargeable battery lamp to enable them to do their homework in homes that do not have an electricity supply.

Most of the sponsored children whom we support are girls. The Trustees have agreed that should we sponsor more children; they will be preferably (but not exclusively) female. Nepali girls from poor families are sometimes 'sold' and trafficked. They generally have less opportunity to access education. We consider that by supporting girls and young women, they will have greater opportunities to gain life skills for future employment and are less likely to be seen as a burden to their families.

Most of the sponsors for individual children are friends, acquaintances, or contacts of the Trustees, and others have come via fundraising events and publicity. Sponsors agree to provide regular funding for a named child. The sponsors receive reports on their sponsored child's progress at school. In accordance with our Safeguarding Children Policy, any communication from a sponsor to a child must be vetted by the Chief Officer.

Trustees have agreed that when a sponsored young person completes their education at school or university (whichever is the highest they achieve), we will not take on a new child but ask the child's sponsor to become a general donor, helping to fund the additional costs of university education or the school midday meals projects. Therefore, we will retain the same number of donors, even though there may be fewer sponsored children and young people. To date this has been agreeable to all sponsors whose child has either left school, graduated, or has left Kathmandu.

Some of our young people have co-sponsors, meaning that they have more than one named sponsor to help fund their school, college, or university fees.

Where KIKN sponsored young people continue onto higher education, the tuition fees for graduate courses are much higher than the school fees.

In addition to our sponsored children, we also continue to provide support to the Save Lives Foundation, the Shree Neel Barahi Higher Secondary School, Lubhoo Secondary School, Ishwor

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Primary School, Shree Buddha Secondary School, Nepal Adarsha Secondary School, Shree Guhyeshwari Bal Shikshya High School, and Shree Janavikash Secondary School.

During 2024 we started to support two more schools: Jagat Sundar Bwonekuthi School and Shree Ganesh Basic School.

KIKN funds the provision of midday meals at all the schools that we support (*see case study page 30*)

It should be noted that although many schools have 'Secondary' in their title, they generally take children from nursery school age.

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MAIN ACHIEVEMENTS DURING 2024

Visit to Nepal December 2024

In November 2024, Chief Officer, Stephen Smith, made his annual visit to Kathmandu, to meet KIKN sponsored young people, to visit KIKN supported schools, and to ensure that the transferred funds have been utilised as directed. He travelled to Nepal at his own expense, including air fares and accommodation.

On the first day of the visit, Uma Mathema had organised a meeting with KIKN sponsored young people who are attending university plus older school children. The meeting was held at a local hotel, with refreshments. At this meeting Stephen Smith handed out sponsors' letters to those present. Students were able to update Stephen Smith on their courses and their hopes for the future.

Sponsored Children and Young People

By the end of 2024, we were supporting the education of 19 children and young people at school or in higher education in Kathmandu, with another hoping to take a post-graduate course.

There were seven sponsored children cared for at the Save Lives Foundation by Uma Mathema during 2024.

Rasmila, has now completed her Bsc in Pharmaceutical Science, but hopes to continue with a post-graduate qualification.

Panjum is undertaking a Bsc in Maths. Sarmila continues with her Psychology Degree and Urmila continues a Law Degree. Sangmu is taking a Mass Communications Degree for Journalism and Sujana is in the final year of a Bachelor in Business Administration Degree. He hopes to work in an office dealing with investment and stock markets.

Pramila, the youngest at Save Lives Foundation, is now attending Siddhartha Higher Secondary School, in year 12, and will be starting university next academic year.

Rajesh, who had lived at Save Lives Foundation since he was young, returned to live with his family in Kathmandu, but continues to visit Uma Mathema regularly. He has completed his Hotel Management Degree, following a year's internship in Thailand.

Laxmi, a severely physically disabled young woman sponsored by KIKN, completed a social work course in 2023 and a post-graduate master's degree in 2024. She aspires to work in hospitals as a psychologist. Laxmi is wheelchair bound and depends entirely on her mother for all her needs, including help with feeding.

We continue to sponsor Deepak at Paropakar Boys' Orphanage and School, which is in Bhaktapur, on the outskirts of Kathmandu. Deepak is taking a Business Administration Degree.

Four former pupils from Neel Barahi School are undertaking graduate courses. Anjama, Sunita and Rajkumar are studying to be teachers, and Smriti is taking a Social Work course. Smriti benefitted from Neel Barahi karate classes funded by KIKN, has a black belt, has won some international competitions, and continues to practice her sport.

The other sponsored children and young people, who are not in higher education attend Neel Barahi School (one child) and Lubhoo School (six children).

Before the Dashain festival, each sponsored child and young person received a payment equivalent to £40 to enable them to purchase goods or uniforms that they might require for their educational needs.

The Objects in KIKN's Articles of Association state that we will fund young people's education up to the age of twenty-four (24), and KIKN's recent graduates were 26 years old during 2024. However, many children in Nepal start education late, and Trustees have agreed that where a sponsored young person commences their graduate courses prior to the age of 24, KIKN will fund their full course, be it diploma, graduate or postgraduate.

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We have three graduates, who were originally sponsored at Neel Barahi School. Asmita completed her business studies degree in 2017, has been a local councillor and had an arranged marriage during 2023. Apsarah completed her teacher training course in 2019 and has a teaching post at a state school in Kathmandu. Sangita completed her chartered accountancy degree in 2020 and secured an apprenticeship at a bank in Kathmandu. Sangita now sponsors a child at Neel Barahi School.

Sarala and Sudha, who previously lived at Paropakar Orphanage, completed their Nursing Diplomas in 2023 and 2024 respectively.

These graduates are no longer sponsored by KIKN, but maintain links with the charity, via Uma Mathema in Nepal.

Given that KIKN now has only 19 actively sponsored young people, in 2025 Trustees will consider sponsoring some additional school pupils.

Save Lives Foundation

Uma Mathema used to operate an orphanage via the Save Lives Foundation charity. The Save Lives Foundation was established and registered as a charitable organisation with the Nepal authorities in 2008 when Uma Mathema commenced caring for eight young children, who were either orphans or abandoned by their families.

In January 2021 Uma Mathema officially discharged her legal liability for the children to the parents and village elders, when most of the young people living at Save Lives Foundation were of the age to be able to choose to stay living with Uma Mathema, should they so wish. This was because in Nepal it is not legal for orphanages to care for young people over the age of eighteen. Other than Rajesh, seven young people continue to live with Uma Mathema, and they all consider her to be a mother to them.

This change did not impact on the running and working of KIKN. The official arrangement is that Uma will continue to operate Save Lives Foundation, her charitable organisation.

All children at Save Lives Foundation are supported by KIKN. The Foundation is in Bafal, an impoverished area of Kathmandu.

In previous years we have funded:

- the installation of solar panels, to have less reliance on the generator and its costly fuel, and;
- a water filtration system, following the 2015 earthquake, in view of the badly contaminated water supply
- the increase of solar panels from three to five (again after the 2015 earthquake) to enable continuous use of the fridge and the water pump
- wardrobes for the teenage orphanage girls were purchased in 2018
- two bunk beds for the children, warm wool blankets for all the beds, a new microwave oven for the kitchen, and a vacuum cleaner were provided in 2019.

KIKN could not function without Uma Mathema's goodwill, time, and efforts in ensuring that our work is undertaken in line with good governance. As recognition of the contribution that Uma Mathema makes towards the smooth running of KIKN's charitable works in Kathmandu, we give her a quarterly ex-gratia payment and contribute to rent and utility bills at the Save Lives Foundation.

Shree Neel Barahi Higher Secondary School

Shree Neel Barahi Higher Secondary School is in Tankeshwor, near the Kalimati market in Kathmandu, a short distance from the Save Lives Foundation. It is another impoverished neighbourhood in Kathmandu where many of the families live below subsistence level. It was the first school that KIKN began to support after its establishment as a charitable company in 2011. In recent years, the school has had extensive building works to retro-fit earthquake protection.

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The school takes children from nursery school age to sixth form. The school had some 700 pupils, when Kids in Kathmandu commenced its support in 2011, but has increased its intake substantially. The current number of pupils is around 1,200, but due to overcrowding is unable to take more pupils. The school has plans to extend the top floor of school buildings to provide additional classrooms.

In past years, in addition to refurbishment & equipment projects, we have provided the school with:

- 35 desktop computers and computer desks in the early years, plus repair of computers in 2018, solar panels, plus an inverter (mini generator) for use during electricity outages (now less frequent)
- a photocopier
- new science lab equipment
- Nepali dance costumes
- 10 new computers and additional software for the school in 2019, to replace computers originally provided by KIKN, but no longer usable
- Food relief in 2020 & 2021 during the pandemic
- Set up costs for additional nursery class furniture in 2022
- Funded Educational Child Development Course materials in early 2023.
- Funded the construction of a roof covering for the school's outdoor area, on completion of the Neel Barahi School's major building refurbishments in 2023

Much of the equipment and building refurbishments at Neel Barahi School has been funded from grants made by FFK.

Given the substantial funding provided to Neel Barahi School in previous years, in January 2024 Trustees agreed not to prioritise requests for funding projects for this school in the current year.

One of the first projects that KIKN had funded was the purchase of 25 computers for the school. During Stephen Smith's 2024 visit, the school Principal, Januka Nepal, pointed out that some of the computers are now beyond repair, such that even the parts cannot be recycled. The school's request for replacement computers will be considered by Trustees in 2025.

We have funded tiffin for midday meals since 2011, originally for 50 pupils which has gradually increased over the years to include 150 pupils.

We fund 50% of the salary of a computer/science teacher, to enable the school to recruit and retain a suitable candidate.

We fund the karate teacher's salary, to provide extra-curricular activities, especially for the less academic children. Smriti, a pupil who is now undertaking a Psychology degree, gained her black belt in karate, and won some international competitions through the opportunity that the karate classes at Neel Barahi School provided.

Over the years, KIKN has sponsored many children attending Neel Barahi School. We currently sponsor one child still at the school.

Four young people currently at university were originally sponsored at Neel Barahi School, as were three KIKN graduates.

Shree Lubhoo Secondary School

KIKN has supported Shree Lubhoo Secondary School since 2016. Lubhoo is a poor Newar village in the Lalitpur district of the Kathmandu Valley, east of Kathmandu, some 7 kilometres from the capital city (a 45-minute journey via potholed roads). It is a small school, whose school population has increased to 572 since KIKN started to support the school.

During 2019, from a Nepal Government grant and funding by an Austrian mountaineering charity, school building works that had been under construction for several years were completed and operational. A Vocational College for Engineering opened in April 2019, and the school continued to recruit more pupils.

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During 2023, Lubhoo School commenced classes for years 11 and 12 (sixth form), with approximately 30 students. The school Principal is keen to expand the school further and would like to encourage more pupils by employing another computer teacher. KIKN was able to fund this in July 2024.

Unlike most Government schools in Nepal, Lubhoo teaches in the English language, not Nepali.

At Lubhoo School we have previously been able to fund:

- 20 computers, desks, and chairs & solar panels (for electricity outages)
- furnishings for the nursery classroom
- play equipment for the playground (swings, slide and two see-saws)
- two basketball poles and layout of a badminton court
- a PA system
- science lab improvements
- 18 sets of desks and chairs (providing space for 54 pupils) for use in their new building
- reference library books, to assist upgrading the school's educational status
- 12 computers with desks and chairs for vocational engineering course
- food and rent for the nine sponsored children during the pandemic
- funded the building of a zinc house for the family of Nita, (known as a zinc house, as the walls are built with bricks, but covered with corrugated zinc).
- 20 bench seats for the school's new Vocational Engineering Course college building
- 20 CCTV cameras in 2022
- Nursery furniture in 2022
- the purchase of 42 sets of desks and benches for school classrooms in 2023

Many of the purchases listed above have enabled Lubhoo School to improve its facilities and educational status, and much of the equipment has been funded from grants made to KIKN by FFK.

KIKN has funded 0.5 of the salary for a computer teacher since July 2023.

Given the substantial funding provided to Lubhoo School in previous years, in January 2024 Trustees agreed not to fund further equipment projects in the current year.

In 2016, we commenced funding tiffin for much-needed midday meals for 100 children at the school. The attraction of more pupils to the school is largely accredited to the introduction of midday meals. In January 2020, the funding was increased to cater for 150 children.

As usual at Lubhoo School, during his 2024 visit, Stephen Smith was greeted with lines of children, teachers and school governors giving out flowers and garlands. He visited the school with Uma Mathema and Rasmila Tamang (a university student sponsored by KIKN, and treasurer of Save Lives Foundation). They were further welcomed with dancing and the whole school singing the National Anthem. They were also able to sample the tiffin provided at the midday meal and found it to be wholesome and nutritious with rice, lentils, and an egg.

Stephen met with the six sponsored children during their school visit in 2024 and gave them their sponsors' letters.

The school Principal, Prabha Laxmi Amatya, has been at the school for 21 years and will be retiring in 2025 but will continue to assist at the school.

Shree Ishwor Adharbhot School

Shree Ishwor Adharbhot School is a very small school in Swayambhu, in Kathmandu city. The local area accommodates many transient families. When KIKN started to support this school, it was housed in totally unsuitable buildings to carry out education. The school was poorly furnished, with no glass in the windows, and was built around a small compound serving an extremely impoverished community. No school fees are payable.

The school provides classes from year 1 to year 7 and has only six teachers.

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In September 2017, when the then Chief Officer was first introduced to this school, there were only 50 pupils, some of them beggars. The school population has gradually increased since the introduction of the KIKN funded midday meals. Pupil numbers tend to fluctuate, but in November 2024 there were 130 pupils on the school roll.

In 2023, Ishwor School had to be closed due to drainage problems caused by digging in the road outside, resulting in the school having no running water. Fortunately, during 2024, Ishwor School was relocated to a nearby vacated school building, with the old school expected to be rebuilt over a period of three years. The school's needs remain basic, including exercise books and stationery, which are not provided by the Government, school uniforms, and help with utility costs.

To date we have funded:

- a computer, printer, a photocopier, table, and chair for the school
- flooring and equipment for the beggar children's classroom
- electrical wiring for classroom lights and fans
- three sets of school uniforms, made to measure by local trades people
- a drum set and a metal lockable cupboard
- annual supply of exercise books
- food for families prior to the Dashain festival in 2017, 2018 & 2019
- pandemic food relief in 2020 & 2021
- office table, chair, and bookshelf
- annual supply of warm clothing, as there is no heating in the school during cold winters
- Winter coats in late 2022
- In early 2023, KIKN funded school uniforms for 130 pupils, 5,000 exercise books and 200 pencil packets

In early 2024, KIKN again funded 5,000 exercise books, 200 pencil packets and school uniforms for 130 pupils, which included sweater, tracksuit, shoes, socks, tie, and belt.

In 2024, KIKN funded 14 computers for the school complete with desks and chairs and also funded the necessary electrical works for a dedicated computer room and has started to fund 0.5 of the salary for a computer teacher.

Much of the equipment has been funded from grants made to KIKN by Futures for Kids (FFK).

During his visit in 2024, Stephen Smith was greeted enthusiastically at the new school gates and was pleased to see that Ishwor School was now in new premises that would enable them to operate properly as a school. The school principal said that the school requirements are still basic as per previous years, but that the school is also looking for funds to help with the recruitment of an English teacher.

In October 2018, we commenced funding a contribution to the nursery teacher's salary at Ishwor School, to enable the school to pay and retain a suitably qualified person. This funding was increased in 2019, and again in 2022.

Since 2019, KIKN has funded a quarter of the cost of the school's water and electricity bills.

In September 2017, we started to fund tiffin for midday meals for 50 children, and funding was increased to include 85 pupils from January 2018.

Shree Buddha Secondary School

Shree Buddha Secondary School is in the Godawari municipality of Lalitpur, in the Kathmandu Valley. The school is approximately 18 kilometres from central Kathmandu, and as with other areas in the Kathmandu Valley, journeys by car can be tortuous in view of poor road conditions, particularly during the monsoon season.

The school has just over 750 students. There are 40 teachers. They have a forward-thinking Chair of the School Board, who is committed to raising funds through his networking. From local donations, a

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clean water station was built following the 2015 earthquake. Some past pupils have received grants to attend university.

The school has three nursery and kindergarten classes. In Nepal, Early Child Development education has three classifications: playgroup for the youngest pupils, aged 18 months to 2.5 years; nursery for children ages 2.5 to 3.5 years; and kindergarten for children aged 3.5 to 5.5 years.

Taking very young children into school enables parents to seek casual work. Many children are from the families of itinerant workers.

Trustees have been advised that many orphans, cared for by local NGOs (Non-Governmental Organisations), attend Shree Buddha School.

Shree Buddha School has a qualified nurse. The nurse speaks good English, and in 2019 there was evidence of a girls' menstruation and health project in the nurse's room.

The school also has an 'inclusive' class with a trained teacher, for children with learning disabilities, including autism, where they care for and educate the pupils.

The school has a relatively new Principal, who is keen to grow school numbers, and has started classes for local women who cannot read or write, which have continued during 2024, following their implementation in 2023. The classes are advertised locally for anyone to apply, and there is a mixture of ages from middle-aged to very senior. The school Principal believes that educating the adults will encourage them to send their children to school.

The school teaches Newari, the traditional language of the Kathmandu Valley. It is meant to be taught in all Government schools from years 1-8, but not all seem to do so, and it appears to be a little controversial, as most of the Kathmandu population does not speak Newari.

We have funded the following in past years:

- refurbishment of the nursery classrooms
- 12 computers, desks, and chairs
- contribution to the establishment of a Foundation of New Engineering Course
- 8 computers desks & chairs
- pandemic food relief 2021
- school uniforms for all new 6th form entrants in 2021
- 25 CCTV cameras (January 2022, from 2021 grant donation)
- an ID card printer for pupil IDs in early 2023
- an inverter for power backup during electricity outages in 2023

During 2024, KIKN has provided funding for filing racks and cabinets at the school, which has enabled the school to establish a completely new record keeping system.

Most funding for refurbishments, computers and furniture has been provided by grants from FFK.

In 2020, KIKN started to fund a nursery class teacher/feeding assistant, in view of the young age of many of the nursery class children, and this funding was increased in 2022.

In September 2019, KIKN commenced funding tiffin for midday meals for 50 children, this was increased to include 100 children in 2020 and further increased to 150 in July 2024.

Nepal Adarsha Secondary School

Nepal Adarsha Secondary School is a small inner-city school with 450 pupils, up from 300 in 2019. The school is located not far from Durbar Square, whose historic temples were badly damaged in the 2015 earthquake, but now largely rebuilt.

In 2019, the school was housed in two blocks. One block is a recently constructed, government-funded building, as the original was destroyed in the 2015 earthquake. The other block is an older building on the opposite side of the street. The buildings have been retrofitted to be earthquake proof.

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in recent years, and currently some additional classrooms are being constructed at one of the buildings.

The school runs a civil engineering course for years 9 -10 (equivalent to UK GCSE years). In Nepal there are exams every school year, with those at the end of year 10 determining entry to the years 11-12 (equivalent to UK sixth form). At the end of year 12, it is important to get good examinations results for entry to university or higher education.

The school reported that they also provide karate, dancing, gymnastic and meditation classes in the school hall for years 6-10, with regards to the mental health welfare of their pupils.

Nepal Adarsha School has recently introduced the concept of 'Book-free Friday'. This has been introduced into schools in the Kathmandu municipality by the progressive mayor. Students do not need to bring books or bags into the school on Fridays. Instead, the older age groups take courses provided by local businesses in practical subjects such as agriculture, electronics, carpentry, and plumbing. Younger pupils engage in topics such as music, poetry, dance, and arts and crafts. Funding has been provided by the mayor, with the intention of broadening pupils horizons. There has been a mixed reception to the concept from educationalists, with a general view that it is a good idea but there are concerns about the ongoing funding and infrastructure to make it effective.

KIKN has provided the following at the school in previous years:

- 12 computers, desks, and chairs
- photocopier
- Gas stove, eating bowls and spoons for the breakfast club
- Pandemic food relief
- Kitchen utensils for the provision of tiffin, and a kitchen cupboard in 2022
- Kindergarten tables and chairs in 2022
- In 2023, KIKN funded the setup costs for a new nursery class, including furniture, carpeting and decoration
- Also in 2023, KIKN funded the purchase of 10 classroom cupboards

FFK grants have supported the purchase of many of the items at Nepal Adarsha School.

During 2024, KIKN funded the setting up of a Maths Lab and a Music Lab. During his visit in November 2024 Stephen Smith was keen to see how these were being utilised. The maths teacher, whose idea it was to set up a maths lab, said that the facility had been a great success and encouraged students to think about maths in a different way. Some students had developed their own small projects. Stephen reported that it was good to see something that was not too costly being successfully implemented due to funding KIKN had received from FFK. Uma Mathema reported that she is trying to encourage other schools that KIKN supports to adopt the idea.

Stephen also visited the music room to see some of the instruments that KIKN had funded. A partially sighted teacher was playing a harmonium and the children were singing. He was pleased to see good use being made of the traditional instruments purchased.

In September 2019, KIKN started to fund tiffin for midday meals for 50 pupils. From January 2020 this was increased to include 100 pupils. The school now has an improved kitchen for preparing tiffin.

Shree Guhyheshwari Bal Shikshya High School

KIKN began supporting Guhyheshwari Bal Shikshya High School in early 2023. It is a government school in a slum area of Kathmandu city, about 4km from Save Lives Foundation. It is a relatively small school with 255 pupils, increased from 215 in 2023, with slightly more girls than boys. Most of the children come from slums around the school, near to the river. Some of the pupils' homes were affected by the Kathmandu floods in July 2024.

The school operates from nursery to year 10 (14-16 years old), with 23 teachers who are well-educated, and Montessori trained, and the school has good educational results.

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It was reported in 2023 that generally only around 130 pupils attend at any one time. It is a post-earthquake (2015) building, but only the façade appeared modern. It operates from a building that does not meet its needs and does not have room to expand.

The school Principal does not speak much English and Stephen Smith was shown round the school by the English teacher.

In 2024, KIKN funded the purchase of 3 smart boards and Stephen Smith was interested to see how they were being used in the classroom. The English teacher said that the smart boards had made a great difference to their teaching methods and would like more for other classrooms.

In February 2023, Trustees agreed to commence funding tiffin for midday meals for 50 children, and this was increased to 75 children in July 2024.

Shree Janavikash Secondary School

In early 2023, KIKN also started to support Shree Janavikash Secondary School. It is a government school also located in a very poor area, approximately 3km from Save Lives Foundation. Shree Janavikash school is on the banks of the Bagmati river, in an area where the establishment of a cement factory has led to an increase in the local population, and thus the opening of the school. During the 2024 floods, the homes of many pupils were flooded, with some possessions lost.

The school roll has increased to 500 pupils, up from 450 in 2023, and roughly split evenly between girls and boys. There are 29 teachers. There are classes up to year twelve (6th form).

The school had a new Principal, Anil Kumar, when Stephen Smith visited in 2024. He showed Stephen an area where he would like to set up a new Early Child Development (ECD) class, for younger children, in a classroom larger than the present one, with an outside play area.

From early 2023, KIKN started to fund tiffin for midday meals for 50 pupils. This was increased to 75 pupils in July 2024.

Jagat Sundar Bwonekuthi School

KIKN started to support this school at the beginning of 2024. It is a small community school in Chagal, Lakhutirtha, a poor area in Kathmandu. The school has 280 pupils from kindergarten up to year 10 (no 6th form).

When Stephen Smith visited in November 2024, he was met by the Principal, Sunita Manandhar, who has been teaching for 30 years. He was shown around the classrooms and was taken to the rooftop canteen to see the preparation of midday meals that KIKN funds for 50 pupils.

Stephen was then given a dancing performance by both pupils and dance teachers, received floral garlands and was thanked for KIKN's funding of midday tiffin.

The school's needs are modest. The school has few resources and requested basic goods such as exercise books, pens and pencils, and an increase of funding for midday meals.

Shree Ganesh Basic School

Shree Ganesh Basic School is a small government school in the Bhaktapur district of Kathmandu, with 120 pupils, of whom 100 regularly attend, and all are from very poor families. The school runs classes from nursery to year 5, with seven teachers.

In November, Stephen Smith went to visit this school, as KIKN received a one-off grant from St James Place Foundation to fund additional midday meals. Uma Mathema advised that it was probably best to provide meals to a new small school, given the grant will only cover midday meals for one year for 25 pupils.

KIDS IN KATHMANDU NEPAL LTD
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

BENEFITS TO THE WIDER COMMUNITY IN KATHMANDU

Almost all the goods and services we fund in Nepal are locally sourced in Kathmandu. The children's school uniforms and other clothing are tailored or purchased in the neighbourhood. Most tables, desks, cushions, or any other furniture we purchase, are made by local carpenters and craftspeople. Computers and other technical equipment are purchased locally in Kathmandu.

In addition, the preparation of tiffin for midday meals at the eight schools we support provide employment for the cooks, and the raw food ingredients are sourced locally.

The computer teachers at Shree Neel Barahi Secondary School, Lubhoo School and Ishwor School, the nursery teacher at Ishwor School and the nursery teacher/feeding assistant at Shree Buddha School have secure employment due to our funding. The karate teacher at Neel Barahi School has a regular source of income.

We are pleased to report that the funds we raise in the UK not only enriches the lives of impoverished children and young people in Kathmandu but also benefits the wider economy through the provision of employment for local people, and by supporting local businesses.

For sponsored children and young people whom we support, their educational opportunities assist them to go onto higher education or obtain employment, so that they are better able to support their own and their extended families in the future.

We have asked those young people whom we support and are already in further education, that when they eventually have employment (and a suitable income) to consider supporting a young person still at school, so that the circle of educational opportunity continues. Our first graduate, Asmita, who is also a local councillor, has previously supported a young girl who attended Neel Barahi School. Sangita, a graduate who now works in a bank, is currently sponsoring another young person at Neel Barahi School.

CURRENT HEALTH, SOCIO-ECONOMIC AND POLITICAL SITUATION IN NEPAL

Demography

Nepal is a land-locked country, with a population of 30.72 million in 2023. The population of Kathmandu, the capital city is around 1.6 million and increasing.

The 2011 census indicated that 81.3% of the Nepalese population is Hindu, 9% are Buddhist, 4.4% are Muslim, 3% are Kiratist (indigenous ethnic religion), 1.4% are Christian, 0.1% are Sikhs, 0.1% are Jains, and 0.7% follow other or no religion.

The Multidimensional Poverty Index (MPI) captures the percentage of households in a country deprived along three dimensions of well-being – monetary poverty, education, and basic infrastructure services. In 2022, an MPI report indicated that between 2014 and 2019, 3.1 million people in Nepal were lifted out of poverty. However, 4.9 million people (17.4% of the population) remain multi-dimensionally poor, although this is an improvement from 39% in 2011. The improvements in sanitation have largely contributed to the improved MPI, according to a 2022 article in The Kathmandu Post newspaper. There is evidence that positive benefits to child health and well-being have resulted from access to improved sanitation facilities and drinking water, with fewer incidences of diarrhoea leading to child mortality. Similarly, clean water and better sanitation, has driven an improvement in children's nutrition.

Health

Nevertheless, Nepal is one of the world's least developed countries, where children are subject to a lack of resources that lead to suboptimal levels of health, and poorer health outcomes compared to youth in developed countries. Children may suffer lifelong adverse effects due to poor access to resources during initial growth and development. Other than physical illnesses, young people can suffer from poor mental health. The threats of natural disasters, food insecurity, child marriages, and conscription as child soldiers all contribute to adolescent mental health problems, with little access to mental health services.

KIDS IN KATHMANDU NEPAL LTD
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

In 2014, the Nepalese Government signed a charter to end all child marriages, and whilst there have been fewer such marriages, they have not been eradicated.

In April 2024, the Journal of Global Health reported that access to healthcare has substantially improved over time. Infant mortality has declined by two-thirds from 78 per 1,000 live births in 1990 to 28 per 1,000 in 2022, and maternal mortality has declined from 543 deaths per 10,000 live births in 1996 to 151 deaths per 10,000 live births in 2021.

Despite the improvements, there is a disparity based on economic status and location. In August 2024, the National Library of Medicine reported that rural healthcare facilities are scarce, compared to cities, with a shortage of skilled staff and central hospitals inaccessible to rural populations.

In 2022 the Kathmandu Valley had outbreaks of Dengue fever with over 1,000 reported cases, but the Kathmandu Post recently reported that Dengue Fever is now endemic throughout all 77 districts. During 2024, at least 20 people died and more than 52,000 people were infected. Doctors warn that no-one in Nepal is safe from risk of infection.

Dengue mosquitoes bite during the day, so whilst people might take precautions against malaria mosquitoes at night, they do not take precautions against dengue mosquitoes during the day. Antibiotics are not effective against dengue fever, and some people become more ill by taking inappropriate prescription medicines without consultation, or from being prescribed the wrong medicines. The report warned that people should be most aware of dengue mosquitoes in schools, offices, areas where houses are under construction, or where there is stagnant water.

However, many authorities have stopped preventative measures, including search and destroy drives, whilst people continue to take few precautions.

Water pipes are being laid in the Kathmandu Valley to enable everyone to have access to clean and free piped water, but in 2019, only 51% of the population had piped water. Most people in the lower socio-economic groups must rely on the collection from and the use of water at local wells in their vicinity for all their water supplies. Only people who can afford to pay are able to buy fresh water from transported tankers.

Socio-Economic

During the 2024 monsoon season (July, August, September), Nepal was hit with the heaviest rainfall since 1970, such that severe flooding affected large parts of the country. It is estimated that there were more than 300 deaths across the country. The September floods were particularly severe and impacted several areas in Kathmandu, particularly along the Bagmati River, close to which are located at least one school and homes of some of its pupils, and the house of one sponsored young person supported by KIKN. Uma Mathema checked on all KIKN's sponsored young people to ascertain that they were all safe.

The regular load-shedding in Kathmandu (no access to electricity supplies for certain periods each day) has largely ceased, as more sustainable power supplies have been established. However, there remain frequent times when the electricity supply is not stable (hence the continued need for solar panels and mini-generators in schools). Nepal has now entered a state of surplus electricity production. Some 95.5% of the population is reported to be connected to an electricity supply, with the aim to connect 100% of households by 2024. However, this would appear not to have been achieved.

An Eco-Business Report in August 2023 stated that although India was investing in hydroelectric dams in Nepal, most of the electricity generated is not benefitting Nepal, but is sold to India. This is mainly due to the electricity grid infrastructure in Nepal still not being well developed.

The Nepal Electricity Authority (NEA) has stepped up efforts to lay underground electricity lines, rather than the masses of huge electricity cables running overhead along Kathmandu streets, although visually there does not appear to be much evidence that this is happening. The NEA is reportedly focussed on improving the electricity infrastructure, due to the problems of the frequent electricity tripping.

KIDS IN KATHMANDU NEPAL LTD
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

South Asian Voices noted in December 2024 that the World Bank has indicated that the economic situation has marginally improved from the previous year. The Gross Domestic Product was 3.9% in 2024, compared with 2% in 2023. This was attributed to more tourism and hydropower generation. Since 2024, Nepal has begun exporting electricity to Bangladesh, via an Indian grid. This benefits the Nepalese economy, but the government needs to develop plans to efficiently utilise electricity for its own economic advancement, to leverage its hydropower capacity to bolster domestic consumption and to stimulate growth.

Politics & Foreign Policy

In July 2024, Khagad Prasad 'KP' Sharma Oli became Prime Minister for the fourth time, and the 14th head of government since 2008. There have been 30 heads of state since 1990. Oli is the leader of the Communist Party of Nepal, which is ideologically close to European style social democrats. There is a coalition government, which seems to be the norm in Nepal.

It has been reported that the government is more active in pursuing official misconduct, but corruption persists.

Nepal has been politically unstable for many years, with little investment in the country's infrastructure. However, following the adoption of the Constitution of Nepal in September 2015, the coalition government was looking to improve facilities.

In July 2024, the Institute of South Asian Studies reported that on average the Prime Minister changed every year, and the coalition government is faced with significant economic challenges, especially since the covid-19 pandemic.

With regards to foreign policy, the Nepalese government has difficulties with the competition between India and China. India has refused to buy electricity produced by any project with a Chinese affiliation and has refused to allow access to the new international airport at Pokhara, built with Chinese financing.

The Chinese Belt and Road Initiative (BRI), a project to develop overland routes for road and rail transportation through land-locked Central Asia, which Nepal acceded to in 2017 is at a standstill. However, the Prime Minister visited China in December 2024, when the two countries signed a framework for BRI cooperation to establish negotiating principles for BRI projects.

KIDS IN KATHMANDU NEPAL LTD
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

AWARDS

Trustees are pleased to report that at the Greater London SME (Small and Medium Enterprises) News awards KIKN won the award for the Best South Asian Orphan Support NPO (Non-Profit Organisation) 2024.

SME News prides itself on the validity of its awards and winners. The awards are given solely on merit and are awarded to commend those most deserving for their ingenuity, and hard work, distinguishing them from other competitors and proving them worthy of recognition.



FUNDRAISING

We are fortunate that the children we sponsor are funded by individual sponsors, who donate a regular monthly or annual sum of money to the charity. We also have many other regular donors, who donate monthly or annually, but do not sponsor a named child. The sponsors and other regular donors are the backbone of our fundraising efforts.

Some sponsors are signed up to Give as You Live (GAYL), which provides the Charity with a small additional income from online shopping purchases made by users via the GAYL site. This is also the platform that we use for donations to sponsored events.

We are particularly thankful for the grant funding and support that we have received from Futures for Kids (since 2011) and from the John Horseman Trust (since 2015).

Much of Futures for Kids (FFK) grants has enabled us to buy equipment for the schools that we support. Their funding also enabled the introduction of some of KIKN's first breakfast clubs (now renamed midday meals). During 2024, FFK provided grants totalling £7,000 to KIKN. This money will greatly assist in funding some of the projects that Kathmandu Schools requested during the 2024 Trustee's visit.

The John Horseman Trust's annual grant funding of £10,000 is utilised in the provision of midday meals in KIKN schools.

Some sponsors also give substantial annual amounts of money to the charity. Lyn and Sarah Noyes donate £2,000 for midday meals.

We also receive regular smaller donations, and some sizable one-off donations, from friends and supporters of KIKN.

We receive Gift Aid Relief from HMRC on most personal donations to the charity, which can amount to 10% of our income.

Since 2021, we have used a funding platform called Wonderful Payments Ltd for donations via our website, as there are no charges for using this service. We have a donate button on our website which provides a direct link to the Wonderful Payment system to enable one-off donations. Wonderful is now also able to provide a regular donation service via our donation button on the website.

The legacy of £50,000 left by our late Chief Officer, Lai See Chew, to benefit higher education costs has been re-invested in a fixed one-year bond with Redwood Bank, due to mature in February 2025.

During 2024, we held the following fundraising events:

- *Quiz Night, Clarendon Hotel, Blackheath – 19 January 2024.* Attended by 100 participants and raised over £1,200
- *Brighton Half Marathon – 25 February 2024.* Trustee Kate Pottinger completed the Brighton Half Marathon and raised a total of £1,541 (including gift aid).

KIDS IN KATHMANDU NEPAL LTD
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- *FFK Fun Run – 5th June 2024.* Trustee Kate Pottinger took part and £400 was raised towards FFK funds.
- *Coffee Morning at Woolwich Centre – 11 September 2024.* The cake and savouries sale at Greenwich Council offices raised £365.
- *Online Text Raffle – December 2024.* Following successful online Christmas raffles in previous years, Stephen Smith organised a Christmas online text raffle in December 2024, which raised £600.

Other funds raised during 2024:

We were very pleased to be awarded a £1,000 one-off grant from St James Place Foundation after a successful application in August 2024.

We especially thank the following individuals and organisations who have contributed significantly to our fundraising:

- Futures for Kids Charity (FFK)
- The John Horseman Trust
- Lyn & Sarah Noyes
- Kate Pottinger
- David Milner

PUBLICITY

Website, e-Newsletter, and other Technology

Chief Officer, Stephen Smith regularly updates the KIKN website (www.kidsinkathmandu.com) which is very user-friendly, publicises our projects in Nepal, and provides a background to the charity and our Trustees. We pay an annual fee to ensure adequate back-up and security for the website, which is hosted by GoDaddy.

The website has a link to our charity fundraising platform's webpage, and we find that we receive a regular stream of small and larger donations via that route.

During the past year, KIKN has continued to make regular postings on our Facebook page to inform all our followers about how we are spending their sponsorship monies and donations in Kathmandu. We have found this a powerful medium, especially the ability to quickly upload photographs from Nepal with the narrative. This has again been particularly helpful in November 2024 during the Trustees' visit to Kathmandu, and for the December 2024 online raffle.

We send out quarterly e-newsletters, which greatly enhances our ability to reach a wide audience and to keep our regular supporters aware of the progress of KIKN projects and of fundraising events.

We send out hard copies of our Annual Report to our major donors and sponsors and email it to other supporters, together with posting it on our website.

The use of our payment card reader at events greatly enhances KIKN's fundraising ability where participants may not have enough cash but have credit/debit cards available. So much so, that we have recently invested in another card reader.

KIDS IN KATHMANDU NEPAL LTD
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

RISK MANAGEMENT & KIKN POLICIES

Trustees regularly review and update our Risk Management Plan and our policies.

In addition, Ms Marjorie Jackson, Trustee, reviews Charity Commission updates, and reports back to Trustees on any matters that are relevant to KIKN, to ensure that Trustees are aware of and act upon such matters, as appropriate.

Risk Management

The KIKN Risk Management Plan was reviewed and updates approved by Trustees in November 2022 and revised by Trustees in January 2024.

Our Public Liability and Professional Indemnity Insurance policy was renewed with Hiscox for another year until 31 August 2025, with no increase in premium.

Our Policies

We have the following policies, all of which are posted on our website:

Safeguarding Children Policy (Reviewed January 2024). This policy supersedes the previous Child Protection Policy. The policy incorporates the latest guidance on child protection for a small charity, where the children reside in a foreign country. Any Trustee or sponsor visiting Nepal on KIKN business will be required to have an enhanced disclosure check performed by the Disclosure and Barring Service (DBS).

Privacy Information Policy – in compliance with the General Data Protection legislation (Approved April 2018, Revised June 2018, Reviewed January).

Banking Information and Scheme of Delegation (Reviewed January 2024).

Reserves Policy (Reviewed January 2024).

Investment Policy (Reviewed January 2024).

Conflicts of Interest Policy (Reviewed January 2024)

Supporter Promise - in compliance with the code of Fundraising Promise (Approved October 2019, Reviewed January 2024)

All policies will be reviewed by Trustees during 2025.

KIDS IN KATHMANDU NEPAL LTD
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

OBJECTIVES AND PLANNED ACTIVITIES

We aim to undertake the following activities in 2025 to meet our charitable objectives:

1. *Trustees* – to identify any potential new Trustees willing to contribute to the work of the charity.
2. *Sponsors and Donors* – to maintain or increase the current number of regular sponsors and donors to enable sponsored children and young people to remain in education until at least school leaving age, and to fund ongoing and new projects, as required.
3. *Sponsored Children* – To increase the number of sponsored older school aged children as the overall number of sponsored children has decreased.
4. *Donation Agreement* – Trustees to review the workings of the Donation Agreement with Save Lives Foundation, to ensure the smooth transfer of KIKN monies to Nepal to fund ongoing and future projects in Kathmandu.
5. *New Capital & One-Off Project Proposals* – Trustees to consider new projects proposals received from Kathmandu Schools in November 2024, to be funded by a grant received from Futures for Kids (FFK).
6. *On-going Support to Current Projects* – to continue to raise sufficient funds to support on-going projects (e.g. midday meals for children at the eight schools, plus part-funding salaries of the school posts we support).
7. *New Projects* – to review ongoing projects and to prioritise any projects newly identified in 2024 with regards to available funding (eg. making ninth school recurring).
8. *Higher Education* – to fund university and higher education courses for our sponsored children, as required and if affordable.
9. *Higher Education Reserve Fund* – to continue holding some funds in reserve to assist sponsored young people with course funding.
10. *Exchange Rate* – to maintain our projects within the restraints on funds due to the fluctuations in exchange rates between GB pound and Nepalese rupee.
11. *Local Resources* – where possible, to continue sourcing goods that we purchase in Kathmandu from local suppliers and crafts people to contribute to the local economy.
12. *Futures for Kids & the John Horseman Trust* – to keep both organisations fully informed about the projects we fund from their grants.
13. *Fundraising activities* – to organise fundraising activities to raise additional funds and to engage friends, supporters, and local communities in the work of the charity with particular attention on maximising London Marathon 2026 sponsorship.
14. *Publicity and Technology* – to regularly update our website and Facebook page, and to send out regular e-newsletters, to ensure that ongoing supporters and others are aware of fundraising events, receive updates on our work and projects in Nepal, and know how to make donations to the charity,
15. *Policies* – Trustees to review (and update, as required) KIKN's policies and Risk Management plan. This is particularly relevant to any new guidelines issued by the Charity Commission.

The seven Trustees volunteer their time, personal skills, and resources to ensure that the charity continues to thrive and achieves its objectives. We aim to maintain our income streams from sponsors, other donors, and fundraising events so that we can continue to meet our commitment to support the children and young people whom we sponsor. In addition, we strive to benefit the Save Lives Foundation, Shree Neel Barahi School, Shree Lubhoo School, Shree Ishwor School, Shree Buddha School, Shree Guhyheshwari School, Shree Janavikash School, Jagat Sundar Bwonekuthi School and Nepal Adarsha School.

Stephen Smith, Chief Officer, intends to return to Kathmandu during 2025.

KIDS IN KATHMANDU NEPAL LTD
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

FINANCIAL REVIEW

Our total expenditure for the period was £76,880 and with an income of £81,985 we had net incoming resources of £5,105. Together with funds carried forward from the previous year, there is a sum of £75,396 available at year end on 31 December 2024.

The main reason for having such a large surplus at the year-end is due to the remaining legacy amount of £41,500 of the £50,000 received in 2022. This amount was left to the charity to ensure funds were available to provide for the future educational costs of all the remaining children under our current remit. We drew out £10,000 at maturity in February 2024 to use for some educational costs during the financial year. The balance of £41,500 including interest gained is currently invested in a 1-year fixed bond at Redwood Bank for our future needs. We also received several grants totalling £12,000 from Future For Kids (FFK) charity which will be spent on project proposals put forward by our eight schools from our visit in November. We also received grants of £10,000 from the John Horseman Trust which is used to fund midday meals in our schools and a small one-off grant of £1,000 from the St James Place Charitable Foundation, which we have used to fund midday meals in a new school for a fixed period of one year.

The surplus also includes a sum of £7,087 Gift Aid reclaimed for 2024, but not yet received. This amount is very similar to the sum from the previous year, demonstrating that we are managing to maintain our sponsorship and donation levels. There was also a scheduled quarterly payment of £11,632 to Nepal due to be transferred in January 2025.

A further £1,673 is held in our Bank of Kathmandu account. Trustees have agreed that the Nepal account should hold a reserve of no more than £2,000, but this can be difficult to control as we do not always receive timely requests for payments for on-going school projects (e.g. midday meals) that we support in Kathmandu. Before quarterly payments are made from our UK account, Trustees first assess what funds are available to utilise in the Nepal account.

The Balance Sheet shows current assets as £70,696, when the Gift Aid reclaim of £7,087 due from HMRC is taken into account.

Funding for all activities is raised by donations, from friends of the charity, from fundraising events or from grants. Sponsors of individual children make payments of regular donations to support a named child.

Policy on Reserves

Trustees have agreed that the reserve should remain at £5,000 in the UK account and, from 2019, £2,000 in the Nepal account.

The rationale for the UK reserves is that if we lose any sponsors or regular donors, we have sufficient funds in reserve in the UK account to cover a shortfall. In Nepal the reserve allows for the regular fluctuation of the Nepalese rupee against the GP pound.

Funds Materially in Deficit

We have no funds in deficit.

Funds held as Custodian Trustee

We hold no funds as Custodian Trustee.

Trustees' Responsibilities in Relation to the Financial Statements

The Trustees (Directors) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year, which gives a true and fair view of the state of affairs of the charitable company and of the incoming

KIDS IN KATHMANDU NEPAL LTD
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

resources and application of resources, including the income and expenditure of the charitable company for the year. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the accounts on the going concern basis, unless it is inappropriate to presume that the charitable company will continue in operation; and to
- appoint an Independent Examiner to examine the accounts and to provide an Independent Examiner's Report.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

As a smaller company, under the terms of the Companies Act 2006, the Trustees have not required the accounts to be audited, but we are required by the Charity Commission to have the accounts independently examined.

This report was approved by the Trustees on the 23rd April 2025 and signed on their behalf by:



Stephen Smith

Chief Officer

KIDS IN KATHMANDU NEPAL LTD
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

Statement of Financial Activities

	Notes		
		2024	2023
Incoming Resources		Unrestricted Funds	Unrestricted Funds
Donations and grants	2	67,384	64,785
Fundraising Income	3	4,601	4,093
Other income	4	10,000	300
Total incoming resources		81,985	69,178
Resources Expended			
Charitable activities: supporting sponsored children, an orphanage and four schools in Kathmandu	5	74,837	73,581
Ex gratia payment		0	0
Purchase of Nepali/Craft Goods		0	0
Fees	6	811	1,285
Governance Costs	7	348	347
Administration Costs	8	884	4,108
Fundraising Costs	9	0	0
Total Resources Expended		76,880	79,321
Net (Outgoing)/Incoming Resources		5,105	(10,143)
Other Gains and Losses		0	0
Cash at bank & in hand at start of year		70,291	89,274
TOTAL FUNDS CARRIED FORWARD		75,396	79,131

The notes found on pages 26-28 form part of this Statement of Financial Activities and the Balance Sheet on page 24.

The Independent Examiner's Report can be found on page 29.

KIDS IN KATHMANDU NEPAL LTD
BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2024
Balance Sheet

		£	£
		2024	2023
Fixed Assets			
Tangible Assets		0	0
Investments		0	0
Total Fixed Assets		0	0
Current Assets			
Stock and work in progress		0	0
Debtors	10	7,087	7,220
Prepayments	11	1,500	1,500
Cash at bank and in hand at year end	12	60,536	70,291
Interest	13	1,573	120
Total Current Assets		70,696	79,131
Creditors: amounts due within a year		0	0
Liabilities and charges		0	0
Net Assets		70,696	79,131
Funds of the Charitable Company			
Unrestricted funds	14	63,696	72,131
Designated Reserve Fund - unrestricted		7,000	7,000
TOTAL AVAILABLE FUNDS		70,696	79,131

Audit Exemption Statement

For the year ending 31 December 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to smaller companies.

Directors' responsibilities:

- The Trustees have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006
- The Directors acknowledge their responsibility for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts,
- These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS 102 SORP.



Stephen Smith, Director

KIDS IN KATHMANDU NEPAL LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1. Accounting Policies

1.1 Basis of preparation

These accounts have been prepared on the basis of historic cost convention in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, to be used for accounts commencing on or after 01 January 2016.
- and with the Charities Act 2011.

1.2 Changes to previous accounts

None

1.4 Incoming resources

All incoming resources are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources
- the Trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Donations and Grants are only included in the SOFA when the charity has unconditional entitlement to the resources.

Gift Aid Tax reclaims are included to the value expected to be reclaimed from HMRC with regards to eligible donations received since registration with the Charity Commission on 27 May 2011.

The charity has no investments.

1.5 Expenditure and liabilities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities for its beneficiaries.

Fundraising costs are those costs incurred in setting-up events to attract income.

The charity has no fixed assets.

There are no liabilities or charges due.

2. Donations and Grants

Donations and grants are from the following sources:

	£
Sponsor & Other Donations	30,039
Grants from Futures for Kids	12,000
Grants from John Horseman Trust	10,000
Grant from St James Place Charitable Foundation	1,000
Gift Aid Reclaim 2023	7,258
Gift Aid Reclaim 2024 (Estimated)	7,087
Total	67,384

3. Fundraising Income

Fundraising income includes income from and donations towards all events held during the accounting period. This included the text raffle proceeds, quiz night receipts, coffee morning proceeds, GAYL amounts received and Brighton Half Marathon Sponsorship Appeal.

4. Other Income

£10,000 was withdrawn from the Lai See Legacy amount at maturity of the 1-year bond at 17/02/24.

KIDS IN KATHMANDU NEPAL LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

5. Resources Expended on Charitable Activities

Expenditure is broken down for our sponsored children and projects at nine schools

	£
School Fees for sponsored children	2,914
University/Higher Education Fees for sponsored young people	9,970
Midday Meals for 150 nursery children at Shree Neel Barahi School	5,744
Midday Meals for 150 nursery children at Lubhoo School	5,744
Midday Meals for 150 children at Shree Buddha School	4,788
Midday Meals for 100 children at Nepal Adarsha School	3,830
Midday Meals for 85 children at Ishwor School	3,064
Midday Meals for 75 children at Shree Janavikash School	2,428
Midday Meals for 75 children at Shree Guhyeshwari Bal Shikshya School	2,429
Midday Meals for 50 children at Jagat Sundar Bwonekuthi School	958
Midday Meals for 25 children at Shree Ganesh Basic School	1,000
Salary 0.5 Computer/Science Teacher at Neel Barahi School	1,200
Karate Teacher Salary at Neel Barahi School	680
Computer Teacher salary (6 months) at Lubhoo School	1,050
Nursery/Feeding Assistant Salary Contribution at Ishwor School	465
Contribution to electricity bill and water at Ishwor School	320
Contribution to rent and utilities at Save Lives Foundation	7,500
Food and Clothing Costs for our sponsored children for the Dashain Festival	960
14 computers with sets of desks and chairs and electrical work to fit at Ishwor	3,500
Laptop for Rasmila	400
8 Filing Cabinet Racks at Shree Buddha School	710
Record Files x 700 at Shree Buddha School	620
Establish a Maths Lab at Adarsha School	1,780
Establish a Music Lab at Adarsha School	1,535
3 Smart Boards at Shree Guyheshwari Bal Shiksa School	2,650
ECD class set up (furniture, carpeting, materials) at Shree Janavikash School	4,000
5,000 exercise books and 200 packets of pencils at Ishwor School	1,633
School uniform sets for 130 pupils at Ishwor School	2,500
Total	74,837

6. Fees

Fees are for website hosting and security, bank charges for transferring monies to Nepal and Bank charges in Nepal. Fees also include Public Liability Insurance and an annual Zoom subscription for online Trustee meetings.

7. Governance Costs

Governance costs include the cost of printing the Annual Report.

8. Administration Costs

These costs include postage, printing and stationery.

KIDS IN KATHMANDU NEPAL LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

9. Fundraising Costs

There were no fundraising costs incurred in the year.

10. Debtors

The sum of £7,087 is the amount the charity expects to receive from HMRC from the Gift Aid reclaim for 2024.

11. Prepayments

The sum of £1,500 relates to the prepayment of January quarter 2025 rent and utilities at Save Lives Foundation paid in cash during Nepal visit in November 2024.

12. Cash at Bank and In Hand

On 31 December 2024, there was a sum of £17,343 cash in our Co-operative bank accounts, and we have a £20 cash float. £41,500 is held on a 1-year fixed rate bond at Redwood bank account. There was also a sum of £1,673 in the Bank of Kathmandu account. The £7,000 reserve is included in these sums.

13. Interest

Interest paid on the Co-op bank savings account was £73 and on the Redwood Bank 1year fixed bond £1,500.

14. Unrestricted Funds

There are no restrictions on any of the expenditure of the donations and grants received, provided such expenditure complies with the Objects of the charity. The Reserve Fund of £7,000 is identified separately as an unrestricted Designated Fund.

15. Company Status and Corporation Tax

The company is limited by guarantee and does not have a share capital. The liability of the members, in the event of winding up, is limited to £10 each.

16. Corporation Tax

The Charitable Company submits a Corporation Tax return to HMRC, as and when requested. To date, as a registered charity, we have been exempted from any charges.

KIDS IN KATHMANDU NEPAL LTD
INDEPENDENT EXAMINER REPORT FOR THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

Independent examiner's report to the trustees of Kids in Kathmandu Nepal Ltd

I report on the accounts of the Kids in Kathmandu Nepal Ltd (Charity no 1142150), which are set out on pages 21-27, for the period ended 31 December 2024.

Respective responsibilities of trustees and examiner

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

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

Basis of independent examiner's statement

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 the 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 material matters have come to my attention which gives me reasonable cause to believe that, in any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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; or the
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

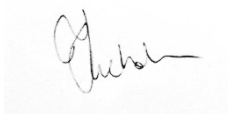
I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Name: Tracy Richardson

Relevant professional qualification or body: ACMA (Associate Member of Chartered Institute of Management Accountants)

Address: 85 Norman Road, Leytonstone, E11 4PY

Signature:



Date: 6th April, 2025

Midday Meals at Schools Supported by Kids in Kathmandu Nepal

KIKN started to fund a breakfast club at Neel Bahari School in 2011. At the time, this was the only school supported by the charity. Over the years, more schools have been supported by KIKN, and at each new school we have commenced funding breakfast clubs.

We are now referring to 'breakfast clubs' as 'midday meals' in line with the terminology of the UN School Meals Coalition. In fact, although previously called breakfast clubs by KIKN, the schools have always provided the meals at midday. The schools call the food provided as 'tiffin'. In the charity's early days, 'breakfast club' was a term considered more understandable to KIKN donors.

We currently fund midday meals at eight Kathmandu schools. In addition, KIKN has received a one-off grant of £1,000 from St James Place Charitable Foundation specifically to fund midday meals, which will fund meals at Shree Ganesh Basic school during 2024/25.



Above: An example of food provided at midday meals – to include protein and vegetables

Left: Children enjoying tiffin at their midday meal at Lubhoo School

In 2021 Nepal joined the School Meals Coalition, which is supported and hosted by the United Nations (UN). The School Meals Coalition works to improve and scale up school meal programmes for pre-school and primary children up to year 5 (9–10-year-olds) so that by 2030 every child should have a nutritious daily school meal.

Today, in Nepal, 3.3 million children in 29,000 public (state) schools receive a midday school meal. In the annual budget for 2023-2024, the Nepal Government is injecting USD 87 million (6% of the national school budget) into the midday school meals programme. This funding is to provide a minimum of 15 rupees per meal per child.

The schools value the provision of funding for their midday meals as it encourages parents to enrol and send their children to school. KIKN recognises that funding meals enables the access to education for socially disadvantaged children. Most schools report that their school numbers and attendance have improved since midday meals have been provided.



Left: Children at Jagat Sundar School with their tiffin

From 2023, the Kathmandu Municipality has been providing 30 rupees per meal per child, to include children up to year 8 (12–13-year-olds). Five schools supported by KIKN are within the Kathmandu Municipality, whereas three are outside this area, in the Kathmandu Valley, and only receive funding for 15 rupees per meal per child from their municipalities. Despite the Kathmandu Government providing funding for a midday meal for younger school children, this is still not an

adequate amount, so that KIKN's contribution of 20 rupees per meal assists with providing fully nutritious meals.

Research and experience have shown that school meals are an incentive for destitute families to send their children to school, and for the children to learn better when they have eaten adequate food.

Covid-19 Pandemic Food Relief



During the Covid-19 pandemic in 2020, KIKN successfully raised funds, in addition to the midday meals monies in the charity's budget, to provide several rounds of food relief for families who were unable to receive their school midday meals at schools we support.

Ishwor School Food Relief 2020

KIKN sponsored young people from Save Lives Foundation assisting with delivering Food Relief in 2020



KIDS IN KATHMANDU NEPAL LTD

TRUSTEES' REPORT 2024

APPENDIX A – CASE STUDY



Final round of KIKN's food relief in 2020, in lieu of midday meals, whilst schools were closed during the covid-19 pandemic

KIKN's funding of midday meals at the schools that we support also provides employment for local women who cook the meals, and additional business for suppliers of the food provisions.



Above: Food preparation for midday meals at Lubhoo School (left) and Neel Barahi School

Whilst these kitchen facilities may look quite rudimentary, they are not much different from those found on a smaller scale in many of the homes of the young people whom KIKN sponsors.

Since 2015, The John Horseman Trust has contributed significantly to funding KIKN's midday meals provision, initially providing £5,000 per annum, with additional funds during the covid-19 pandemic, and increasing funding to £10,000 per annum from 2023.

For several years, sponsors Lyn and Sarah Noyes have provided £1,000 additional funding for midday meals at Ishwor School and increased their annual contribution to £2,000 in 2023.

During 2024, KIKN is proud to have funded the provision of 835 midday meals on every schoolday for young pupils across the eight schools that we support.

Neel Barahi School



Above: Neel Barahi School Buildings, recently earthquake-proofed and enlarged, but still with insufficient capacity to increase the school roll. It is a large school, with a good reputation that attracts many pupils.



Above: School Principal, Januka Nepal.



Left: Stephen Smith, during his 2024 visit, receiving a presentation shield as a thank you for KIKN's ongoing support of Neel Barahi School's projects and midday meals.

Lubhoo School

Stephen Smith's 2024 visit to Lubhoo School, welcome by Principal, Prabha Laxmi Amatya, and appreciation gift presentation for KIKN's support to school projects and midday meals.



Ishwor School



Above: Stephen Smith at Ishwor School's new premises in November 2024, with the Principal, and with pupils wearing school uniforms funded by KIKN.



Computer Lab at Ishwor School funded by KIKN in 2024.



Shree Buddha School



Above & Right: Stephen Smith with Shree Buddha School staff, and pupils enjoying the large school playground area.



Left: Bookshelves funded by KIKN in 2024.

Shree Buddha School



Left: Adult Class at Shree Buddha School, started in 2023 to improve adult literacy of local people.



Above: Nurse's Room at Shree Buddha School

Nepal Adarsha School



Left: Nepal Adarsha School buildings on opposite side of a central Kathmandu street.

Below: Music Lab at Nepal Adarsha School, with partially-sighted music teacher playing the harmonium. Instruments funded by KIKN in 2024.



Nepal Adarsha School



Pupils enjoying alternative subjects during 'book-free Friday', when Stephen Smith visited in November 2024



Guhyeshwori School



Guhyeshwori School Buildings & playground.



Stephen Smith receiving a thank you presentation from the Principal at Guhyeshwori School, as a thank you for KIKN's support, in November 2024.

Janavikash School



*Stephen Smith
with staff at
Janavikash
School in
November 2024*

Jagat Sundar School



*Jagat Sundar School buildings. KIKN
started to support this school in 2024.*

Jagat Sundar School



Left & below: Classrooms and children's art works at Jagat Sundar School.



Welcome dance for Stephen Smith's visit to Jagat Sundar School in November 2024.

Accounts



KIDS IN KATHMANDU NEPAL

"a better life through education"

Annual Report and Accounts 2023



Kids in Kathmandu Nepal supports orphaned and underprivileged children and young people in Kathmandu by providing facilities and activities that assist in advancing their education to improve their life chances

KIDS IN KATHMANDU NEPAL LTD
(A company limited by guarantee)
REPORT AND FINANCIAL STATEMENTS
01 JANUARY 2023 TO 31 DECEMBER 2023

Company Registration Number: 07517465

Charity Registration Number: 1142150

Kids in Kathmandu Nepal Ltd

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Cover photograph shows KIKN sponsored students whom we have supported during their school days and now are funded for their graduate courses

KIDS IN KATHMANDU NEPAL LTD
REFERENCE AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2023

Trustees/Directors:

- John Crowe
- Janet Davies
- Jonathan Hamer
- Marjorie Jackson Chair
- Kate Pottinger
- Stephen Smith Chief Officer
- Gurbi Sagoo

Company Registration Number

07517465

Charity Registration Number

1142150

Registered Office

58 Durban Road, Beckenham, Kent, BR3 4EZ

Bankers

The Co-Operative Bank, PO Box 250, Skelmersdale, WN8 6WT

Redwood Bank Ltd, The Nexus Building, Broadway, Letchworth Garden City, SG6 3TA

KIDS IN KATHMANDU NEPAL LTD
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

TRUSTEES' REPORT

The Trustees, who are also Directors of the charitable company for the purpose of the Companies Act 2006, submit their annual report and the financial accounts for Kids in Kathmandu Nepal Ltd (KIKN) for the year ended 31 December 2023.

The Trustees confirm that the annual report and financial accounts comply with the current statutory requirements, the requirements of the company's governing documents and the provisions of the Charities Commission Statement of Recommended Practice (SORP) FRS 102.

Message from the Chief Officer

This year has marked my second full year of taking the charity forward. It has been another year that has had its challenges and uncertainties. I am incredibly grateful to our family of sponsors, donors, supporters, and external partners for continuing to support our disadvantaged children and young adults in our sponsorship programme and our work with seven schools. I would also like to thank those people who have sent me personal messages of support which have really helped me to get through some of the times of uncertainty and doubt.

Despite all the challenges we have achieved some noteworthy successes this year in supporting projects in our schools to record funding levels. We started working with two new schools from the beginning of the year and continued supporting all our sponsored children and young adults to achieve their best academic performances.

During the year we held our usual Annual General Meeting (AGM) at Durban Road as an afternoon tea event. Unfortunately, we can only have limited numbers of attendees, so next year I plan to jointly hold the AGM part as an online event with the aim of attracting a larger audience.

I ended the year making my second visit to Nepal. I hope that some of you may have followed our daily progress on our Facebook page but you will be able read much more about the trip as you go through this Annual Report. Even though this was only my second visit I could see both the progression in our children and young adults, and in the schools, who operate in very difficult circumstances, but manage to provide the best education they can. It is incredibly rewarding to see for oneself and it is already something I eagerly look forward to each year.

Looking forward to 2024, there are several challenges facing us. The economic uncertainties are continuing to hit all charities hard and KIKN is no different. The last year has been the first since the formation of the charity when our income level has decreased from the previous year. In the coming year it is only likely to be even harder to raise funds but you can be assured that, as ever, every pound that is raised by KIKN will be utilised in the best possible way to maximise effectiveness.



Stephen Smith, Chief Officer

KIDS IN KATHMANDU NEPAL LTD
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

STRUCTURE AND GOVERNANCE

Organisational Structure

Kids in Kathmandu Nepal Ltd was incorporated as a company limited by guarantee on 02 February 2011 (company number 7517465) and registered as a charity with the Charity Commission on 27 May 2011 (charity number 1142150). The charity was founded by Lai See Chew, who passed away in October 2021.

The charity is governed by its Articles of Association. Legal responsibility for the management of the charity is vested in the Board of Trustees.

The charity has no members, other than the Trustees.

The members of the Board of Trustees were all actively involved in making strategic decisions throughout 2023.

The Save Lives Foundation is the hub of the charity's work in Kathmandu, where Uma Mathema, is our key contact in Nepal. She liaises with the schools, Paropakar Orphanage and with parents or families of sponsored children who live in their family homes. She monitors operational projects and brings to our attention any matter she considers the Charity needs to know and she assists the Chief Officer to identify and prioritise potential new projects.

From 2022, Stephen Smith, Chief Officer, on behalf of Trustees, was negotiating a Donation Agreement with Uma Mathema's Save Lives Foundation (a registered charity in Kathmandu) to enable an easier transfer of KIKN funds to Nepal than through the Bank of Kathmandu account we had previously used. The Donation Agreement had to be ratified by the Nepal Government, and this was delayed as following the November 2022 general election, the new Parliament did not sit until March 2023. The Donation Agreement was in place by July 2023. However, the Donation Agreement only allows the transfer of monies for sponsored young people and schools, so the ex-gratia payments and the contribution to Save Lives Foundation rent and utilities that we make still need to be transferred via other means, such as cash taken to Nepal by Trustees.

Bank transfers of funds from our UK bank account to Nepal require the authorisation of Stephen Smith, Chief Officer, together with either Kate Pottinger or Jon Hamer, after approval by Trustees.

The Charity's Annual General Meeting (AGM) was held on 8 July 2023.

Staff

Kids in Kathmandu Nepal charity does not employ any staff and has no premises costs. All its administrative duties and fundraising efforts are carried out voluntarily by the Trustees and by supporters of the charity.

Recruitment and Appointment of Trustees

The Articles of Association provide that Trustees (Directors) are appointed for a period of four years, when they must retire, but can be re-appointed in accordance with the rules outlined in clause 31 of the Articles of Association. The minimum number of Trustees is three, with no maximum number stated. Trustees can be appointed at any general meeting, under the terms of the Articles of Association.

All current Trustees are sponsors of children supported by KIKN, or donors to the charity. We ask that all potential new Trustees attend a Board meeting and meet with the other Trustees, before consideration of appointment.

The Board of Trustees holds quarterly Trustees' meetings. Trustees live at a distance from each other, so meetings have continued online via Zoom since the coronavirus pandemic. Between meetings, the Chief Officer regularly communicates with the Chair or other Trustees to oversee the administrative duties of the charity, to deal with financial matters, and to plan activities such as fundraising events and publicity.

KIDS IN KATHMANDU NEPAL LTD
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

Induction and Training of Trustees: New Trustees are provided with detailed information about Trustee responsibilities and provided with Trustee guidance material sourced from the Charity Commission. We refer to this guidance and to our Articles of Association, particularly when new Trustees are appointed. New Trustees are also required to read and sign and return a copy of our Safeguarding Children Policy before being appointed.

As the charity provides for the needs of children, albeit in Nepal, we have a policy known as Safeguarding Children Policy (formerly Child Protection) which is given to all Trustees and to all sponsors of individual children. Under this policy, anyone who visits Nepal on KIKN business requires a DBS (Disclosure and Barring Service) check.

KIDS IN KATHMANDU NEPAL LTD
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

OBJECTS AND ACTIVITIES

Summary of Objects

The charity's Objects are as follows:

- To relieve the poverty of orphaned and underprivileged children and young people up to the age of twenty-four (24) years in Kathmandu Nepal by the provision of clothing, equipment, and other goods for daily living; and
- To advance in life and relieve the needs of orphaned and underprivileged children and young people up to the age of twenty-four (24) years in Kathmandu Nepal by providing support, facilities and activities which assist in advancing their education and developing their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.

Summary of the Main Activities Undertaken in Relation to these Objects

Sponsored Children and Institutions

Nepal is one of the poorest countries in the world. Not all the children we support are orphans, but those who are not orphans are from destitute families, who would be unlikely to access educational opportunities without our support, particularly the ability to attend years 11 and 12 (sixth form in Nepal), further education or university. All children put forward for sponsorship are carefully considered by the Chief Officer and Uma Mathema.

For sponsored children, the funding ensures that they have adequate summer and winter clothing, school uniforms and essential equipment for schooling, and pays for any school fees. For newly sponsored children who live with their families, we have provided a table and a large solar rechargeable battery lamp to enable them to do their homework in homes that do not have an electricity supply.

Most of the sponsored children whom we support are girls. The Trustees have agreed that should we sponsor any more children, they will preferably (but not exclusively) be female. Nepali girls from poor families are sometimes 'sold' and trafficked. They generally have less opportunity to access education. We consider that by supporting girls and young women, they will have greater opportunities to gain life skills for future employment and are less likely to be seen as a burden to their families.

Most of the sponsors for individual children are friends, acquaintances, or contacts of the Trustees, and others have come via fundraising events and publicity. Sponsors agree to provide regular funding for a named child. The sponsors receive reports on their sponsored child's progress at school. In accordance with our Safeguarding Children Policy, any communication from a sponsor to a child must be vetted by the Chief Officer.

Trustees have agreed that when a currently sponsored young person completes their education at school or university (whichever is the highest they achieve), we will not take on a new child, but ask the child's sponsor to become a general donor, helping to fund the additional costs of university education or the school midday meals projects. Therefore, we will retain the same number of donors, even though there may be fewer sponsored children and young people. To date this has been agreeable to all sponsors whose child has either left school, graduated, or has left Kathmandu.

Some of our young people have co-sponsors, meaning that they have more than one named sponsor to help fund their school, college, or university fees.

Where KIKN sponsored young people continue onto higher education, the tuition fees for graduate courses are much higher than the school fees.

In addition to our sponsored children, we also continue to provide support to the Save Lives Foundation, the Shree Neel Barahi Higher Secondary School, Lubhoo Secondary School, Ishwor Primary School, Shree Buddha Secondary School, Nepal Adarsha Secondary School, and now have

KIDS IN KATHMANDU NEPAL LTD
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

two new schools, which are Shree Guhyeshwori Bal Shikshya High School, and Shree Janavikash Secondary School.

It should be noted that although many schools have 'Secondary' in their title, they generally take children from nursery school age.

In 2021 Nepal joined the School Meals Coalition, which is supported and hosted by the United Nations (UN). The School Meals Coalition works to improve and scale up school meal programmes for pre-school and primary children up to year 5 (9–10-year-olds) so that by 2030 every child should have a nutritious daily school meal.

Today, in Nepal, 3.3 million children in 29,000 public (state) schools receive a midday school meal. In the annual budget for 2023-2024, the Nepal Government is injecting USD 87 million (6% of the national school budget) into the midday school meals programme. This funding is to provide a minimum of 15 rupees per meal per child.

KIKN provides midday meals for younger children at all seven schools that we support. We are now referring to 'breakfast clubs' as 'midday meals' in line with the terminology of the UN School Meals Coalition. In fact, although previously called breakfast clubs by KIKN, the schools have always provided the meals at midday. The schools continue to refer to the food provided at the meals as 'tiffin'.

Research and experience have shown that school meals are an incentive for destitute families to send their children to school, and for the children to be able to learn better when they have eaten adequate food.

The schools value the provision of funding for their midday meals as it encourages parents to enrol and send their children to school. KIKN recognises that funding meals enables the access to education for socially disadvantaged children. Most schools report that their school numbers and attendance have improved since their midday meals have been provided.

From 2023, the Kathmandu Municipality is providing 30 rupees per meal per child, to include children up to year 8 (12–13-year-olds). Five schools supported by KIKN are within the Kathmandu Municipality, whereas two are outside this area and only receive funding for 15 rupees per meal per child from their municipalities, in the Kathmandu Valley.

Despite the Kathmandu Government providing funding for a midday meal for younger school children, this is still not an adequate amount, so that KIKN's contribution of 20 rupees per meal assists with providing fully nutritious meals.

KIDS IN KATHMANDU NEPAL LTD
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

MAIN ACHIEVEMENTS DURING 2023

Visit to Nepal December 2023

In December 2023, Chief Officer, Stephen Smith, travelled to Kathmandu, together with Trustee Kate Pottinger, to meet KIKN sponsored young people, to visit KIKN supported schools, and to ensure that the transferred funds have been utilised as directed. Both travelled to Nepal at their own expense.

On the first day of the visit, Uma Mathema had organised a meeting with KIKN sponsored young people who are attending university plus older school children. The meeting was held at a local hotel, with refreshments funded by a KIKN donor. At this meeting Stephen Smith handed out sponsors' letters to those present. Students were able to update Trustees on their courses and their hopes for the future.

Uma also organised a detailed programme to visit all seven schools that KIKN now supports. Two schools are new to KIKN from early 2023, since we ceased funding Saraswati School's breakfast club at the end of 2022.

This was Stephen's second visit to Kathmandu, and he was pleased to see the continuing improvements at the five schools that KIKN has supported for many years, and to observe the two new schools that KIKN started to support in 2023.

Kate has visited Kathmandu previously, but this was the first time in her capacity as a Trustee of Kids in Kathmandu Nepal. Following the visit, Kate made these observations:

"I am glad that I decided to join Stephen on this trip. It has completely made the work of Kids in Kathmandu Nepal come alive for me.

There are enormous challenges for some of our schools: cramped, sometimes dark classrooms; classroom management issues; illiterate parents; and limited resources.

Despite all this, I saw teachers who really cared, and spoke with total passion about their students. They clearly wanted to inspire and support their students' creativity, by using different teaching techniques. Some talked of encouraging parents to join reading classes to learn, then they might promote education themselves. We had presentations from some students on their thoughts on the tiffin which had not been rote learned, and how one teacher is using role play in literature.

I saw exuberant, happy children & could see that some of our sponsored children are really thriving. For me personally, it was a deeply motivating trip."

Sponsored Children and Young People

By the end of 2023, we were supporting the education of 24 children and young people at school or in higher education in Kathmandu.

One young woman, whom we have supported since she was at school at Paropakar Orphanage, completed her nursing diploma course during 2023.

We are sad to have to report that five young people have either moved away with their families, or left home to get married, are no longer in school or further education, and thus no longer sponsored by KIKN. Four of these were children attending Neel Barahi School or Lubhoo School. Two young women, whom we started to support during their time at Neel Barahi School, were undertaking degree courses.

It is not unusual for young women to leave their family homes to get married, sometimes against the wishes of their parents. Many live in very overcrowded households, with few freedoms, and run away from home to escape family restrictions.

There are seven sponsored children cared for at the Save Lives Foundation by Uma Mathema. Six are now undertaking graduate courses, all funded by KIKN. Rasmila, continues with her Pharmaceutical Degree, Panjum completed a foundation course in Chartered Accountancy, and has now commenced a Maths Degree; Sarmila continues with her Psychology Degree; Urmila is halfway

KIDS IN KATHMANDU NEPAL LTD
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

through a Law Degree; Sangmu is taking a Mass Communications Degree; and Sujan continues his Bachelor in Business Administration Degree. See *Panjum's life story in the case studies section page 29*.

Pramila, the youngest at Save Lives Foundation, is now attending Siddhartha Higher Secondary School, in year 11.

Rajesh, who had lived at Save Lives Foundation since he was young, has now returned to live with his family in Kathmandu. He continues to visit Uma Mathema regularly, and is in the final year of his Hotel Management course.

Laxmi, a severely physically disabled young woman sponsored by KIKN completed a social work course in 2023. She is now taking a Master's Degree course. Laxmi is wheelchair bound, and depends entirely on her mother for all her needs, including help with feeding. We also provide a contribution to Laxmi's family Wifi costs, in view of her severe disability.

We continue to sponsor Deepak at Paropakar Boys' Orphanage and School, which is in Bhaktapur, on the outskirts of Kathmandu. Deepak is in the first year of an Environmental Science degree.

Sudha, a sponsored young woman from Paropakar Orphanage is taking a Nursing Diploma course, for which she receives a bursary, and KIKN pays her a subsistence and book allowance.

Four former pupils from Neel Barahi School are undertaking graduate courses. Anjama and Sunita are studying to be teachers, Rajkumar is taking a history degree, and Smriti is taking a Social Work course. Smriti benefitted from Neel Barahi karate classes funded by KIKN, has a black belt, has won some international competitions, and continues to practice her sport. See *Smriti's life story in the case studies section on page 31*

The other sponsored children and young people, who are not in higher education attend Neel Barahi School and Lubhoo School.

We have three graduates, who were originally sponsored at Neel Barahi School. Asmita completed her business studies degree in 2017, has been a local councillor and had an arranged marriage during 2023. Apsarah completed her teacher training course in 2019, and has a teaching post at a state school in Kathmandu. Sangita completed her chartered accountancy degree in 2020, and secured an apprenticeship at a bank in Kathmandu. Sangita now sponsors a child at Neel Barahi School. Sarala, who has completed her nursing diploma in 2023, is now added to KIKN's successes. These graduates are no longer sponsored by KIKN, but maintain links with the charity, via Uma Mathema in Nepal

When Stephen and Kate arrived in Kathmandu in December 2023, they met with many of the sponsored young people at a restaurant local to the Save Lives Foundation. Uma Mathema had organised the event to enable Stephan and Kate to speak to each young person personally about their progress at school or university. They were all given letters from their sponsors.

Stephen reported that they all looked so grown up and confident. Photographs were taken of each of the young people and of the group.

Save Lives Foundation

Uma Mathema used to operate an orphanage via the Save Lives Foundation charity. The Save Lives Foundation was established and registered as a charitable organisation with the Nepal authorities in 2008, when Uma Mathema commenced caring for eight young children, who were either orphans or abandoned by their families.

In January 2021 Uma Mathema officially discharged her legal liability for the children to the parents and village elders, when most of the young people living at Save Lives Foundation were of the age to be able to choose to stay living with Uma Mathema, should this wish. This was because in Nepal it is not legal for orphanages to care for young people over the age of eighteen. Other than Rajesh, seven young people continue to live with Uma Mathema, and they all consider her to be a mother to them.

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This change did not impact on the running and working of KIKN. The official arrangement is that Uma will continue to operate her charitable organisation, Saves Lives Foundation.

All children at Save Lives Foundation are supported by KIKN. The Foundation is in Bafal, an impoverished area of Kathmandu.

In previous years we have funded:

- the installation of solar panels, to have less reliance on the generator and its costly fuel, and;
- a water filtration system, following the 2015 earthquake, in view of the badly contaminated water supply
- the increase of solar panels from three to five (again after the 2015 earthquake) to enable continuous use of the fridge and the water pump
- wardrobes for the teenage orphanage girls were purchased in 2018
- two bunk beds for the children, warm wool blankets for all the beds, a new microwave oven for the kitchen, and a vacuum cleaner were provided in 2019.

KIKN could not function without Uma Mathema's goodwill, time, and efforts in ensuring that our work is undertaken in line with good governance. As recognition of the contribution that Uma Mathema makes towards the smooth running of KIKN's charitable works in Kathmandu, we give her a quarterly ex-gratia payment, and contribute to rent and utility bills at the Save Lives Foundation.

Shree Neel Barahi Higher Secondary School

Shree Neel Barahi Higher Secondary School is in Tankeshwor, near the Kalimati market in Kathmandu, a short distance from the Save Lives Foundation, and another impoverished neighbourhood in Kathmandu where many of the families live below subsistence level. It was the first school that KIKN started to support after its establishment as a charitable company in 2011.

When Trustees visited the school in November 2022, the large school buildings were undergoing major Government-funded building works to repair 2015 earthquake damage and to retrofit earthquake-proofing. In December 2023, the visiting Trustees found that the building works had been completed, and the poor-quality temporary classrooms were no longer in use.

The school takes children from nursery school age to sixth form. The school had some 700 pupils, when Kids in Kathmandu commenced its support in 2011, but has increased its intake substantially. However, due to overcrowding in classrooms, the number of pupils has currently been capped at 1,000. The school has plans to extend the top floor of school buildings to provide additional classrooms.

In past years, in addition to refurbishment & equipment projects, we have provided the school with:

- 35 desktop computers and computer desks in the early years, plus repair of computers in 2018, solar panels, plus an inverter (mini generator) for use during electricity outages (now less frequent)
- a photocopier
- new science lab equipment
- Nepali dance costumes
- 10 new computers and additional software for the school in 2019, to replace computers originally provided by KIKN, but no longer usable
- Food relief in 2020 & 2021 during the pandemic
- Set up costs for additional nursery class furniture in 2022

KIKN funded Educational Child Development Course materials in early 2023. From the grant received from KIKN by Futures for Kids (FFK) in late December 2022, we were also able to fund the construction of a roof covering for the school's outdoor area, on completion of the Neel Barahi School's major building refurbishments.

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Much of the equipment provided by KIKN at Neel Barahi School has been funded from grants made by FFK.

We have funded tiffin for midday meals since 2011, originally for 50 pupils which has gradually increased over the years to include 150 pupils.

We fund 50% of the salary of a computer/science teacher, to enable the school to recruit and retain a suitable candidate.

We fund the karate teacher's salary, to provide extra-curricular activities, especially for the less academic children. Smriti, a pupil who is now undertaking a Psychology degree, gained her black belt in karate, and won some international competitions through the opportunity that the karate classes at Neel Barahi School provided.

Over the years, KIKN has sponsored many children attending Neel Barahi School. We currently sponsor three children still at the school. One KIKN sponsored young person from Neel Barahi School has left her family home in 2023 to get married, and is no longer attending school.

Four young people currently at university were originally sponsored at Neel Barahi School, as were the three KIKN graduates.

Neel Barahi School principal usually supplies a long list of items for funding consideration by KIKN, and when Trustees visited this year there was no exception.

Shree Lubhoo Secondary School

KIKN has supported Shree Lubhoo Secondary School since 2016. Lubhoo is a poor Newar village in the Lalitpur district of the Kathmandu Valley, east of Kathmandu, some 7 kilometres from the capital city (but 13 kilometres via potholed roads). It is a small school, whose school population has increased to 572 since KIKN started to support the school.

During 2019, from a Nepal Government grant and funding by an Austrian mountaineering charity, school building works that had been under construction for several years were completed and operational. A Vocational College for Engineering opened in April 2019, and the school continued to recruit more pupils.

During 2023, Lubhoo School commenced classes for years 11 and 12 (sixth form), with approximately 30 students. The school Principal is keen to expand the school further, and would like to encourage more pupils by employing another computer teacher.

Unlike many Government schools in Nepal, Lubhoo teaches in the English language, not Nepali.

At Lubhoo School we have previously been able to fund:

- 20 computers, desks, and chairs & solar panels (for electricity outages)
- furnishings for the nursery classroom
- play equipment for the playground (swings, slide and two see-saws)
- two basketball poles and layout of a badminton court
- a PA system
- science lab improvements
- 18 sets of desks and chairs (providing space for 54 pupils) for use in their new building
- reference library books, to assist upgrading the school's educational status
- 12 computers with desks and chairs for vocational engineering course
- food and rent for the nine sponsored children during the pandemic
- funded the building of a zinc house for the family of Nita, (known as a zinc house, as the walls are built with bricks, but covered with corrugated zinc).
- 20 bench seats for the school's new Vocational Engineering Course college building
- 20 CCTV cameras in 2022
- Nursery furniture in 2022

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In 2023, from the grant received from FFK in late 2022, KIKN funded the purchase of 42 sets of desks and benches for school classrooms.

Many of the purchases listed above have enabled Lubhoo School to improve its facilities and educational status, and much of the equipment has been funded from grants made to KIKN by FFK.

In 2016, we commenced funding tiffin for much-needed midday meals for 100 children at the school. The attraction of more pupils to the school is largely accredited to the introduction of midday meals. In January 2020, the funding was increased to cater for 150 children.

During the 2023 visit, the Trustees were able to sample the tiffin provided at the midday meal, and found it to be wholesome and nutritious with rice, potato, lentils, and an egg.

Of the nine children previously sponsored by KIKN at Lubhoo School, three have disappeared or left their families to get married during 2023. Trustees met with the remaining six sponsored children during their school visit in 2023, and were able to give them their sponsors' letters.

Shree Ishwor Adharbhot School

Shree Ishwor Adharbhot School is a very small school in Swayambhu, in Kathmandu city. The local area accommodates many transient families. The school is very poorly furnished, with no glass in the windows, and is built around a small compound serving an extremely impoverished community. No school fees are payable.

In September 2017, when the then Chief Officer was first introduced to this school, there were only 50 pupils, some of them beggars. The school population has gradually increased since the introduction of the KIKN funded midday meals. Pupil numbers tend to fluctuate, but in December 2023 there were 130 pupils on the school roll.

Unfortunately, during the Trustees' visit, Ishwor school was closed due to drainage problems caused by digging in the road outside, resulting in the school having no running water. However, 96 pupils did go into school for a short time to meet the Trustees, who were pleased to see them wearing the school uniforms and winter coats that KIKN funded in 2022.

The school Principal explained that the school's needs remain basic, including exercise books and stationery, which are not provided by the Government, school uniforms, and help with utility costs.

To date we have funded:

- a computer, printer, a photocopier, table, and chair for the school
- flooring and equipment for the beggar children's classroom
- electrical wiring for classroom lights and fans
- two sets of school uniforms, made to measure by local trades people
- a drum set and a metal lockable cupboard
- annual supply of exercise books
- food for families prior to the Dashain festival in 2017, 2018 & 2019
- pandemic food relief in 2020 & 2021
- office table, chair, and bookshelf
- annual supply of warm clothing, as there is no heating in the school during cold winters
- Winter coats in late 2022

In early 2023, KIKN funded school uniforms for 130 pupils, 5,000 exercise books and 200 pencil packets. Much of the equipment has been funded from grants made to KIKN by Futures for Kids (FFK).

In September 2017, we started to fund tiffin for midday meals for 50 children, and funding was increased to include 85 pupils from January 2018.

In October 2018, we commenced funding a contribution to the nursery teacher's salary at Ishwor School, to enable the school to pay and retain a suitably qualified person. This funding was increased in 2019, and again in 2022.

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Since 2019, KIKN has funded a quarter of the cost of the school's water and electricity bills.

Shree Buddha Secondary School

Shree Buddha Secondary School is in the Godawari municipality of Lalitpur, in the Kathmandu Valley. The school is approximately 18 kilometres from central Kathmandu, and as with other areas in the Kathmandu Valley, journeys by car can be tortuous in view of poor road conditions, particularly during the monsoon season.

The school has 750 pupils, an increase of 100 since 2019. They have a forward-thinking Chair of the School Board, who is committed to raising funds through his networking. From local donations, a clean water station was built following the 2015 earthquake. Some past pupils have received grants to attend university.

The school has three nursery and kindergarten classes. In Nepal, Early Child Development education has three classifications: playgroup for the youngest pupils, aged 18 months to 2.5 years; nursery for children ages 2.5 to 3.5 years; and kindergarten for children aged 3.5 to 5.5 years.

Taking very young children into school enables parents to seek casual work. Many children are from the families of itinerant workers.

Trustees have been advised that many orphans, cared for by local NGOs (Non-Governmental Organisations), attend Shree Buddha School.

Shree Buddha School has a qualified nurse. The nurse speaks good English, and in 2019 there was evidence of a girls' menstruation and health project in the nurse's room. It was reported that there were only five schools in the area that took part in this local education girls' health initiative.

The school also has an 'inclusive' class with a trained teacher, for children with learning disabilities, including autism, where they care for and educate the pupils.

The school has a relatively new Principal, who is keen to grow school numbers, and has started classes for local women who cannot read or write. The classes are advertised locally for anyone to apply. During the 2023 visit, Trustees were able to observe one of three such classes, for which a teacher has been funded by the local government. These classes have been ongoing for three months, and there was a mixture of ages from middle-aged to very senior. The school Principal believes that educating the adults will encourage them to send their children to school.

The school teaches Newari, the traditional language of the Kathmandu Valley. It is meant to be taught in all Government schools from years 1-8, but not all seem to do so, and it seemed to be a little controversial, as most of the Kathmandu population does not speak Newari.

We have funded the following in past years:

- refurbishment of the nursery classrooms
- 12 computers, desks, and chairs
- contribution to the establishment of a Foundation of New Engineering Course
- 8 computers desks & chairs
- pandemic food relief 2021
- school uniforms for all new 6th form entrants in 2021
- 25 CCTV cameras (January 2022, from 2021 grant donation)

KIKN funded an ID card printer for pupil IDs in early 2023. Following a grant from FFK in December 2022, KIKN were able to fund an inverter for power backup during electricity outages.

Most funding for refurbishments, computers and furniture has been provided by grants from FFK.

In 2020, KIKN started to fund a nursery class teacher/feeding assistant, in view of the young age of many of the nursery class children, and this funding was increased in 2022.

In September 2019, KIKN commenced funding tiffin for midday meals for 50 children, and this was increased to include 100 children in 2020. During the 2023 visit, Trustees saw the tiffin being

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prepared, and observed that it was nutritious with soya beans and spicy cauliflower, followed by rice pudding.

Nepal Adarsha Secondary School

Nepal Adarsha Secondary School is a small inner-city school, with 400 pupils, up from 300 in 2019. The school is located not far from Durbar Square, whose historic temples were badly damaged in the 2015 earthquake, but now largely rebuilt.

In 2019, the school was housed in two blocks. One block is a recently constructed, government-funded building, as the original was destroyed in the 2015 earthquake. The other block is an older building on the opposite side of the street. In 2022, when building works were still ongoing, and the older building undergoing an earthquake-proofing retrofit. When Trustees visited in 2023, the building works had been completed. The Trustees met with the school Principal and Vice-Principal who took them on a tour of the buildings, and were told that it was difficult operating from buildings across a busy street, and having to take equipment such as a screen and projector from one building to another.

The school has some 450 pupils. They run a civil engineering course for years 9-10 (equivalent to UK GCSE years). In Nepal there are exams every school year, with those at the end of year 10 determining entry to the years 11-12 (equivalent to UK sixth form). At the end of year 12, it is important to get good examinations results for entry to university or higher education.

Trustees were shown the school's project proposals for a maths lab and music class. From 2017, the Nepal Department of Education has encouraged the teaching of music subjects in schools under the technical and vocational education stream.

The school reported that they also provide karate, dancing, gymnastic and meditation classes in the school hall for years 6-10, with regards to the mental health welfare of their pupils.

KIKN has provided the following at the school in previous years:

- 12 computers, desks, and chairs
- photocopier
- Gas stove, eating bowls and spoons for the breakfast club
- Pandemic food relief
- Kitchen utensils for the provision of tiffin, and a kitchen cupboard in 2022.
- Kindergarten tables and chairs in 2022.

In early 2023, KIKN funded the setup costs for a new nursery class, including furniture, carpeting and decoration. Later in 2023, KIKN was also able to fund the purchase of 10 classroom cupboards, from the grant received from FFK.

FFK grants have supported the purchase of many of the items at Nepal Adarsha School.

In September 2019, KIKN started to fund tiffin for midday meals for 50 pupils. From January 2020 this was increased to include 100 pupils. The school now has an improved kitchen for preparing tiffin.

Shree Guhyeshwori Bal Shikshya High School

KIKN began supporting Guhyeshwori Bal Shikshya High School in early 2023. It is a government school in a slum area of Kathmandu city, about 4km from Save Lives Foundation. It is a relatively small school with 215 pupils, with slightly more girls than boys. Most of the children come from slums around the school. The school operates from nursery to year 10 (14-16 years old), with 23 teachers who are well-educated and Montessori trained, and the school has good educational results.

When the Trustees visited in 2023, it was reported that generally only around 130 pupils attend at any one time. It is a post-earthquake (2015) building, but only the façade appeared modern. The school Principal does not speak much English and Trustees were shown round the school by the English teacher.

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In February 2023, Trustees agreed to commence funding tiffin for midday meals for 50 children. The school thanked Trustees for providing the daily tiffin and requested funding for more midday meals, and for setting up a music class.

Shree Janavikash Secondary School

In early 2023, KIKN also started to support Shree Janavikash Secondary School. It is a government school also located in a very poor area, approximately 3km from Save Lives Foundation. Shree Janavikash school is on the banks of the Bagmati river, in an area where the establishment of a cement factory has led to an increase in the local population, and thus the opening of the school.

The school has 450, roughly split evenly between girls and boys. There are classes up to year twelve (6th form). After visiting the classrooms, the Trustees met with the school Principal and Finance Officer. They were given details of the school's academic results, and their wishes to develop the school.

From early 2023, KIKN has funded tiffin for midday meals for 50 pupils. Trustees were given a sample of the tiffin prepared for the midday meal, which they found to be a tasty mix of a variety of vegetables, rice, and potatoes, with an egg being provided once a week.

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BENEFITS TO THE WIDER COMMUNITY IN KATHMANDU

Almost all the goods and services we fund in Nepal are locally sourced in Kathmandu. The children's school uniforms and other clothing are tailored or purchased in the neighbourhood. Most tables, desks, cushions, or any other furniture we purchase, are made by local carpenters and craftspeople. Computers and other technical equipment are purchased locally in Kathmandu.

In addition, the preparation of tiffin for midday meals at the seven schools we support provide employment for the cooks, and the raw food ingredients are sourced locally.

The computer teachers at Shree Neel Barahi Secondary School, the nursery teacher at Ishwor School and the nursery teacher/feeding assistant at Shree Buddha School have secure employment due to our funding. The karate teacher at Neel Barahi School has a regular source of income.

We are pleased to report that the funds we raise in the UK not only enriches the lives of impoverished children and young people in Kathmandu, but also benefits the wider economy through the provision of employment for local people, and by supporting local businesses.

For sponsored children and young people whom we support, their educational opportunities assist them to go onto higher education or obtain employment, so that they are better able to support their own and their extended families, in the future.

We have asked those young people whom we support and are already in further education, that when they eventually have employment (and a suitable income) to consider supporting a young person still at school, so that the circle of educational opportunity continues. Our first graduate, Asmita, who is also a local councillor, has previously supported a young girl who attended Neel Barahi School. Sangita, a graduate who now works in a bank, is currently sponsoring another young person at Neel Barahi School.

CURRENT POLITICAL, SOCIO-ECONOMIC AND HEALTH SITUATION IN NEPAL

Nepal is a land-locked country, with a population of 30.72 million in 2023. The population of Kathmandu, the capital city is around 1.6 million, and increasing.

The 2011 census indicated that 81.3% of the Nepalese population is Hindu, 9% are Buddhist, 4.4% are Muslim, 3% are Kiratist (indigenous ethnic religion), 1.4% are Christian, 0.1% are Sikhs, 0.1% are Jains, and 0.7% follow other or no religion.

The Multidimensional Poverty Index (MPI) captures the percentage of households in a country deprived along three dimensions of well-being – monetary poverty, education, and basic infrastructure services. In 2022, an MPI report indicated that between 2014 and 2019, 3.1 million people in Nepal were lifted out of poverty. However, 4.9 million people (17.4% of the population) remain multi-dimensionally poor, although an improvement from 39% in 2011. The improvements in sanitation have largely contributed to the improved MPI, according to a 2022 article in The Kathmandu Post newspaper. There is evidence that positive benefits to child health and well-being have resulted from access to improved sanitation facilities and drinking water, with fewer incidences of diarrhoea leading to child mortality. Similarly, clean water and better sanitation, has driven an improvement in children's nutrition.

Nevertheless, Nepal is one of the world's least developed countries, where children are subject to a lack of resources that lead to suboptimal levels of health, and poorer health outcomes compared to youth in developed countries. Children may suffer lifelong adverse effects due to poor access to resources during initial growth and development. Other than physical illnesses, young people can suffer from poor mental health. The threats of natural disasters, food insecurity, child marriages, and conscription as child soldiers all contribute to adolescent mental health problems, with little access to mental health services.

In 2014, the Nepalese Government signed a charter to end all child marriages, and whilst there have been fewer such marriages, they have not been eradicated.

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Nepal's unemployment rate is around 5% which is relatively low for the region, but 50% of employees earn less than the equivalent of £6,000 per annum, and 25% less than £3,300 per annum. Many Nepalese work abroad, often in less-than-ideal conditions, with the hope of better supporting their families back home. It is estimated that 3.5 million Nepalese are working abroad, primarily in India, Malaysia, South Korea, and the Middle East. A large proportion are unskilled labourers. Nepali citizens must obtain work permits from the Nepalese Government to work abroad. A recent article in The Guardian UK newspaper reported that Nepali citizens have been banned from traveling to Russia or Ukraine to fight in the war there, because many have gone missing. Nevertheless, trafficking of young Nepali men is increasing, and in December 2023 twelve people smugglers were arrested in Nepal for trafficking 150-200 men to Russia, and coercing them to enlist in the Russian military.

A report by the International Labour Organisation from December 2022 estimated that nearly 1.1 million children are engaged in child labour. This is 15% of the population of 5 to 17 year-olds. The coronavirus pandemic increased the prevalence of child labour. However, the increase in school midday meals programmes has had a meaningful impact on school enrolment and attendance, leading to reductions in the number of children working.

In November 2022, a general election voted in the Maoist opposition party leader, Pushpa Kamal Dahal, as Prime Minister. The new Parliament did not sit until March 2023. The 2015 Constitution was meant to bring political stability to Nepal, as no government had served its full 5-year term since democracy was established in 1990. However, since 2015 there have now been six changes of government.

Nepal has been politically unstable for many years, with little investment in the country's infrastructure. However, following the adoption of the Constitution of Nepal in September 2015, the coalition government was looking to improve facilities.

Water pipes are being laid in the Kathmandu Valley to enable everyone to have access to clean and free piped water, but in 2019, only 51% of the population had piped water. Most people in the lower socio-economic groups must rely on the collection from and the use of water at local wells in their vicinity for all their water supplies. Only people who can afford to pay are able to buy fresh water that is transported by tankers.

The regular load-shedding in Kathmandu (no access to electricity supplies for certain periods each day) has largely ceased, as more sustainable power supplies have been established. Nevertheless, there remain frequent times when the electricity supply is not stable (hence the continued need for solar panels and mini-generators in schools). Nepal has now entered a state of surplus electricity production. Some 95.5% of the population is reported to be connected to an electricity supply, with the aim to connect 100% of households by 2024.

However, an Eco-Business Report in August 2023 stated that although India is investing in hydroelectric dams in Nepal, most of the electricity generated is not benefitting Nepal, but is sold to India. This is mainly due to the electricity grid infrastructure in Nepal still not being well developed. Also, rain deluges in the mountain areas in June 2023 have damaged some of the hydroelectric power dams. Hydroelectric damming is also causing ecological problems with lower areas in Nepal lacking in water.

The Nepal Electricity Authority (NEA) has stepped up efforts to lay underground electricity lines, rather than the masses of huge electricity cables running overhead along Kathmandu streets, although visually there does not appear to be much evidence that this is happening. The NEA is reportedly focussed on improving the electricity infrastructure, due to the problems of the frequent electricity tripping.

Nepal is a country globally ranked fourth in terms of vulnerability to climate change. In 2018, floods across the foothills of the Himalayas caused landslides, leaving tens of thousands of houses and vast areas of farmland and roads destroyed. Scientists have found that rising temperatures could spread malaria and dengue to the Himalayas, where mosquitoes have started to appear.

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A report in the Nepali Times from 30 August 2022, states that the Kathmandu Valley had seen outbreaks of Dengue fever, with over 1,000 reported cases. Dengue mosquitoes bite during the day, so whilst people might take precautions against malaria mosquitoes at night, they do not take precautions against dengue mosquitoes during the day. Antibiotics are not effective against dengue fever, and some people become more ill by taking inappropriate prescription medicines without consultation, or from being prescribed the wrong medicines. The report warned that people should be most aware of dengue mosquitoes in schools, offices, areas where houses are under construction, or where there is stagnant water.

In August 2023, The Oxford University Press Travel Journal of Medicine reported that Dengue surveillance is highly prioritised by the Epidemiology and Disease Control Division (EDCD) of the Nepal Government, supported by the World Health Organisation.

FUNDRAISING

We are fortunate that the children we sponsor are funded by individual sponsors, who donate a regular monthly or annual sum of money to the charity. We also have many other regular donors, who donate monthly or annually, but do not sponsor a named child. The sponsors and other regular donors are the backbone of our fundraising efforts.

Some sponsors are signed up to Give as You Live (GAYL), which provides the Charity with a small additional income from online shopping purchases made by users via the GAYL site. This is also the platform that we use for donations to sponsored events.

We are particularly thankful for the grant funding and support that we have received from Futures for Kids (since 2011) and from the John Horseman Trust (since 2015).

Much of Futures for Kids (FFK) grants has enabled us to buy equipment for the schools that we support. Their funding also enabled the introduction of some of KIKN's first breakfast clubs (now renamed midday meals). We were so pleased to receive a grant of £10,000 just before Christmas 2023. This money will greatly assist in funding some of the projects that Kathmandu Schools requested during the 2023 Trustees' visit.

The John Horseman Trust's annual grant funding is utilised in the provision of midday meals in KIKN schools. In 2023 we were delighted to learn that the John Horseman Trust had increased their grant from £5,000 to £10,000, which will greatly assist with the continued provision of tiffin for midday meals.

Some sponsors give substantial annual amounts of money to the charity. We also receive regular smaller donations, and some sizable one-off donations, from friends and supporters of KIKN.

We receive Gift Aid Relief from HMRC on most personal donations to the charity, which can amount to 10% of our income.

Since 2021, we have used a funding platform called Wonderful Payments Ltd for donations via our website, as there are no charges for using this service. We have a donate button on our website which provides a direct link to the Wonderful Payment system to enable one-off donations. Wonderful is currently working to provide a regular donation option.

The legacy of £50,000 left by our late Chief Officer, Lai See Chew, to benefit higher education costs has been invested in a fixed one-year bond with Redwood Bank, due to mature in 2024.

In July 2023, we switched the KIKN bank account from HSBC to the Co-operative Bank, so that we no longer pay bank charges for several services, and much lower costs for transferring funds to Kathmandu. This is a potential saving of £400 to £500 per annum.

Through the sterling efforts of Stephen Smith, Chief Officer, all our sponsors and donors who made regular payments to KIKN transferred their payments to the Co-operative Bank. Due to personal circumstances, a few donors have reduced their monthly payments, but some have increased their regular donations, following contact regarding the new bank account.

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During 2023, we held the following fundraising events:

- *Brighton Half Marathon – 26 February 2023.* Trustee Kate Pottinger completed the Brighton Half Marathon and raised a total of £1,541 (including gift aid).
- *Coffee Morning at Lawrence House – 15 November 2023.* The cake and savouries sale at Lewisham Council offices raised over £1,000.
- *Online Text Raffle – December 2023.* Following successful online Christmas raffles in 2021 and 2022, Stephen Smith organised a Christmas online text raffle in December 2023, which raised over £600.

Other funds raised during 2023:

- We were very pleased to receive the increased grant of £10,000 from The John Horseman Trust in July 2023.
- We were grateful to receive a grant of £10,000 from FFK in December 2023.

We especially thank the following individuals and organisations who have contributed significantly to our fundraising:

- Futures for Kids Charity (FFK)
- The John Horseman Trust
- Lyn & Sarah Noyes
- Kate Pottinger
- David Milner

PUBLICITY

Website, e-Newsletter, and other Technology

Chief Officer, Stephen Smith regularly updates the KIKN website (www.kidsinkathmandu.com) which is very user-friendly, publicises our projects in Nepal, and provides a background to the charity and our Trustees. We pay an annual fee to ensure adequate back-up and security for the website, which is hosted by GoDaddy.

The website has a link to our charity fundraising platform's web-page, and we find that we receive a regular stream of small and larger donations via that route.

During the past year, KIKN has continued to make regular postings on our Facebook page to inform all our followers about how we are spending their sponsorship monies and donations in Kathmandu. We have found this a powerful medium, especially the ability to quickly upload photographs from Nepal with the narrative. This has again been particularly helpful in December 2023 during the Trustees' visit to Kathmandu, and for the online raffle.

We send out quarterly e-newsletters, which greatly enhances our ability to reach a wide audience and to keep our regular supporters aware of the progress of KIKN projects and of fundraising events.

We send out hard copies of our Annual Report to our major donors and sponsors and email it to other supporters, together with posting it on our website.

The use of our payment card reader at events greatly enhances KIKN's fundraising ability where participants may not have enough cash, but have credit/debit cards available. So much so, that we have recently invested in another card reader.

KIDS IN KATHMANDU NEPAL LTD
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

RISK MANAGEMENT & KIKN POLICIES

Trustees regularly review and update our Risk Management Plan and our policies.

In addition, Ms Marjorie Jackson, Trustee, reviews Charity Commission updates, and reports back to Trustees on any matters that are relevant to KIKN, to ensure that Trustees are aware of and act upon such matters, as appropriate.

Risk Management

The KIKN Risk Management Plan was reviewed and updates approved by Trustees in November 2022.

Our Public Liability and Professional Indemnity Insurance policy was renewed with Hiscox for another year until 31 August 2024, with no increase in premium.

Our Policies

We have the following policies, all of which are posted on our website:

Safeguarding Children Policy (October 2019). This policy supersedes the previous Child Protection Policy. The policy incorporates the latest guidance on child protection for a small charity, where the children reside in a foreign country. Any Trustee or sponsor visiting Nepal on KIKN business will be required to have an enhanced disclosure check performed by the Disclosure and Barring Service (DBS).

Privacy Information Policy – in compliance with the General Data Protection legislation (Approved April 2018, Revised June 2018).

Banking Information and Scheme of Delegation (Revised October 2019).

Reserves Policy (Revised June 2019).

Investment Policy (Revised October 2019).

Conflicts of Interest Policy (Revised Jan 2019)

Supporter Promise - in compliance with the code of Fundraising Promise (Approved October 2019)

Trustees will review all Policies in early 2024.

KIDS IN KATHMANDU NEPAL LTD
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

OBJECTIVES AND PLANNED ACTIVITIES

We aim to undertake the following activities in 2024 to meet our charitable objectives:

1. *Trustees* – to identify any potential new Trustees willing to contribute to the work of the charity.
2. *Sponsors and Donors* – to maintain or increase the current number of regular sponsors and donors to enable sponsored children and young people to remain in education until at least school leaving age, and to fund ongoing and new projects, as required.
3. *Donation Agreement* – Trustees to review the workings of the Donation Agreement with Save Lives Foundation, to ensure the smooth transfer of KIKN monies to Nepal to fund ongoing and future projects in Kathmandu.
4. *New Capital & One-Off Project Proposals* – Trustees to consider new projects proposals received from Kathmandu Schools in December 2023, to be funded by a grant received from Futures for Kids (FFK) in December 2023.
5. *On-going Support to Current Projects* – to continue to raise sufficient funds to support on-going projects (e.g. midday meals for children at the seven schools, plus part-funding salaries of the school posts we support).
6. *New Projects* – to review ongoing projects and to prioritise any projects newly identified in 2024 with regards to available funding.
7. *Higher Education* – to fund university and higher education courses for our sponsored children, as required and if affordable.
8. *Higher Education Reserve Fund* – to continue holding some funds in reserve to assist sponsored young people with course funding.
9. *Exchange Rate* – to maintain our projects within the restraints on funds due to the fluctuations in exchange rates between GB pound and Nepalese rupee.
10. *Local Resources* – where possible, to continue sourcing goods that we purchase in Kathmandu from local suppliers and crafts people to contribute to the local economy.
11. *Futures for Kids & the John Horseman Trust* – to keep both organisations fully informed about the projects we fund from their grants.
12. *Fundraising activities* – to organise fundraising activities to raise additional funds and to engage friends, supporters, and local communities in the work of the charity.
13. *Publicity and Technology* – to regularly update our website and Facebook page, and to send out regular e-newsletters, to ensure that ongoing supporters and others are aware of fundraising events, receive updates on our work and projects in Nepal, and know how to make donations to the charity,
14. *Policies* – Trustees to review (and update, as required) KIKN's policies and Risk Management plan. This is particularly relevant to any new guidelines issued by the Charity Commission.

The seven Trustees volunteer their time, personal skills, and resources to ensure that the charity continues to thrive and achieves its objectives. We aim to maintain our income streams from sponsors, other donors, and fundraising events so that we can continue to meet our commitment to support the children and young people whom we sponsor. In addition, we strive to benefit the Save Lives Foundation, Shree Neel Barahi School, Lubhoo School, Ishwor School, Shree Buddha School, Shree Guhyeshwori School, Shree Janavikash School, and Nepal Adarsha School.

Stephen Smith, Chief Officer, is hoping to return to Kathmandu during 2024.

KIDS IN KATHMANDU NEPAL LTD
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

FINANCIAL REVIEW

Our total expenditure for the period was £79,321 and with an income of £69,178 we had net outgoing resources of £10,143. Together with funds carried forward from the previous year, there is a sum of £79,131 available at year end on 31 December 2023.

The main reason for having such a large surplus at the year-end is due to the legacy of £50,000 received in 2022. This amount was left to the charity to ensure funds were available to provide for the future educational costs of all the remaining children under our current remit. It is currently invested in a 1-year fixed bond at Redwood Bank for our future needs. We also received a grant of £10,000 from Future For Kids (FFK) charity very late in December which will be spent on project proposals put forward by our seven schools from our visit in December.

The surplus also includes a sum of £7,220 Gift Aid reclaimed for 2023, but not yet received. This amount is down from the previous two years as the amount of annual sponsorship payments received in year was slightly lower than in previous years. There was also a scheduled quarterly payment of £9,823 to Nepal due to be transferred in January 2024.

A further £1,450 is held in our Bank of Kathmandu account. Trustees have agreed that the Nepal account should hold a reserve of no more than £2,000, but this can be difficult to control as we do not always receive timely requests for payments for on-going school projects (e.g. breakfast clubs) that we support in Kathmandu. Before quarterly payments are made from our UK account, Trustees first assess what funds are available to utilise in the Nepal account.

The Balance Sheet shows current assets as £79,131, when the Gift Aid reclaim of £7,220 due from HMRC is taken into account.

Funding for all activities is raised by donations, from friends of the charity, from fundraising events or from grants. Sponsors of individual children make payments of regular donations to support a named child.

Policy on Reserves

Trustees have agreed that the reserve should remain at £5,000 in the UK account and, from 2019, £2,000 in the Nepal account.

The rationale for the UK reserves is that if we lose any sponsors or regular donors, we have sufficient funds in reserve in the UK account to cover a shortfall. In Nepal the reserve allows for the regular fluctuation of the Nepalese rupee against the GP pound.

Funds Materially in Deficit

We have no funds in deficit.

Funds held as Custodian Trustee

We hold no funds as Custodian Trustee.

Trustees' Responsibilities in Relation to the Financial Statements

The Trustees (Directors) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year, which gives a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for the year. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;

KIDS IN KATHMANDU NEPAL LTD
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the accounts on the going concern basis, unless it is inappropriate to presume that the charitable company will continue in operation; and to
- appoint an Independent Examiner to examine the accounts and to provide an Independent Examiner's Report.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

As a smaller company, under the terms of the Companies Act 2006, the Trustees have not required the accounts to be audited, but we are required by the Charity Commission to have the accounts independently examined.

This report was approved by the Trustees on the 24th April 2024 and signed on their behalf by:



Stephen Smith

Chief Officer

KIDS IN KATHMANDU NEPAL LTD
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

Statement of Financial Activities

	Notes		
		2023	2022
Incoming Resources		Unrestricted Funds	Unrestricted Funds
Donations and grants	2	64,785	61,960
Fundraising Income	3	4,093	3,477
Other income	4	300	50,000
Total incoming resources		69,178	115,437
Resources Expended			
Charitable activities: supporting sponsored children, an orphanage and four schools in Kathmandu	5	73,581	57,250
Ex gratia payment		0	0
Purchase of Nepali/Craft Goods		0	0
Fees	6	1,285	1,274
Governance Costs	7	347	350
Administration Costs	8	4,108	5,163
Fundraising Costs	9	0	1,538
Total Resources Expended		79,321	65,575
Net (Outgoing)/Incoming Resources		(10,143)	49,862
Other Gains and Losses		0	0
Cash at bank & in hand at start of year		89,274	48,073
TOTAL FUNDS CARRIED FORWARD		79,131	97,935

The notes found on pages 25-27 form part of this Statement of Financial Activities and the Balance Sheet on page 24.

The Independent Examiner's Report can be found on page 28.

KIDS IN KATHMANDU NEPAL LTD
BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2023
Balance Sheet

		£	£
		2023	2022
Fixed Assets			
Tangible Assets		0	0
Investments		0	0
Total Fixed Assets		0	0
Current Assets			
Stock and work in progress		0	0
Debtors	10	7,220	7,407
Prepayments	11	1,500	0
Cash at bank and in hand at year end	12	70,291	86,905
Interest	13	120	959
Total Current Assets		79,131	95,271
Creditors: amounts due within a year		0	0
Liabilities and charges		0	0
Net Assets		78,718	95,271
Funds of the Charitable Company			
Unrestricted funds	14	72,131	88,271
Designated Reserve Fund - unrestricted		7,000	7,000
TOTAL AVAILABLE FUNDS		79,131	95,271

Audit Exemption Statement

For the year ending 31 December 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to smaller companies.

Directors' responsibilities:

- The Trustees have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006
- The Directors acknowledge their responsibility for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts,
- These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS 102 SORP.



Stephen Smith, Director

KIDS IN KATHMANDU NEPAL LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1. Accounting Policies

1.1 Basis of preparation

These accounts have been prepared on the basis of historic cost convention in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, to be used for accounts commencing on or after 01 January 2016.
- and with the Charities Act 2011.

1.2 Changes to previous accounts

None

1.4 Incoming resources

All incoming resources are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources
- the Trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Donations and Grants are only included in the SOFA when the charity has unconditional entitlement to the resources.

Gift Aid Tax reclaims are included to the value expected to be reclaimed from HMRC with regards to eligible donations received since registration with the Charity Commission on 27 May 2011.

The charity has no investments.

1.5 Expenditure and liabilities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities for its beneficiaries.

Fundraising costs are those costs incurred in setting-up events to attract income.

The charity has no fixed assets.

There are no liabilities or charges due.

2. Donations and Grants

Donations and grants are from the following sources:

	£
Sponsor & Other Donations	30,158
Grants from Futures for Kids	10,000
Grants from John Horseman Trust	10,000
Gift Aid Reclaim 2022	7,407
Gift Aid Reclaim 2023 (Estimated)	7,220
Total	64,785

3. Fundraising Income

Fundraising income includes income from and donations towards all events held during the accounting period. This included the text raffle proceeds, quiz night receipts, coffee morning proceeds, GAYL amounts received and Brighton Half Marathon Sponsorship Appeal.

4. Other Income

Bank compensation of £300 was received from the Co-operative Bank plc including £250 as a result of an upheld complaint to the Banking Financial Ombudsman.

KIDS IN KATHMANDU NEPAL LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

5. Resources Expended on Charitable Activities

Expenditure is broken down for our sponsored children and projects at seven schools

	£
School Fees for sponsored children (some started higher education mid-year)	3,900
University/Higher Education Fees for sponsored young people	13,458
Midday Meals for 150 nursery children at Shree Neel Barahi School	5,744
Midday Meals for 150 nursery children at Lubhoo School	5,744
Midday Meals for 100 children at Shree Buddha School	3,830
Midday Meals for 100 children at Nepal Adarsha School	3,830
Midday Meals for 85 children at Ishwor School	3,064
Midday Meals for 50 children at Shree Janavikash School	1,938
Midday Meals for 50 children at Shree Guhyeshwori Bal Shikshya School	1,939
Salary 0.5 Computer/Science Teacher at Neel Barahi School	1,200
Karate Teacher Salary at Neel Barahi School	680
Nursery/Feeding Assistant Salary Contribution at Shree Buddha School	465
Contribution to electricity bill and water at Ishwor School	160
Contribution to rent and utilities at Save Lives Foundation	7,500
Nursery/Feeding Assistant Salary Contribution at Ishwor School	465
Food and Clothing Costs for our sponsored children for the Dashain Festival	1,205
Roof covering for outdoor area at Neel Barahi School	4,012
Educational child development materials at Neel Barahi School	611
42 sets of School Desks and Benches at Lubhoo School	5,666
Power Inverter at Shree Buddha School	1,000
ID card printing machine at Shree Buddha School	1,000
10 cupboards for classrooms at Adarsha School	700
Nursery class set up (furniture, carpeting, materials, decoration)	1,200
Kitchen rack and utensils for Adarsha School	137
5,000 exercise books and 200 packets of pencils at Ishwor School	1,633
School uniform sets for 130 pupils at Ishwor School	2,500
Total	73,581

6. Fees

Fees are for website hosting and security, bank charges for transferring monies to Nepal and Bank charges in Nepal. Fees also include Public Liability Insurance and an annual Zoom subscription for online Trustee meetings.

7. Governance Costs

Governance costs include the cost of printing the Annual Report.

KIDS IN KATHMANDU NEPAL LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

8. Administration Costs

These costs include postage, printing and stationery. There is also an amount of £3,555 for air fares to Nepal. These were initially paid from the KIKN account but were fully reimbursed as donations by the two Trustees.

9. Fundraising Costs

There were no fundraising costs incurred in the year.

10. Debtors

The sum of £7,220 is the amount the charity expects to receive from HMRC from the Gift Aid reclaim for 2023.

11. Prepayments

The sum of £1,500 relates to the prepayment of January quarter 2024 rent and utilities at Save Lives Foundation paid in cash during Nepal visit in December 2023.

12. Cash at Bank and In Hand

On 31 December 2023, there was a sum of £18,821 cash in our Co-operative bank accounts, and we have a £20 cash float. £50,000 is held on a 1-year fixed rate bond at Redwood bank account. There was also a sum of £1,450 in the Bank of Kathmandu account. The £7,000 reserve is included in these sums.

13. Interest

Interest paid on the Redwood bank account was £120.

14. Unrestricted Funds

There are no restrictions on any of the expenditure of the donations and grants received, provided such expenditure complies with the Objects of the charity. The Reserve Fund of £7,000 is identified separately as an unrestricted Designated Fund.

15. Company Status and Corporation Tax

The company is limited by guarantee and does not have a share capital. The liability of the members, in the event of winding up, is limited to £10 each.

16. Corporation Tax

The Charitable Company submits a Corporation Tax return to HMRC, as and when requested. To date, as a registered charity, we have been exempted from any charges.

KIDS IN KATHMANDU NEPAL LTD
INDEPENDENT EXAMINER REPORT FOR THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

Independent examiner's report to the trustees of Kids in Kathmandu Nepal Ltd

I report on the accounts of the Kids in Kathmandu Nepal Ltd (Charity no 1142150), which are set out on pages 21-27, for the period ended 31 December 2023.

Respective responsibilities of trustees and examiner

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

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

Basis of independent examiner's statement

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 the 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 material matters have come to my attention which gives me reasonable cause to believe that, in any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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; or the
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

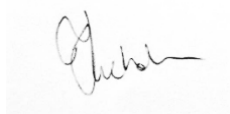
I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Name: Tracy Richardson

Relevant professional qualification or body: ACMA (Associate Member of Chartered Institute of Management Accountants)

Address: 85 Norman Road, Leytonstone, E11 4PY

Signature:



Date: 25th February 2024

The Life Story of Panjum Tamang, a Sponsored Young Woman Living at Save Lives Foundation and Taking a Maths Degree

My name is Panjum Tamang and I was born on 31st August, 2002. I was born in a small village in the Himalayan region of Rasuwa. I have two sisters and a brother of my own. My family's economic status was poor and maybe because of that reason they had to abandon me, my sister, and my brother. I can hardly remember anything from when I was living in an orphanage named as "Angel's Children Home". There were a lot of children and as far as I can remember none of them had a good pair of shoes. All of us were in worn and ragged clothes. We could hardly get something good to eat. Besides clothes and food, we had no one to love and take care of us. However, things had to change and so it did. In 2008, along with three other children I was taken to another orphanage. Little did we know that we would get a new family of our own. We were oblivious about the changes that was going to happen in our lives.



Finally, after going through lot of hardship, I was now able to live a life every child would yearn to. It was the turning point of my life that changed me. I had good clothes to put on, delicious food to eat and moreover someone to love me. *(Panjum is referring to Save Lives Foundation, run by Uma Mathema)*

During that time, we were 4 in total. Just after the day we were brought here someone joined us. He was bigger than the four of us but as time passed by we got along very well. Later after 2 years other two joined us. We were 7 at that time and finally, last but not the least, another young member was introduced in our family. I remember how I used to get along with my brothers and sisters. We were 8 in total, two brothers and six sisters. We used to play together, eat together, and fight sometimes. I remember how our mummy used to teach us letters and alphabets before our schooling. She taught us to behave ourself in front of people. Time passed by we had lot of fun during our childhood days. Volunteers

from other countries used to accompany us. Now when I look back at time, I want to relive those good moments again. Honestly, they were the best days of my life.

Later at the age of 6 I got admission to a boarding school *(private day school in Nepal, where lessons are taught in English)*. During my time at Lower Kindergarten my teachers were actually very proud of me because of my class performance and I got promoted to the next class. As a student I was good in my studies. All my brothers and sisters were good in their studies and we were loved by our teachers.

To be very precise about my behaviour I was a very naughty girl. I used to get angry over small things, fight with my brothers and sisters for no specific reason and sometimes scold and hit them. I remember an incident when I scolded my home tutor saying some bad words to her which hurt her sentiments and she even decided to leave her job. Well, this shows how mean and impolite I was towards people back then. Despite my naughty behaviour I was a good student. I had good grades during my school days but something had to change and that was my behaviour, but my way of treating people didn't change. I still remember how I used to quarrel over small things. I was just an immature kid back then. As I grew up I changed myself in all perspectives. I used to work even more hard to get good grades. I stopped quarrelling without any reason and used to be polite in the best way possible. Finally, I passed my 10th board with A+ grade *(this enables pupils to move into 6th form)* Someone said it right the more you explore yourself the more you will get to know your potential.

After completing my school level, I had to think about my high school. During my break after my 10th board, I went to volunteer in a government school. Honestly, I got to know my true potential. It was a hard task to deal with those children. That was the time I realized how hard it must have been to my teachers and my family when I acted the same way towards them. After working there for nearly 2 months I had to bid them goodbye. So, I joined my formal +2 level in science faculty (6th form). I couldn't communicate with others because I can't really get along with people. But after weeks and months I finally had 4 friends who were nice to me and treated me well. They helped me throughout

the year. My professors were good. I even envy some of them and want to be like them. The +2 was even harder than I imagined it to be. Science is a difficult course. You need to do lot of hard work and stay focused. In addition, one should be attentive and have great enthusiasm in learning and discovering things. I doubted myself because I was not confident enough, but I never stopped working hard. Days passed and in my very first terminal exam I stood 1st in my class. My hard work shined and from that day onwards I started working hard. I started spending more time with my books studying and revising my notes. Everything was going great until the widespread of COVID 19. The government announced lockdown and life was never the same. But as we know, things shall to, pass. When things are bad, it won't always be that way. I passed my board examination during COVID.

When I passed my +2 level, I got so anxious and started worrying about my future. I didn't know what to do for my graduation (*university course*). After lot of research and suggestions from a lot of people I decided to do chartered accountancy. The classes started running just a few days after my board results so I had no time to think. I just jumped into the conclusion of studying CA. I honestly believed in myself and my hard work. However, even after a lot of my effort I had so much difficulty in studying and understanding the basic level of accountancy.

Luckily, I managed to pass my first level of CA. When the second level of CA started, I had no time for anything. I used to wake up at 4 in the morning revise my notes get ready and then head straight to my institute. The classes were till 4 in the noon and by the time I reached home it used to be 5. Then I used to study till 12 or 1 so, I had no time for myself. Also, I felt so inferior that I kind of doubted myself. I doubted if I was working hard enough or if I would be fit for studying CA.

I couldn't understand a single thing during classes. It just doesn't feel good when you look at yourself trying so hard to achieve something yet it keeps on getting out of hand all the time. I've always been good at my studies and looking at myself struggling to study I was disappointed in myself. I then decided to drop out CA. All my family were supportive and thanks to them I still believe in myself. I took a gap year and recently I joined a BSc course in mathematics in Trichandra Multiple Campus. I'm also currently working at a school with a minimum salary. Even during my gap year, I volunteered in a school where I used to tutor kids. It was then when I knew how much I love being with the kids. So, yeah, I'm actually going to work hard a lot this time as to not disappoint myself and people who trust me.

Looking back in time all I see is how everything have changed - things, people, myself not exactly in the way we wanted to but in the way it had to. My life is beautiful, and no matter what my past was, it is still a part of my life. Yesterday, I was a bit of immature and tomorrow I might be a tiny bit wiser but that would be me too. I've made many more mistakes and I have many more faults but these faults and mistakes are what I am. In this journey of life I would like to thank my mother (*Uma Mathema*) for being there with me and giving me endless love and support. Beside my mom, my brothers and sisters have also played a vital role in my life. They've always been with me during my hard times. I could never make it up to here without them. We do quarrel and I'm not going to lie, I even hate them sometimes but that doesn't transcend my love for them.

My story to date is not inspiring, but I'll try to be the best version of myself.

Panjum's life story was written very recently especially for this annual report.

Panjum has always received an annual letter from her KIKN sponsor and sent back a very nice letter, in return.

The Life Story of Smriti Tamang, a Sponsored Young Woman (Ex-Neel Barahi School) Taking a Social Work Course

Hi, I'm Smriti Tamang. I am currently living in Dallu, Kathmandu. I am 21 years old now. I was born in Dhulikhel (*the eastern rim of the Kathmandu Valley, south of the Himalayas*) in 2003-2-3 (03 February 2003).

I completed my Secondary Education Examination and Higher Education Examination from Neel Barahi Secondary School. I am currently doing my bachelor in social work at Kathmandu School of Central State.



My hobbies are dancing, sketching, traveling, and playing football. I want to be a martial artist in future. I joined martial art when I was 11 years old and I started playing international games in martial arts. (*Smriti was able to attend karate classes funded by KIKN at Neel Barahi School. She is a black belt and has won international competitions, that have taken place in Nepal*).

I love to travel so I've been to many places in Nepal like Pokhara, Lumbini (*a Buddhist pilgrimage site, where Buddhism is said to have been founded*), and CG Temple (*Shashwat Dham, a religious site with a temple of lord Shiva*).

I love helping other peoples who are disabled. I believe in changing the society in different ways. I believe in promoting equality in society. It contributes to gender equality, enhances worker rights, fights against discrimination for the LGBTQ community. I believe in hard works. I help my mother in her business. I help my younger siblings in studies. And I hope I will be a good daughter to my parents.

Smriti's story was written recently for this annual report. The photograph shows Smriti when she received her black belt in 2021.

It is not known when Smriti's family moved to Kathmandu city, but Smriti was sponsored by KIKN at Neel Barahi School for many years prior to starting her social work course, and while she was living with her impoverished family – her father was thought to be a peanut seller.

Smriti was married in 2023, but fortunately continues with her studies.

At the 2023 Trustee's visit, Smriti said that her family had been unable to celebrate the big Dashain Festival in November, because an uncle had passed away.

Smriti's story mentions places that she has visited in Nepal. It is possible that attending national and international Martial Arts competitions has enabled her to travel.

She writes to her KIKN sponsor in response to the annual letter she receives from them.

Smriti is not related to Panjum – Tamang is a common surname in Nepal.

Neel Barahi School



Neel Barahi School's refurbished buildings, which are now reportedly earthquake-proofed.



Classrooms are overcrowded (below) and the school aspires to build additional classrooms on a third floor on the left side of the building shown above.



Neel Barahi School



Principal teacher and staff at Neel Barahi School with KIKN Trustees Stephen Smith and Kate Pottinger (2nd & 3rd from left), and Uma Mathema (far right).

A KIKN sponsored schoolgirl at Neel Barahi School with her sponsor's letter.

Children at all schools supported by KIKN are required to wear school uniform in the pre-school, primary and lower secondary years.

Despite the poor home conditions of many families, the children mostly attend school with clean uniforms.



Lubhoo School



Lubhoo School from the main entrance. The school has a large outside area, plus another building very nearby across the village street.

The school kitchen (below), where tiffin for midday meals is prepared.



Young children enjoying their midday tiffin (above), and an example of the food they receive (right). The John Horseman Trust funding assists with the provision of KIKN's midday meals at schools we support.



Lubhoo School



Five of the six schoolgirls sponsored at Lubhoo School with Trustees Kate Pottinger and Stephen Smith.

One of the pupils receiving a letter from her sponsor (below)

Trustees and Uma Mathema with the Principal teacher (wearing pink sari) and teaching colleagues.



Lubhoo School



Children in nursery class at Lubhoo School.

A young nursery class child giving a dancing demonstration for KIKN Trustees at Lubhoo School.



A senior computer class at Lubhoo School, where KIKN has purchased many computers with grants received from Futures for Kids (FFK).

Ishwor School

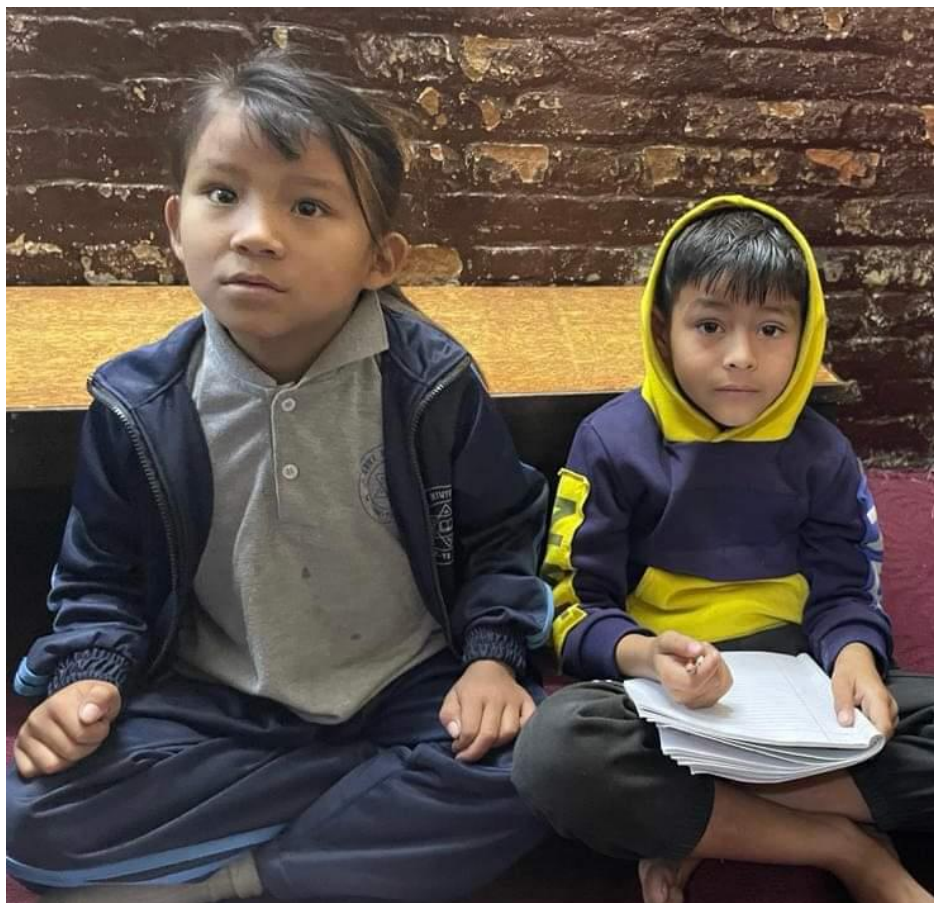
Door to small kitchen (from small courtyard) where tiffin is made for midday meals.



A typical classroom at Ishwor School (below). There is no glass in the windows. The school was closed the day KIKN Trustees visited, due to outside roadworks cutting off the water supply. The children went into school to meet the Trustees. They are wearing uniforms funded by KIKN.



Ishwor School



Ishwor provides schooling for some of the poorest children in Kathmandu.

Two young children in year 1 at Ishwor School (5–6-year-olds).



Buddha School



Young children at Buddha School with Trustee Kate Pottinger.

A child at Buddha Early Child Development Class (ECD). These children are aged 3-5 years old.

Nepal has introduced a National ECD programme for pre-school children, to follow-on from nursery classes, to ensure equal opportunity for overall development during early childhood.

From funding received from FFK, KIKN has provided equipment for some schools that we support to enable them to set up ECD classes.



Buddha School



An pupil ID printer (left) provided for Buddha School from funding received from FFK.

Midday meal tiffin at Buddha School (below.)

Funding provided by the John Horseman Trust, plus from Lyn & Sarah Noyes, helps KIKN with supporting the provision of midday meals at Buddha School.



Tiffin Monitor at Buddha School (left), responsible for washing tiffin bowls.

Trustees Stephen Smith and Kate Pottinger enjoy a class recently started for local women at Buddha School to help improve adult literacy.



Nepal Adarsha School



Newly completed school buildings at Nepal Adarsha School (left). The school operates from two buildings separated by a relatively busy road.



Children in Nepal Adarsha ECD class (above).



Older children's class at Nepal Adarsha School (left).

Guhyeshwori School



A classroom at Guhyeshwori School that KIKN started to support in 2023.

KIKN is funding tiffin for midday meals for 50 young children at the school.



The Principal teacher (right) at Guhyeshwori School, with an English teacher.

Janavikash School

KIKN started funding tiffin for midday meals for 50 young pupils at Janavikash School in 2023



A classroom at Janavikash School.

Janavikash School



School
playground at
Janavikash
School.

Principal teacher (wearing pink sari)
with Janavikash School finance
officer.



Accounts



KIDS IN KATHMANDU NEPAL

"a better life through education"

Annual Report and Accounts 2022



Kids in Kathmandu Nepal supports orphaned and underprivileged children and young people in Kathmandu by providing facilities and activities that assist in advancing their education to improve their life chances

KIDS IN KATHMANDU NEPAL LTD
(A company limited by guarantee)
REPORT AND FINANCIAL STATEMENTS
01 JANUARY 2022 TO 31 DECEMBER 2022

Company Registration Number: 07517465

Charity Registration Number: 1142150

Kids in Kathmandu Nepal Ltd

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Cover photograph shows three schoolboys at Lubhoo School

KIDS IN KATHMANDU NEPAL LTD
REFERENCE AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2022

Trustees/Directors:

- | | |
|--------------------|---|
| • John Crowe | |
| • Janet Davies | Reappointed 26 January 2022 |
| • Jonathan Hamer | |
| • Marjorie Jackson | Chair (Appointed 26 January 2022) |
| • Kate Pottinger | |
| • Stephen Smith | Chief Officer (Appointed 26 January 2022) |
| • Gurbi Sagoo | Appointed 23 November 2022 |

Company Registration Number

07517465

Charity Registration Number

1142150

Registered Office

58 Durban Road, Beckenham, Kent, BR3 4EZ

Bankers

HSBC Bank, 141 High Street, Beckenham, Kent, BR3 1BX

Redwood Bank Ltd, The Nexus Building, Broadway, Letchworth Garden City, SG6 3TA

KIDS IN KATHMANDU NEPAL LTD
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

TRUSTEES' REPORT

The Trustees, who are also Directors of the charitable company for the purpose of the Companies Act 2006, submit their annual report and the financial accounts for Kids in Kathmandu Nepal Ltd (KIKN) for the year ended 31 December 2022.

The Trustees confirm that the annual report and financial accounts comply with the current statutory requirements, the requirements of the company's governing documents and the provisions of the Charities Commission Statement of Recommended Practice (SORP) FRS 102.

STRUCTURE AND GOVERNANCE

Organisational Structure

Kids in Kathmandu Nepal Ltd was incorporated as a company limited by guarantee on 02 February 2011 (company number 7517465) and registered as a charity with the Charity Commission on 27 May 2011 (charity number 1142150). The charity is governed by its Articles of Association. Legal responsibility for the management of the charity is vested in the Board of Trustees.

The charity has no members, other than the Trustees. At the latter end of 2022, the Charity's Trustees commenced a process to make a formal financial arrangement with the Save Lives Foundation in Nepal, to ease the transfer of funds to Kathmandu.

The Board of Trustees makes all strategic decisions.

Lai See Chew, Founder, of Kids in Kathmandu Nepal sadly passed away in October 2021.

Throughout 2021, Trustee Stephen Smith had worked closely with Lai See Chew, and at a Trustees' meeting held on 26 January 2022, he was appointed Chief Officer.

Marjorie Jackson, who had been Acting Chair since January 2020, was formally appointed Chair on 26 January 2022.

Janet Davies, a founding Trustee until her resignation in January 2020, was reappointed as a Trustee on 26 January 2022.

The Trustees welcomed Gurbi Sagoo as an observer at a Trustees meeting held on 20 July 2022, and she was appointed as a Trustee on 23 November 2022. Gurbi Sagoo has previously visited some of KIKN's projects in Kathmandu.

The Save Lives Foundation is the hub of the charity's work in Kathmandu, where Mrs Uma Mathema, is our key contact in Nepal. She liaises with the schools, Paropakar Orphanage and with parents or families of sponsored children who live in their family homes. She monitors operational projects and brings to our attention any matter she considers the Charity needs to know and she assists the Chief Officer to identify and prioritise potential new projects. During the year, on our behalf, she purchases authorised goods for the children or schools from our Nepal bank account.

Bank transfers of funds from our UK bank account to Nepal require the authorisation of Stephen Smith, Chief Officer, together with either Kate Pottinger or Jon Hamer, after approval by Trustees. We have a dedicated bank account in Nepal, operated by Uma Mathema, and we receive copies of the bank statements, so that we are able to monitor expenditure. Over the years, the operation of this bank account has caused some problems for both Uma Mathema and the Charity, and details as to how this is being resolved can be found in the section of the report headed 'Visit to Nepal 2022'.

The Charity's Annual General Meeting (AGM) was held on 2 July 2022. Due to the coronavirus pandemic, this was the first time since 2019 that the AGM had been held in public. As with previous years, the Annual General Meeting was combined with a social event for KIKN supporters.

At the AGM, one of the Charity's donors questioned why KIKN had funded CCTV cameras for some of the schools we support, as she considered that this did not appear to directly relieve the poverty of, or enhance the education opportunities for the children and young people we support. As these

KIDS IN KATHMANDU NEPAL LTD
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

initiatives had been funded during the two years when Trustees were unable to visit Nepal, Stephen Smith advised that he would investigate and follow-up on these concerns during his planned visit to KIKN's projects in Kathmandu in November 2022.

Staff

Kids in Kathmandu Nepal charity does not employ any staff and has no premises costs. All its administrative duties and fundraising efforts are carried out voluntarily by the Trustees and by supporters of the charity.

Recruitment and Appointment of Trustees

The Articles of Association provide that Trustees (Directors) are appointed for a period of four years, when they must retire, but can be re-appointed in accordance with the rules outlined in clause 31 of the Articles of Association. The minimum number of Trustees is three, with no maximum number stated. Trustees can be appointed at any general meeting, under the terms of the Articles of Association.

All current Trustees are sponsors of children supported by KIKN, or donors to the charity. We ask that all potential new Trustees attend a Board meeting and meet with the other Trustees, before consideration of appointment.

The Board of Trustees holds quarterly Trustees' meetings. Trustees live at a distance from each other, so meetings have continued online via Zoom since the coronavirus pandemic. Between meetings, the Chief Officer regularly communicates with the Chair or other Trustees to oversee the administrative duties of the charity, to deal with financial matters, and to plan activities such as fundraising events and publicity.

Induction and Training of Trustees: New Trustees are provided with detailed information about Trustee responsibilities and provided with Trustee guidance material sourced from the Charity Commission. We refer to this guidance and to our Articles of Association, particularly when new Trustees are appointed. New Trustees are also required to read and sign and return a copy of our Safeguarding Policy before being appointed.

By the end of 2022, all Trustees, other than Marjorie Jackson, Chair, have visited KIKN projects in Kathmandu over the past few years.

As the charity provides for the needs of children, albeit in Nepal, we have a policy known as Safeguarding Children Policy (formerly Child Protection) which is given to all Trustees and to all sponsors of individual children. Under this policy, anyone who visits Nepal on KIKN business requires a DBS (Disclosure and Barring Service) check.

KIDS IN KATHMANDU NEPAL LTD
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

OBJECTS AND ACTIVITIES

Summary of Objects

The charity's Objects are as follows:

- To relieve the poverty of orphaned and underprivileged children and young people up to the age of twenty-four (24) years in Kathmandu Nepal by the provision of clothing, equipment and other goods for daily living; and
- To advance in life and relieve the needs of orphaned and underprivileged children and young people up to the age of twenty-four (24) years in Kathmandu Nepal by providing support, facilities and activities which assist in advancing their education and developing their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.

Summary of the Main Activities Undertaken in Relation to these Objects

Sponsored Children and Institutions

Nepal is one of the poorest countries in the world. Not all the children we support are orphans, but those who are not orphans are from destitute families, who would be unlikely to access educational opportunities without our support, particularly the ability to attend years 11 and 12 (sixth form in Nepal), further education or university. All children put forward for sponsorship are carefully considered by the Chief Officer and Uma Mathema.

For sponsored children, the funding ensures that they have adequate summer and winter clothing, school uniforms and essential equipment for schooling, and pays for any school fees. For children who live with their families, we also provide a table and a large solar rechargeable battery lamp to enable them to do their homework in homes that do not have an electricity supply.

The majority of the sponsored children whom we support are girls. The Trustees have agreed that should we sponsor any more children, they will preferably (but not exclusively) be female. Nepali girls from poor families are sometimes 'sold' and trafficked. They generally have less opportunity to access education. We consider that by supporting girls and young women, they will have greater opportunities to gain life skills for future employment and are less likely to be seen as a burden to their families.

Most of the sponsors for individual children are friends, acquaintances, or contacts of the Trustees, and others have come via fundraising events and publicity. Sponsors agree to provide regular funding for a named child. The sponsors receive reports on their sponsored child's progress at school. In accordance with our Safeguarding Children Policy, any communication from a sponsor to a child must be vetted by the Chief Officer.

By the end of 2022 there were 15 young people undertaking graduate or other higher education courses, some of whom started their graduate courses in 2022. At the end of 2022, 15 sponsored children were still of school age. There are four sponsored children in the sixth form, and others who are coming up to sixth form age, many of whom hope to go on to university where tuition fees are much higher than school fees. Therefore, Trustees have agreed that when a currently sponsored young person completes their education at school or university (whichever is the highest they achieve), we will not take on a new child, but ask the child's sponsor to become a general donor, helping to fund the additional costs of university education or the school breakfast clubs. Therefore, we will retain the same number of donors, even though there may be fewer sponsored children and young people. To date this has been agreeable to all sponsors whose child has either left school, graduated, or has left Kathmandu.

Three of the Save Lives Foundation young people have co-sponsors, meaning that six sponsors help fund their school, college or university fees.

KIDS IN KATHMANDU NEPAL LTD
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In addition to our sponsored children, we also continue to provide support to the Save Lives Foundation, the Shree Neel Barahi Higher Secondary School, Lubhoo Secondary School, Ishwor Primary School, Saraswati Secondary School, Shree Buddha Secondary School and Nepal Adarsha Secondary School.

It should be noted that although many schools have 'Secondary' in their title, they generally take children from nursery school age.

KIKN provides breakfast clubs at all the six schools that we support. Research and experience have shown that school breakfast clubs are an incentive for destitute families to send their children to school, and for the children to be able to learn better when they have eaten adequate food. Breakfast is known as 'tiffin' in the schools, and generally taken at midday.

The schools recognise the value in providing food when it encourages parents to enrol and send their children to school. KIKN recognises that funding breakfast clubs enables the access to education for socially disadvantaged children. Most schools report that their school numbers and attendance have improved since their breakfast clubs have commenced.

KIDS IN KATHMANDU NEPAL LTD
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MAIN ACHIEVEMENTS DURING 2022

Visit to Nepal November 2022

Since the Charity was established in 2011, and for several years before becoming registered as a charitable company, each autumn Lai See Chew, Chief Officer, visited Nepal, staying at the Save Lives Foundation Orphanage in Kathmandu. However, due to the coronavirus pandemic and the Chief Officer's serious illness and subsequent death, this had not been possible during 2020 and 2021.

In November 2022, Chief Officer, Stephen Smith, and Trustee Janet Davies were able to travel to Kathmandu, to visit the schools and meet most of the sponsored young people, and to ensure that the transferred funds have been utilised as directed. This was Stephen Smith's first visit to Nepal, whilst Janet Davies had visited KIKN projects in Kathmandu on four previous occasions. Both travelled and stayed at a hotel local to the Save Lives Foundation, at their own expense.

At the Trustees' meeting held on 23 November 2022, Stephen Smith made a detailed report on the visit to Kathmandu. Some of the information is contained later in the report, but below is an extract from his report to the Trustees:

'Uma Mathema organised a comprehensive programme for us that included visits to the six schools, two home visits, and also a meeting with all the university students at Uma's house. As it was my first visit, I was really pleased to be able to see such a wide spread of the work that KIKN has been involved with, as well as meeting most of our sponsored children. It was also very useful to be able to have a proper discussion with Uma Mathema to better understand some practical issues, such as the transfer of money to Nepal, that has recently been causing some concern. I enjoyed every minute of the visit. It was such a joy to see all of the children and everyone's gratitude for all that KIKN has managed to achieve. I would also like to thank Janet Davies for accompanying me, as her knowledge and experience were invaluable on my first visit. It also made me realise even more how lucky we are to have Uma Mathema working for us as she does in Kathmandu.

It was so useful to see everything for myself and get a better understanding of how everything works. My impressions of all the schools are that they seem to work very well, despite some having some very difficult circumstances to work in (that being, in the main, either very cramped buildings or the poor standard of the buildings where they have to work). They all seem to be very progressive in wanting to improve standards and increase numbers in attendance. One thing that surprised me was that where the schools offer a sixth form, the students have to share the classrooms over the day. The senior classes operating from 6am to 10am and the nursery and juniors from 10am to 3pm.

A problematic issue, recently, has been the difficulties in getting the Charity's funds to Nepal. A number of recent payments have been held up by the Nepal bank, and we are also having to split our payments into smaller amounts in order to meet Nepal Government guidelines which is leading to higher bank charges for KIKN in the UK.

In order to provide a more secure method of getting our funds through, Uma Mathema has been trying to set up a new charitable account acceptable by the Nepal Government authorities. She was able to fully explain the proposal to us. This account is registered with the Social Welfare Council in Kathmandu, under the auspices of the Save Lives Foundation. KIKN will sign an agreement, drawn up by Uma Mathema's lawyers, to provide funds on an annual basis to Uma Mathema's charitable foundation which will enable her to obtain an annual renewable certificate to operate. She will have to provide a set of accounts for each Nepali financial year end, which will be at the end of July in 2023. KIKN will be able to pay monies as cash donations to Save Lives Foundation without any banking restrictions. This agreement will need to be closely monitored so that KIKN's payments do not either exceed or undershoot our agreed payments for the financial year. However, we understand that there can be some flexibility in the payments, so that the sums agreed can be amended, if necessary. It will mean that KIKN should not have future problems sending monies to Nepal. If agreed, this agreement could be completed within a short period of time.'

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KIKN Trustees approved the draft Donation Agreement with Save Lives Foundation proposals at their meeting held on 23 November 2022. This agreement is to be signed by the Chairs of both organisations.

With regards to the query raised at the AGM about KIKN funding CCTV in some schools, Stephen Smith and Janet Davies reviewed their usage at Lubhoo School, Saraswati School and Buddha School. The schools found the CCTV systems to be very useful in monitoring attendance in classrooms by both pupils and teachers. There was no reported evidence that the CCTV was used for disciplinary purposes. One school found the systems particularly useful for monitoring their college building, set across the road (dirt track) from the main school building. Another school found it useful for supervising examination rooms.

Despite the benefit to the schools' administration systems, the visiting Trustees concluded that there was not a direct benefit to the relief of poverty or assistance with education for individual pupils. Therefore, at the Trustees' meeting held on 23 November 2022, Trustees agreed with Stephen Smith's recommendation that KIKN should not fund further CCTV projects in KIKN supported schools.

During visits to the schools supported by KIKN, all the headteachers said how appreciative they had been for the food relief programmes funded by KIKN during the two years of the coronavirus pandemic, and for the continued support for the breakfast clubs supported at each school by KIKN.

Sponsored Children and Young People

At the start of 2022 the charity was sponsoring a total of 31 children and young people. However, a young woman, who was due to start teacher training in September 2022, has ceased any communication with Uma Mathema, and her whereabouts are unknown. Therefore, by the end of the year, KIKN was sponsoring 30 young people.

It is unlikely that KIKN will sponsor any new children for the foreseeable future, in view of the high cost of university and higher education courses for those currently sponsored.

As with pre-covid visits to Nepal by Lai See Chew, in 2022 Stephen Smith took sponsors letters to all the children and young people supported by KIKN. As it was immediately after the Dashain festival in Nepal, when many families return to their ancestral villages, a few sponsored children had not yet returned to Kathmandu, so Uma Mathema was to give them their sponsors' letters on their return. All the KIKN children, other than the few absent ones, provided letters back to their sponsors, which Stephen Smith distributed on his return to the UK.

During school visits, it was clear that all headteachers were used to pupils not returning promptly to school after the long Dashain festival and were quite flexible in their approach.

In September 2022, prior to the Dashain festival, all sponsored children and young people were given a cash donation from KIKN in September 2022 of approximately £40 each, to enable them to buy new clothing or other personal goods that they might need. In the past, we have never given money directly to sponsored children or to their families, and Uma Mathema would buy all the new clothes in bulk for the sponsored children. However, as the children have grown into young people, they are now a greater variety of heights and sizes, and it has become easier for them to choose their own clothes. Furthermore, during the pandemic it was difficult for Uma Mathema to travel to outlets to purchase goods.

During the visit by Trustees in November 2022, each sponsored child and young person was given, in person by Stephen Smith, a further small sum of money from KIKN, with which to buy any more personal goods that they might require. Those not in Kathmandu at the time were to be given their money by Uma Mathema at a later date.

Uma Mathema had organised an early evening meeting with KIKN university students for the first evening that Stephen Smith and Janet Davies were in Kathmandu. Other sponsored children and young people who lived within accessible distance also attended, plus two of KIKN's graduates. The

KIDS IN KATHMANDU NEPAL LTD
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Charity funded refreshments for the evening. Each of the KIKN sponsored university students spoke briefly about their courses and future aspirations. Those school children present also spoke about their hopes for their future higher education.

Three former pupils from Neel Barahi School, are undertaking teacher training courses (Anjama, Sunita Gurung & Sunita Shrestha), Smriti has started a psychology degree, and Rajkumar is studying for a literature degree. Anjama was very tearful during the evening as her mother had very recently and unexpectedly died. Anjama's father had died a few years earlier, and now Anjama will be responsible for caring for her two younger siblings. As with many undergraduate students, Anjama does part-time jobs to help support her family financially.

Due to the closure of universities and college for a prolonged period during the coronavirus pandemic, some of our young people on graduate teacher training courses are still following the first year of their curriculum, rather than the second year.

There are seven sponsored children cared for at the Save Lives Foundation by Uma Mathema. Six are now undertaking graduate courses, all funded by KIKN. Rasmila, continues with her pharmaceutical degree, Panjum is taking a chartered accountancy course; Sarmila a psychology degree; Urmila a law degree; Sangmu a mass communication course; and Sujana a bachelor in business administration degree. *See Rasmila's life story in the case studies section page 30.*

Pramila, the youngest at Save Lives Foundation, is still attending Sirius English Boarding School as a day pupil (boarding schools in Nepal, mainly take day pupils).

Rajesh, who had lived at Save Lives Foundation since he was young, has now returned to live with his family in Kathmandu. He continues to visit Uma Mathema regularly, and is in the final year of his Hotel Management course.

Another sponsored young person, Sunita, was staying with Uma Mathema whilst at Neel Barahi School, but since starting her teaching degree, Sunita has returned to live with her family.

Laxmi, a severely physically disabled young woman, commenced a social work course in October 2018, and is now completing her fourth and final year. KIKN funds Laxmi's course and we contribute to 50% of her wifi costs, to enable her to carry out her course work. She hopes to commence a counselling/psychology course on completion of her degree. Laxmi is wheelchair bound, and depends entirely on her mother for all her needs, including help with feeding.

There are now only two sponsored young people from Paropakar Orphanage. Sarala is in the final year of her 3-year nursing diploma course, funded by a scholarship, with KIKN paying an allowance for books and subsistence. The other young woman, Sudha, is due to commence a scholarship-funded Nursing course in 2022, with KIKN similarly paying an allowance for books and subsistence.

We continue to sponsor Deepak at Paropakar Boys' Orphanage and School, which is located in Bhaktapur, on the outskirts of Kathmandu. Deepak is in year 12, and hopes to go to university to undertake a degree in Management.

Uma Mathema had organised home visits to the families of two KIKN sponsored children. Nita Pariyar, a year 9 pupil from Lubhoo School, lives with her mother in a so-called 'zinc' house that KIKN helped to fund during the covid pandemic. The house is built close to a few other houses, about 30 minutes' walk from Lubhoo School through agricultural land. During the pandemic, the family was evicted from their home, and KIKN helped fund the construction of the zinc house. Nita's father left the family many years ago, and his whereabouts are unknown. An older sister with cerebral palsy, and a married brother also live in the two-room house. Nita's mother is a casual labourer.

The other home visit was to the home of Rajkumar B Kar, a university student undertaking a literature degree. Rajkumar lives with his 80-year-old grandmother in a slum home by the river beneath the Swayambhunath Temple. The house is little more than a two-room shack, along a row of other similar shacks, with shared toilet and water supply facilities. The shacks regularly flood during the rainy season. Uma Mathema has known and supported Rajkumar since he was young, and she regularly

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encourages him to move to a more modern home. However, Rajkumar's grandmother is reluctant to move, as she knows all her neighbours. See *Rajkumar's life story in the case studies on page 32*.

The living conditions of these two sponsored young people are not too dissimilar from that of many of the children and young people whom KIKN sponsor.

The other sponsored children and young people attend Shree Neel Barahi School and Lubhoo School. Some of the Neel Barahi School sponsored children were at the open evening, and the others who weren't away for the Dashain festival were seen at the school visit.

Stephen Smith and Janet Davies met up with eight of the nine sponsored children from Lubhoo School, when they visited Lubhoo School. The missing sponsored child from Lubhoo was also still away with her family for the Dashain festival.

We have three graduates, Asmita, who completed her business studies degree in 2017, Apsarah who completed her teacher training course in 2019, and Sangita who completed her chartered accountancy degree in 2020. Apsarah had been working in a shop since her graduation, but has now secured a teaching post at a state school in Kathmandu. Sangita secured an apprenticeship at a bank in Kathmandu. These graduates are no longer sponsored by KIKN, but maintain links with the charity, via Uma Mathema in Nepal. Stephen Smith and Janet Davies met up with two of them in Kathmandu in November 2022.

Two graduates attended the open evening at Uma Mathema's house. Sangita, the accountancy graduate, has started to sponsor a child from Neel Barahi School, where Sangita had studied when she was sponsored by KIKN. Asmita, the business studies graduate was previously sponsoring a child, but is due to be married soon, and not currently working, so is not sponsoring anyone, but said that she would restart after her marriage.

Save Lives Foundation

Uma Mathema used to operate an orphanage via the Save Lives Foundation charity. The Save Lives Foundation was established and registered as a charitable organisation with the Nepal authorities in 2008, when Uma Mathema commenced caring for eight young children, who were either orphans or abandoned by their families.

However, in January 2021 Uma Mathema officially discharged her legal liability for the children to the parents and village elders, when most of the young people living at Save Lives Foundation were of the age to be able to choose to stay living with Uma Mathema, should this wish. This was because in Nepal it is not legal for orphanages to care for young people over the age of eighteen. Other than Rajesh, seven young people continue to live with Uma Mathema, and they all consider her to be a mother to them.

This change did not impact on the running and working of KIKN. The official arrangement is that Uma will continue to operate her charitable organisation, Saves Lives Foundation.

All children at Save Lives Foundation are supported by KIKN. The Foundation is in Bafal, an impoverished area of Kathmandu.

In previous years we have funded:

- the installation of solar panels, to have less reliance on the generator and its costly fuel, and;
- a water filtration system, following the 2015 earthquake, in view of the badly contaminated water supply
- the increase of solar panels from three to five (again after the 2015 earthquake) to enable continuous use of the fridge and the water pump
- wardrobes for the teenage orphanage girls were purchased in 2018
- two bunk beds for the children, warm wool blankets for all the beds, a new microwave oven for the kitchen, and a vacuum cleaner were provided in 2019.

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KIKN could not function without Uma Mathema's goodwill, time and efforts in ensuring that our work is undertaken in line with good governance. As recognition of the contribution that Uma Mathema makes towards the smooth running of KIKN's charitable works in Kathmandu, we make a quarterly contribution to rent and utility bills at the Save Lives Foundation, including funding for karate classes.

Shree Neel Barahi Higher Secondary School

Shree Neel Barahi Secondary School is in Tankeshwor, near the Kalimati market in Kathmandu, a short distance from the Save Lives Foundation, and another impoverished neighbourhood in Kathmandu where many of the families live below subsistence level. It was the first school that KIKN started to support after its establishment as a charitable company.

The school takes children from nursery school age to sixth form. The school had some 700 pupils, when Kids in Kathmandu commenced its support in 2011, but has increased in size substantially since that time, very much in part due to the equipment and infrastructure that KIKN has funded over the years. In 2011, there were only 8 students in the sixth form, and now there are 300, with a total school population in excess of 1,000 pupils.

When Trustees visited the school in November 2022, the large school buildings were undergoing major Government-funded building works to repair 2015 earthquake damage and to retrofit earthquake-proofing. Much of the main school building and the large outdoor area was unusable. Across a busy and dusty road, a temporary building housing 10 classrooms has been erected along the riverbank. This building is little more than a long, corrugated zinc shed, with one electric light bulb in each classroom. To allow in sufficient light, the doors facing the dusty road and the unglazed windows facing the polluted and foul-smelling river are left open. The teachers reported that it is too hot in summer, too cold in winter and that the classrooms regularly flood during the rainy season. These temporary classrooms had been in use for some 18 months, and likely to be many more months before the rebuilt school is ready for occupation. Nevertheless, both teachers and pupils had bright and happy faces during the Trustees' visit (it was a warm, dry day!).

In past years, in addition to refurbishment & equipment projects, we have provided the school with:

- 35 desktop computers and computer desks in the early years, plus repair of computers in 2018, solar panels, plus an inverter (mini generator) for use during electricity outages (now less frequent)
- a photocopier
- new science lab equipment
- Nepali dance costumes
- 10 new computers and additional software for the school in 2019, to replace computers originally provided by KIKN, but no longer usable.
- Food relief in 2020 & 2021 during the pandemic.

Much of the equipment has been funded from grants made to KIKN by Futures for Kids (FFK).

In July 2022, KIKN funded set up costs (furniture) for an additional nursery class at Neel Barahi School.

We fund a breakfast club for 150 young pupils, which originally commenced in 2011 for 50 pupils, and the numbers funded have gradually increased over the years.

We fund 50% of the salary of a computer/science teacher, to enable the school to recruit and retain a suitable candidate.

We fund the karate teacher's salary, to provide extra-curricular activities, especially for the less academic children. Smriti, who has now commenced a Psychology degree, gained her black belt in karate, and won some international competitions through the opportunity that the karate classes at Neel Barahi School provided.

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Over the years, KIKN has sponsored many children attending Neel Barahi School. We currently sponsor four children still at the school. Five sponsored ex-pupils are currently undertaking graduate courses (three in teaching, one in psychology, and one in literature). Three sponsored young people from Neel Barahi School KIKN have now graduated.

Neel Barahi School principal usually supplies a long list of items for funding consideration by KIKN, and when Trustees visited this year there was no exception. At the November 2022 Trustees' meeting, it was agreed to fund Educational Child Development Materials for a new course that the school delivering to pupils. The funding will be provided in early 2023.

The other requests for funding projects at Neel Barahi School will be discussed by Trustees in 2023, should any additional grant or donation funding become available to KIKN.

Shree Lubhoo Secondary School

KIKN has supported Lubhoo School since 2016. Lubhoo is a poor Newar village in the Lalitpur district of the Kathmandu Valley, east of Kathmandu, some 7 kilometres from the capital city (but 13 kilometres via potholed roads). It is a small school, whose school population has increased since KIKN started to support the school.

At Lubhoo School we have previously been able to fund:

- 20 computers, desks and chairs & solar panels (for electricity outages)
- furnishings for the nursery classroom
- play equipment for the playground (swings, slide and two see-saws)
- two basketball poles and layout of a badminton court
- a PA system
- science lab improvements
- 18 sets of desks and chairs (providing space for 54 pupils) for use in their new building
- reference library books, to assist upgrading the school's educational status
- 12 computers with desks and chairs for vocational engineering course
- food and rent for the nine sponsored children during the pandemic.
- funded the building of a zinc house for the family of Nita, (known as a zinc house, as the walls are built with bricks, but covered with corrugated zinc).
- 20 bench seats for the school's new Vocational Engineering Course college building.

Much of the equipment has been funded from grants made to KIKN by Futures for Kids (FFK).

In April 2022, KIKN funded 20 CCTV cameras for the school, and nursery class furniture.

The CCTV funding had been requested in 2021, but funding only became available late December that year. KIKN Trustees agreed in November 2022 that any further requests for CCTV funding would not be considered by the Charity.

During 2019, from a Nepal Government grant and funding by an Austrian mountaineering charity, school building works that had been under construction for several years were completed and operational. A Vocational College for Engineering opened in April 2019, and the school continued to recruit more pupils. Many of the purchases listed above have enabled Lubhoo School to improve its facilities and educational status.

During the visit in November 2022, Trustees were greeted with a joyous display of Nepali dancing, and shown around the school buildings that now include another large building, across the road from the main school, which is also used for the Civil Engineering Diploma course. The new building was built with Government funding, and is not yet fully operational.

Unlike many Government schools in Nepal, Lubhoo teaches in the English language, not Nepali.

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In 2016, we commenced funding a much-needed breakfast club for 100 children at the school. The attraction of more pupils to the school is largely accredited to the introduction of the breakfast club. In January 2020, the funding to the breakfast club was increased to cater for 150 children.

In November 2022, the school's headteacher, provided KIKN with a list of projects for which they requested funding, which will be considered by Trustees in early 2023, should additional funding become available.

Shree Ishwor Adharbhot School

Shree Ishwor Adharbhot School is a very small school in Swayambhu, in Kathmandu city. The local area accommodates many transient families. The school is very poorly furnished, with no glass in the windows, and is built around a small compound serving an extremely impoverished community. No school fees are payable.

In September 2017, when the then Chief Officer was first introduced to this school, there were only 50 pupils, some of them beggars. The school population has gradually increased since the introduction of the KIKN funded breakfast club, although pupil numbers tend to fluctuate, but in November 2022 there were 130 pupils.

To date we have funded:

- a computer, printer, a photocopier, table and chair for the school
- flooring and equipment for the beggar children's classroom
- electrical wiring for classroom lights and fans
- two sets of school uniforms, made to measure by local trades people
- a drum set and a metal lockable cupboard
- annual supply of exercise books
- food for families prior to the Dashain festival in 2017, 2018 & 2019
- pandemic food relief in 2020 & 2021
- office table, chair and bookshelf
- annual supply of warm clothing

Much of the equipment has been funded from grants made to KIKN by Futures for Kids (FFK).

In September 2017, we started to fund a breakfast club for 50 children, and funding was increased to include all 85 pupils from January 2018.

In October 2018, we commenced funding a contribution to the nursery teacher's salary at Ishwor School, to enable the school to pay and retain a suitably qualified person. This funding was increased in 2019, and again in 2022.

From the end of 2019, KIKN has funded a quarter of the cost of the school's water and electricity bills. School uniforms were provided for 70 pupils in January 2022.

During the Trustees 2022 visit, the school requested that KIKN fund warm winter coats for all pupils. They need to wear the coats in school, as there is no heating and winters are cold. This was approved by KIKN Trustees, and the funding was provided in December 2022.

KIKN Trustees also approved further funding requests for additional exercise books, pencils, and school uniforms for 130 pupils, which will be provided early 2023.

Saraswati Secondary School

Saraswati Secondary School is located in Thecho District in Lalitpur, on the outskirts of Kathmandu, some 13 kilometres from central Kathmandu, though due to poor roads, travel by car can take a considerable length of time. The school has 500 pupils.

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During the 2022 visit, it was noted that there were far more girls than boys at the school. We were advised that many parents send boys to private schools, where they consider the boys will receive a better education.

When the school was visited in September 2019, the poverty of the majority of pupils was palpable. Many of the children had red-brown coloration on their uniforms and it was explained that the breadwinners in these families mostly work in the local brickworks.

KIKN started supporting this school in January 2019, and we have funded:

- 20 computers
- refurbishment of one of the classrooms
- pandemic food relief

KIKN funded the purchase of 20 computer chairs for the school in January 2022, from a grant by Futures for Kids (FFK).

From 2019, we have funded a daily breakfast club for 100 pupils, which the school stretched to feed 135 children each day, helped by lower food prices in more rural areas outside the capital city centre.

During the 2022 Trustee's visit to Saraswati School, it appeared to be very well-run, with a relatively new principal (six months in post). The school has a meditation room for use by both older students and teachers.

There were also some large signs around that indicated other charitable organisations who were providing funding to the school, particularly with regards to the breakfast club.

Whilst the Trustees were touring the school with the principal, Uma Mathema had a discussion with some of the other senior teachers and discovered that the school has been receiving a lot more money per pupil for the breakfast club than was required. KIKN provides 20p per pupil/day, the government funds another 15p for each child, and together this provides enough for the tiffin provision. Uma Mathema learnt that the school was receiving nearer to a £1 per pupil in funds, including funds from a Chinese charity. She was annoyed that the school had not appraised her of the situation at her previous visits, as a representative of KIKN. Also, on viewing the tiffin that had been prepared for that day, neither did Uma Mathema consider that the food met the standard of nutrition that KIKN has requested from the breakfast funding provided.

Uma Mathema's recommendation was that KIKN should consider removing its funding from Saraswati School. and possibly fund another school more in need of KIKN's charitable support. It was also the only school not to provide a list of spending proposals for funding by KIKN.

At the Trustees' meeting held on 23 November 2022, Stephen Smith provided details of the Saraswati School situation, and recommended that Saraswati School breakfast club and future requests for project funding should cease immediately. Trustees approved the removal of Saraswati School as a school supported by KIKN, with a view to Uma Mathema identifying another Kathmandu School that would benefit from the Charity's support.

Shree Buddha Secondary School

Shree Buddha Secondary School is located in the Godawari municipality of Lalitpur, in the Kathmandu Valley. The school is approximately 18 kilometres from central Kathmandu, and as with other areas in the Kathmandu Valley, journeys by car can be tortuous in view of poor road conditions, particularly during the monsoon season.

The school has 750 pupils, an increase of 100 since 2019. They have a forward-thinking Chair of the School Board, who is committed to raising funds through his networking. From local donations, a clean water station was built following the 2015 earthquake. Some past pupils have received grants to attend university.

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The school has a new Principal/headteacher, but the old headteacher, although retired, spends most days in the school.

The school has three nursery and kindergarten classes. In Nepal, Early Child Development education has three classifications: playgroup for the youngest pupils, aged 18 months to 2.5 years; nursery for children ages 2.5 to 3.5 years; and kindergarten for children aged 3.5 to 5.5 years.

Taking very young children into school enables parents to seek casual work. Many children are from the families of itinerant workers, so they have a large number of children who leave the area during the Dashain festival and do not return promptly at the start of term.

During the November 2022 visit, we were pleased to recognise two young twin boys now in kindergarten, who had been only 18 months old at the previous visit in 2019.

In 2019, Trustees were advised that many orphans, who are cared for by local NGOs (Non-Governmental Organisations), attend Shree Buddha School.

Shree Buddha School has a qualified nurse. The nurse spoke good English, and there was evidence of a girls' menstruation and health project in the nurse's room. It was reported that there were only five schools in the area that took part in this local education girls' health initiative.

The school also has an 'inclusive class', with a trained teacher, for children with learning disabilities, including autism, where they care for and educate the pupils.

During the 2022 visit, Trustees were told that the school teaches Newari, the traditional language of the Kathmandu Valley. It is meant to be taught in all Government schools from years 1-8, but not all seem to do so, and it seemed to be a little controversial, as the majority of the Kathmandu population does not speak Newari.

We have funded the following in past years:

- refurbishment of the nursery classrooms
- 12 computers, desks and chairs
- contribution to the establishment of a Foundation of New Engineering Course
- 8 computers desks & chairs
- pandemic food relief 2021
- school uniforms for all new 6th form entrants in 2021
- 25 CCTV cameras (January 2022, from 2021 grant donation)

Funding for the refurbishment, computers and furniture was provided by grants from FFK.

With regards to the CCTV cameras, the school advised that although the monitors were always active, they were not routinely monitored. No more CCTV cameras were requested by the school, and Trustees have agreed that KIKN will not fund any further requests for CCTV cameras for schools.

In 2020, KIKN started to fund a nursery class teacher/feeding assistant, in view of the young age of many of the nursery class children, and this funding was increased in 2022.

In September 2019, KIKN commenced funding a breakfast club for 50 children. And this has been increased to include 100 children since 2021.

During the November 2022 visit, the school said how important it had been to be able to photocopy materials for pupils during the pandemic, and they made a request for KIKN to fund photocopier paper. They also requested an inverter for power back up. KIKN Trustees will discuss these requests in 2023 should additional funds become available.

At the November 2022 Trustee's meeting, it was agreed to fund an ID printing machine for pupil ID cards. All pupils, including the nursery children, wear the ID cards on a lanyard at all times. The funding will be provided in early 2023.

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Nepal Adarsha Secondary School

Nepal Adarsha Secondary School is a small inner-city school, with 400 pupils, up from 300 in 2019. The school is located not far from Durbar Square, whose historic temples were badly damaged in the 2015 earthquake, but now largely rebuilt.

In 2019, the school was housed in two blocks. One block is a recently constructed, government-funded building, as the original was destroyed in the 2015 earthquake. The other block is an older building on the opposite side of the street. The new block houses the nursery class and younger children. Not a great deal had changed by 2022, with building works still ongoing, and the older building undergoing an earthquake-proofing retrofit.

The school has a relatively newly-appointed principal.

The school has a civil engineering course for years 9-10 (equivalent to UK GCSE years). In Nepal there are exams every school year, with those at the end of year 10 to determine entry to the years 11-12 (equivalent to UK 6th form). At the end of year 12, good examinations results are important for entry to university or higher education.

The school reported that they also provide karate, dancing, gymnastic and meditation classes in the school hall for years 6-10, with regards to the mental health welfare of their pupils.

KIKN has provided the following at the school in previous years:

- 12 computers, desks and chairs
- photocopier
- Gas stove, eating bowls and spoons for the breakfast club
- Pandemic food relief

FFK grants have supported the purchase of the above items.

A KIKN-funded breakfast club for 50 pupils was set up in September 2019. From January 2020 this was increased to 100 pupils.

At the Trustees' visit in 2022, the headteacher thanked KIKN for funding they had received in previous years, and made requests to fund for breakfast club kitchen utensils, a kitchen cupboard, and kindergarten tables and chairs. These were approved by Trustees in November 2023, and the monies will be sent to Kathmandu in early 2023.

A further request for 10 cupboards for classrooms, which KIKN Trustees will consider should funds become available in 2023.

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BENEFITS TO THE WIDER COMMUNITY IN KATHMANDU

Almost all the goods and services we fund in Nepal are locally sourced in Kathmandu. The children's school uniforms and other clothing are tailored or purchased in the neighbourhood. Most tables, desks, cushions or any other furniture we purchase, are made by local carpenters and craftspeople. Computers and other technical equipment are purchased locally in Kathmandu.

In addition, the breakfast clubs at the six schools we support provide employment for the cooks, and all the raw food ingredients are sourced locally.

The computer teachers at Shree Neel Barahi Secondary School, the nursery teacher at Ishwor School and the nursery teacher/feeding assistant at Shree Buddha School have secure employment due to our funding. The karate teacher at Neel Barahi School has a regular source of income.

We are pleased to report that the funds we raise in the UK not only enriches the lives of impoverished children in Kathmandu, but also benefits the wider economy through the provision of employment for local people, and by supporting local businesses.

For sponsored children and young people whom we support, their educational opportunities assist them to go onto higher education or obtain employment, so that they are better able to support their own and their extended families, in the future.

We have asked those young people whom we support and are already in further education, that when they eventually have employment (and a suitable income) to consider supporting a young person still at school, so that the circle of educational opportunity continues. Our first graduate, Asmita, who is also a local councillor, has supported a young girl who attended Neel Barahi School. Sangita, a graduate who now works in a bank, is currently sponsoring another young person at Neel Barahi School.

CURRENT SOCIO-ECONOMIC AND POLITICAL SITUATION IN NEPAL

Nepal is a land-locked country, with a population of some 30 million in 2021. The population of Kathmandu, the capital city is around 1.5 million, although reported figures are inconsistent.

The 2011 census indicated that 81.3% of the Nepalese population is Hindu, 9% are Buddhist, 4.4% are Muslim, 3% are Kiratist (indigenous ethnic religion), 1.4% are Christian, 0.1% are Sikhs, 0.1% are Jains, and 0.7% follow other or no religion.

The Multidimensional Poverty Index (MPI) captures the percentage of households in a country deprived along three dimensions of well-being – monetary poverty, education, and basic infrastructure services. In 2022, an MPI report indicated that between 2014 and 2019, 3.1 million people in Nepal were lifted out of poverty. However, 4.9 million people (17.4% of the population) remain multi-dimensionally poor.

In 2011, 39% of the Nepalese population was considered multi-dimensionally poor, and the improvements in sanitation have largely contributed to the improved MPI since that time, according to a recent article in The Kathmandu Post newspaper. There is evidence that positive benefits to child health and well-being have resulted from access to improved sanitation facilities and drinking water, with fewer incidences of diarrhoea leading to child mortality. Similarly, clean water and better sanitation, has driven an improvement in children's nutrition.

Water pipes are being laid in the Kathmandu Valley to enable everyone to have access to clean and free piped water. However, in 2019, only 51% of the population had piped water. The majority of people in the lower socio-economic groups currently have to rely on the collection from and use of water at local wells in their vicinity for all water supplies. Only people who can afford to pay are able to buy fresh water transported by tankers.

The regular load-shedding in Kathmandu (no access to electricity supplies for certain periods everyday) has largely ceased, as more sustainable power supplies have been established. However, there remain frequent times when the electricity supply is not stable (hence the continued need for

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solar panels and mini-generators in schools). In fact, Nepal has now entered into a state of surplus electricity production, and expects to be exporting surplus electricity to India within the next five years. Some 95.5% of the population is reported to be connected to an electricity supply, with the aim to connect 100% of households by 2024.

The Nepal Electricity Authority (NEA) has stepped up efforts to lay underground electricity lines, rather than the masses of huge electricity cables running overhead along Kathmandu streets, although visually there does not appear to be much evidence that this is happening. The NEA is reportedly focussed on improving the electricity infrastructure, due to the problems of the frequent electricity tripping.

Nepal is a country globally ranked fourth in terms of vulnerability to climate change. In 2018, floods across the foothills of the Himalayas caused landslides, leaving tens of thousands of houses and vast areas of farmland and roads destroyed. Scientists have found that rising temperatures could spread malaria and dengue to the Himalayas, where mosquitoes have started to appear. In November 2022, it was reported that across Nepal there had been over 50,000 cases of dengue fever since the beginning of 2022, with 60 deaths attributed to the disease.

A report in the Nepali Times from 30 August 2022, states that the Kathmandu Valley had seen outbreaks of Dengue fever, with over 1,000 reported cases, in August 2022. Dengue mosquitoes bite during the day, so whilst people might take precautions against malaria mosquitoes at night, they do not take precautions against dengue mosquitoes during the day. Antibiotics are not effective against dengue fever, and some people become more ill by taking inappropriate prescription medicines without consultation, or from being prescribed the wrong medicines. The report warned that people should be most aware of dengue mosquitoes in schools, offices, areas where houses are under construction, or where there is stagnant water.

Nepal has been politically unstable for many years, with little investment in the country's infrastructure. However, following the adoption of the Constitution of Nepal in September 2015, the coalition government was looking to improve facilities. From 2017, the country was ruled by the Nepal Communist Party (NCP), but a constitutional crisis was triggered in December 2020 when the Prime Minister, KP Sharma Oli requested the President to dissolve parliament in a bid to counter discord within the ruling party. At the end of May 2021, the President dissolved parliament for the second time.

In November 2022, a general election voted in the Maoist opposition party leader, Pushpa Kamal Dahal, as Prime Minister. The new 2015 Constitution was meant to bring political stability to Nepal, as no government had served its full 5-year term since democracy was established in 1990. However, since 2015 there have now been six changes of government.

Although India and Nepal have open borders with India and China, political relationships have not always been positive. There is competition between China and India to develop and improve infrastructure in Nepal. China was favoured by Nepal, as China had helped Nepal during the economic blockade imposed by India in 2015, but Dahal, the new Prime Minister, has stated that he wishes to improve relationships with India.

Whilst the Nepal government's policy is to improve ICT education in schools, there is a lack of funding for ICT teachers and for computers for pupils, and not many teachers in government schools are computer literate. Hence, many schools in Nepal depend on NGOs or charities to fund ICT developments.

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FUNDRAISING

Following the pandemic lockdowns during 2020, and 2021, we were able to engage in some face-to-face fundraising events in 2022, for the first time since 2019.

We are fortunate that all the children we sponsor are funded by individual sponsors, who donate a regular monthly or annual sum of money to the charity. We also have many other regular donors, who donate monthly or annually, but do not sponsor a named child. The sponsors and other regular donors are the backbone of our fundraising efforts. All sponsors and donors have continued their regular donations during the year, and we are pleased that the number of sponsors has again increased during 2021.

Some sponsors are signed up to Give As You Live (GAYL), which provides the Charity with a small additional income from purchases made by users via the GAYL site.

We are particularly thankful for the grant funding and support that we have received from Futures for Kids (since 2011) and from the John Horseman Trust (since 2015).

Much of Futures for Kids (FFK) grants has enabled us to buy equipment for the schools that we support. Their funding has also enabled the expansion of some of the breakfast clubs.

Most of the Horseman Trust's annual grant funding is utilised in the provision of breakfast clubs in KIKN schools.

Some regular sponsors give substantial annual amounts of money to the charity. We also receive some smaller regular donations, and some sizable one-off donations, from friends and supporters of KIKN.

In November 2022, the Charity received a substantial legacy from the Will of our late Chief Officer, Lai See Chew, who passed away in 2021.

Since 2021, we have used a service called Wonderful Payments Ltd for donations via our website. We have a donate button on our website which provides a direct link to the Wonderful payment system to enable one-off donations. Wonderful is currently working to provide a regular donation option.

From 01 November 2021, HSBC, our main banking provider, started charging fees on their charity accounts. This means that KIKN now incurs approximately £500 in additional bank charges per annum.

During 2022, we held the following fundraising events:

- *Annual General Meeting & Afternoon Tea – August 2022.* Although this was not advertised as a fundraising event, donations of £145 were received.
- *Brighton 10k race – November 2022.* Trustee Kate Pottinger raised funds from sponsorship for her participation in the Brighton 10k, and KIKN received £510.
- *KIKN Quiz night – October 2022.* We held a very successful, sold-out quiz event at the Clarendon Hotel in Blackheath, including a raffle, and raised a net total of £1,336.
- *Online Raffle – December 2022.* Following the successful online raffle held in 2021, at short notice Stephen Smith organised another pre-Christmas online raffle in December 2022, which raised £520.

Other funds raised during 2022:

- We gratefully received £50,000, left as a legacy to KIKN in the Will of Lai See Chew, our Founder.
- We were pleased to receive the annual grant of £5,000 from The John Horseman Trust.
- We were grateful to receive a grant of £10,000 from FFK in December 2022.

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We especially thank the following individuals and organisations who have contributed significantly to our fundraising:

- Futures for Kids Charity (FFK)
- The John Horseman Trust
- Lyn & Sarah Noyes
- Kate Pottinger

PUBLICITY

Website, e-Newsletter and other Technology

Chief Officer, Stephen Smith regularly updates the KIKN website (www.kidsinkathmandu.com) which is very user-friendly, publicises our projects in Nepal, and provides a background to the charity and our Trustees. We pay an annual fee to ensure adequate back-up and security for the website, which is hosted by GoDaddy.

The website has a link to our charity fundraising platform's web-page, and we find that we receive a regular stream of small and larger donations via that route.

During the past year, KIKN has continued to make regular postings on our Facebook page to inform all of our followers about how we are spending their sponsorship monies and donations in Kathmandu. We have found this a powerful medium, especially the ability to quickly upload photographs from Nepal with the narrative. This has been particularly helpful in November 2022 during the Trustees' visit to Kathmandu, and for the online raffle.

We send out quarterly e-newsletters, which greatly enhances our ability to reach a wide audience and to keep our regular supporters aware of the progress of KIKN projects and of fundraising events.

We send out hard copies of our Annual Report to our major donors and email it to other supporters, together with posting it on our website.

As a thank you, annual calendars showing photographs of our work in Kathmandu are sent to long-standing supporters, sponsors and donors. As Trustees were unsure whether the costs of producing and posting the calendar might be better invested in KIKN projects, Stephen Smith carried out a survey of calendar recipients, as to whether they wished to continue receiving it. The overwhelming response was that generally supporters enjoyed seeing the photos in the calendar, they would prefer the funds to be invested in KIKN projects.

The use of our payment card reader at events greatly enhances KIKN's ability to sell goods, such as raffle tickets at the quiz, where participants may not have enough cash, but have credit/debit cards available.

RISK MANAGEMENT & KIKN POLICIES

Trustees regularly review and update our Risk Management Plan and our policies.

In addition, Ms Marjorie Jackson, Trustee, reviews Charity Commission updates, and reports back to Trustees on any matters that are relevant to KIKN, to ensure that Trustees are aware of and act upon such matters, as appropriate.

Risk Management

The KIKN Risk Management Plan was reviewed and updates approved by Trustees in November 2022.

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In July 2022, Trustees agreed the renewal of our Public Liability and Professional Indemnity Insurance policy with Hiscox for another year until 31 August 2023, with no increase in premium.

Our Policies

We have the following policies, all of which are posted on our website:

Safeguarding Children Policy (October 2019). This policy supersedes the previous Child Protection Policy. The policy incorporates the latest guidance on child protection for a small charity, where the children reside in a foreign country. Any Trustee or sponsor visiting Nepal on KIKN business will be required to have an enhanced disclosure check performed by the Disclosure and Barring Service (DBS).

Privacy Information Policy – in compliance with the General Data Protection legislation (Approved April 2018, Revised June 2018).

Banking Information and Scheme of Delegation (Revised October 2019).

Reserves Policy (Revised June 2019).

Investment Policy (Revised October 2019).

Conflicts of Interest Policy (Revised Jan 2019)

Supporter Promise - in compliance with the code of Fundraising Promise (Approved October 2019)

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OBJECTIVES AND PLANNED ACTIVITIES

We aim to undertake the following activities in 2023 to meet our charitable objectives:

1. *Trustees* – to identify any potential new Trustees willing to contribute to the work of the charity.
2. *Sponsors and Donors* – to maintain or increase the current number of regular sponsors and donors to enable sponsored children and young people to remain in education until at least school leaving age, and to fund ongoing and new projects, as required.
3. *Donation Agreement* – to satisfactorily conclude the Donation Agreement with Save Lives Foundation, to enable a smoother and less costly transfer of KIKN monies to Nepal to fund ongoing and future projects in Kathmandu.
4. *Identify a replacement school for Saraswati* – to identify a new sixth school to work with as a replacement for Saraswati School as agreed at November Trustee meeting following Nepal visit.
5. *Agreed Project Funding* – to send monies securely to Nepal as soon as possible in the new year, for new project proposals agreed by KIKN Trustees in November 2022.
6. *New Capital & One-Off Project Proposals* – Trustees to consider new projects proposals received from Kathmandu Schools in November 2022, to be funded by a grant received from Futures for Kids (FFK) in December 2022.
7. *On-going Support to Current Projects* – to continue to raise sufficient funds to support on-going projects (e.g. breakfast clubs for nursery children at the five schools, plus part-funding salaries of the school posts we support).
8. *New Projects* – to review ongoing projects and to prioritise any projects newly identified in 2023 with regards to available funding.
9. *Higher Education* – to fund university and higher education courses for our sponsored children, as required and if affordable.
10. *Higher Education/University Funding* – to work with Mrs Mathema to identify funding and/or course opportunities in Nepal for sponsored young people seeking to enter higher education.
11. *Higher Education Reserve Fund* – to continue holding some funds in reserve to assist sponsored young people with course funding.
12. *Exchange Rate* – to maintain our projects within the restraints on funds due to the fluctuations in exchange rates between GB pound and Nepalese rupee.
13. *Local Resources* – where possible, to continue sourcing goods that we purchase in Kathmandu from local suppliers and crafts people to contribute to the local economy.
14. *Futures for Kids & the John Horseman Trust* – to keep both organisations fully informed about the projects we fund from their grants.
15. *Fundraising activities* – to organise fundraising activities to raise additional funds and to engage friends, supporters, and local communities in the work of the charity.
16. *Publicity and Technology* – to regularly update our website and Facebook page, and to send out regular e-newsletters, to ensure that ongoing supporters and others are aware of fundraising events, know how to make donations to the charity, and receive updates on our work and projects in Nepal.
17. *Policies* – to review (and update, as required) KIKN's policies and Risk Management plan. This is particularly relevant to any new guidelines issued by the Charity Commission.

The seven Trustees volunteer their time, personal skills and resources to ensure that the charity continues to thrive and achieves its objectives. We aim to maintain our income streams from sponsors, other donors and fundraising events so that we can continue to meet our commitment to support the children and young people whom we sponsor. In addition, we strive to benefit the Save Lives Foundation, Shree Neel Barahi School, Lubhoo School, Ishwor School, Shree Buddha School and Nepal Adarsha School.

Stephen Smith, Chief Officer, is hoping to return to Kathmandu during 2023.

KIDS IN KATHMANDU NEPAL LTD
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

FINANCIAL REVIEW

Our total expenditure for the period was £65,575 and with an income of £115,437 we have net incoming resources of £49,862. Together with funds carried forward from the previous year, there is a sum of £97,935 available at year end on 31 December 2022.

The main reason for the large surplus this year was due to the late receipt of a legacy of £50,000 from our founder, Lai See Chew's estate. This amount was left to the charity to ensure funds were available to provide for the future educational costs of all the remaining children under our current remit. It will be invested on a slightly longer basis for our future needs.

The surplus also includes a sum of £7,407 Gift Aid reclaimed for 2022, but not yet received, and a scheduled quarterly payment of £12,743 to Nepal due to be transferred in January 2023.

The surplus also includes £12,959 held in our Redwood Bank 95-Day Notice account, also intended for funding future university tuition fees for our sponsored young people.

A further £1,706 is held in our Bank of Kathmandu Ltd account. Trustees have agreed that the Nepal account should hold a reserve of no more than £2,000, but this can be difficult to control as we do not always receive timely requests for payments for on-going school projects (e.g. breakfast clubs) that we support in Kathmandu. Before quarterly payments are made from our UK account, Trustees first assess what funds are available to utilise in the Nepal account.

The Balance Sheet shows current assets as £95,271, when the Gift Aid reclaim of £7,407 due from HMRC is taken into account.

Funding for all activities is raised by donations, from friends of the charity, from fundraising events or from grants. Sponsors of individual children make payments of regular donations to support a named child.

Policy on Reserves

Trustees have agreed that the reserve should remain at £5,000 in the UK account and, from 2019, £2,000 in the Nepal account.

The rationale for the UK reserves is that if we lose any sponsors or regular donors, we have sufficient funds in reserve in the UK account to cover a shortfall. In Nepal the reserve allows for the regular fluctuation of the Nepalese rupee against the GP pound.

Funds Materially in Deficit

We have no funds in deficit.

Funds held as Custodian Trustee

We hold no funds as Custodian Trustee.

Trustees' Responsibilities in Relation to the Financial Statements

The Trustees (Directors) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year, which gives a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for the year. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;

KIDS IN KATHMANDU NEPAL LTD
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the accounts on the going concern basis, unless it is inappropriate to presume that the charitable company will continue in operation; and to
- appoint an Independent Examiner to examine the accounts and to provide an Independent Examiner's Report.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

As a smaller company, under the terms of the Companies Act 2006, the Trustees have not required the accounts to be audited, but we are required by the Charity Commission to have the accounts independently examined.

This report was approved by the Trustees on the 12th April 2023 and signed on their behalf by:



Stephen Smith

Director

KIDS IN KATHMANDU NEPAL LTD
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

Statement of Financial Activities

	Notes		
		2022	2021
Incoming Resources		Unrestricted Funds	Unrestricted Funds
Donations and grants	2	61,960	69,807
Fundraising Income	3	3,477	7,399
Other income	4	50,000	0
Total incoming resources		115,437	77,206
Resources Expended			
Charitable activities: supporting sponsored children, an orphanage and four schools in Kathmandu	5	57,250	61,381
Ex gratia payment		0	0
Purchase of Nepali/Craft Goods		0	0
Fees	6	1,274	1,039
Governance Costs	7	350	545
Administration Costs	8	5,163	993
Fundraising Costs	9	1,538	147
Total Resources Expended		65,575	64,105
Net Incoming Resources		49,862	13,101
Other Gains and Losses		0	0
Cash at bank & in hand at start of year		48,073	42,401
TOTAL FUNDS CARRIED FORWARD		97,935	55,502

The notes found on pages 26-28 form part of this Statement of Financial Activities and the Balance Sheet on page 25.

The Independent Examiner's Report can be found on page 29.

KIDS IN KATHMANDU NEPAL LTD
BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2022
Balance Sheet

		£	£
		2022	2021
Fixed Assets			
Tangible Assets		0	0
Investments		0	0
Total Fixed Assets		0	0
Current Assets			
Stock and work in progress		0	0
Debtors	10	7,407	7,429
Cash at bank and in hand at year end	11	86,905	47,303
Interest	12	959	770
Total Current Assets		95,271	55,502
Creditors: amounts due within a year		0	0
Liabilities and charges		0	0
Net Assets		95,271	55,502
Funds of the Charitable Company			
Unrestricted funds	13	88,271	48,502
Designated Reserve Fund - unrestricted		7,000	7,000
TOTAL AVAILABLE FUNDS		95,271	55,502

Audit Exemption Statement

For the year ending 31 December 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to smaller companies.

Directors' responsibilities:

- The Trustees have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006
- The Directors acknowledge their responsibility for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts,
- These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS 102 SORP.

Stephen Smith, Director

KIDS IN KATHMANDU NEPAL LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1. Accounting Policies

1.1 Basis of preparation

These accounts have been prepared on the basis of historic cost convention in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, to be used for accounts commencing on or after 01 January 2016.
- and with the Charities Act 2011.

1.2 Changes to previous accounts

None

1.4 Incoming resources

All incoming resources are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources
- the Trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Donations and Grants are only included in the SOFA when the charity has unconditional entitlement to the resources.

Gift Aid Tax reclaims are included to the value expected to be reclaimed from HMRC with regards to eligible donations received since registration with the Charity Commission on 27 May 2011.

The charity has no investments.

1.5 Expenditure and liabilities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities for its beneficiaries.

Fundraising costs are those costs incurred in setting-up events to attract income.

The charity has no fixed assets.

There are no liabilities or charges due.

2. Donations and Grants

Donations and grants are from the following sources:

	£
Sponsor & Other Donations	32,124
Grants from Futures for Kids	10,000
Grants from John Horseman Trust	5,000
Gift Aid Reclaim 2021	7,429
Gift Aid Reclaim 2022 (Estimated)	7,407
Total	61,960

3. Fundraising Income

Fundraising income includes income from and donations towards all events held during the accounting period. This included the quiz night proceeds, text raffle proceeds, GAYL amounts received and Brighton Half Marathon Sponsorship Appeal.

4. Other Income

We received a legacy payment of £50,000 from the Estate of Lai See Chew, KIKN Founder, who died in 2021.

KIDS IN KATHMANDU NEPAL LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

5. Resources Expended on Charitable Activities

Expenditure is broken down for sponsored children, Saves Lives Foundation Orphanage and projects at six schools.

	£
School Fees for sponsored children (some started higher education mid-year)	2,542
University/Higher Education Fees for sponsored young people	9,731
Breakfast Club for 150 nursery children at Shree Neel Barahi School	5,744
Breakfast Club for 150 nursery children at Lubhoo School	5,744
Breakfast Club for 100 children at Shree Buddha School	3,830
Breakfast Club for 100 children at Saraswati School	3,830
Breakfast Club for 100 children at Nepal Adarsha School	3,830
Breakfast Club for 85 children at Ishwor School	3,064
Salary 0.5 Computer/Science Teacher at Neel Barahi School	1,200
Karate Teacher Salary at Neel Barahi School	680
20 CCTV Cameras at Lubhoo School	1,321
Nursery Class Set Up at Lubhoo School	943
Nursery/Feeding Assistant Salary Contribution at Shree Buddha School	465
25 CCTV cameras at Shree Buddha School	1,780
Nursery Class Set Up at Shree Buddha School	1,500
20 Computer Chairs for Saraswati School	625
Contribution to electricity bill and water at Ishwor School	160
Nursery/Feeding Assistant Salary Contribution at Ishwor School	465
School Uniform for 70 Children at Ishwor School (Jan 22)	570
Winter Coats for 130 Children at Ishwor School (Dec 22)	1,387
Food and Clothing Costs for our sponsored children for the Dashain Festival	1,295
Contribution to rent & utilities at Save Lives Foundation Orphanage	6,000
Taxi fares to visit schools in Nepal and food for meeting with university students	134
Gift payments to sponsored children while in Nepal	410
Total	57,250

6. Fees

Fees are for website hosting and security, bank charges for transferring monies to Nepal and Bank charges in Nepal. Fees also include Public Liability Insurance and an annual Zoom subscription for online Trustee meetings.

7. Governance Costs

Governance costs include the cost of printing the Annual Report.

KIDS IN KATHMANDU NEPAL LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

8. Administration Costs

These costs include postage, printing and stationery. There is also an amount of £4,168 for air fares to Nepal. These were initially paid from the KIKN account but were fully reimbursed as donations by the two Trustees.

9. Fundraising Costs

The main cost is for the hire of the quiz venue and quizmaster but also includes the renewal cost of a lottery licence with the local authority.

10. Debtors

The sum of £7,407 is the amount the charity expects to receive from HMRC from the Gift Aid reclaim for 2022.

11. Cash at Bank and In Hand

On 31 December 2022, there was a sum of £73,179 cash in our HSBC bank account, and we have a £20 cash float. £12,959 is held in our Redwood bank account. There was also a sum of £1,706 in the Bank of Kathmandu account. The £7,000 reserve is included in these sums.

12. Interest

Interest paid on the Redwood bank account was £959.

13. Unrestricted Funds

There are no restrictions on any of the expenditure of the donations and grants received, provided such expenditure complies with the Objects of the charity. The Reserve Fund of £7,000 is identified separately as an unrestricted Designated Fund.

14. Company Status and Corporation Tax

The company is limited by guarantee and does not have a share capital. The liability of the members, in the event of winding up, is limited to £10 each.

15. Corporation Tax

The Charitable Company submits a Corporation Tax return to HMRC, as and when requested. To date, as a registered charity, we have been exempted from any charges.

KIDS IN KATHMANDU NEPAL LTD
INDEPENDENT EXAMINER REPORT FOR THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

Independent examiner's report to the trustees of Kids in Kathmandu Nepal Ltd

I report on the accounts of the Kids in Kathmandu Nepal Ltd (Charity no 1142150), which are set out on pages 22-25, for the period ended 31 December 2022.

Respective responsibilities of trustees and examiner

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

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

Basis of independent examiner's statement

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 the 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 material matters have come to my attention which gives me reasonable cause to believe that, in any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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; or the
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

I 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.

Name: Tracy Richardson

Relevant professional qualification or body: ACMA (Associate Member of Chartered Institute of Management Accountants)

Address: 85 Norman Road, Leytonstone, E11 4PY

Signature:



Date: 23rd April 2023

The Life Story of Rasmila, a Sponsored Young Woman Living at Save Lives Foundation

Rasmila Tamang



Namaste.

I was born in a small village in the Nuwakot district of Nepal. I was born into a family of 5 including myself. I was told that my mother struggled a lot while giving birth to me. Although I was told that I was an unwanted child, I don't know the truth yet. We used to live a normal life until my mother passed away and before we found out that our dad was not in good health. Our dad was suffering from chronic kidney failure and we didn't have enough money to treat him. I was pretty immature, so I didn't know the consequences, but later I found out that it was impossible to recover from kidney failure unless you perform a transplant and it was not possible for our family to do so.

I used to live in a small village in a small house with my sisters, but one of my sisters escaped from the house so as to earn money for herself, and live her own life. Then my second sister was responsible for all the household and for looking after me and my father. She was a tough fighter. She used to do all work herself and I used to go to school. I was not a good student at that time, and I used to roam around and make excuses not to attend school, and give hard time to my sister and father.

As I mentioned before, I was not so considerate about anything at that age. I was carefree. After my mother passed away my life changed drastically. Father couldn't support me with my studies and expenses. I was transferred to my mother's sister's house so that I could continue my studies, but I was not that good, so I couldn't continue studying. To sum up, I was not a good student. My mother's sister somehow found out about Save Lives Foundation where I am staying now.

My life changed after I came here. At first I was not willing to come here because I didn't want to leave my village, my friends over there and my family, but now I think about that and tell myself I would have regretted not coming here. My mother's sister came to drop me off here. The first day I came here, mom (Uma Mathema) as well as all my brothers and sisters were preparing to cook Momo (a Nepalese dish like dumplings).

I remember how dirty and shabby I looked when I arrived here. My nose was running, and my hair was long and dirty. After a few days I went to the barber and had my hair cut for the first time. After that we went to a school for my admission, but there came another problem. The school was not ready to admit me into grade 3 because of my poor English. My mom tried her best and got me admitted in grade 3. It was hard for me, as well, because I was not as good at study as my friends, and my English was very poor. At that time, we had a home tutor who used to teach us all the subjects and she used to teach English to me. I tried my best at learning and writing English and my brothers and sisters also used to help me. I got my first result and it was good enough, so mom was very pleased with me.

After that I tried my best to keep up the good grades. I was doing well with my studies. Everyone around me was happy. We used to meet many volunteers (at Save Lives Foundation) who were fun-loving, and we used to sing, dance, and even do fashion shows while we were young. This doesn't happen nowadays because we are all grownup, as well as being busy with our studies.

As the days went by my life began to change and I had a dream to pursue. From the early days of my school life my dream was to be a nurse. I used to tell mom and Lai See didi that I wanted to become a nurse when I grew up. Most of the memorable days of my school life was having fun with my friends

and having plenty of time to play with brothers, sisters and mom, as well as volunteers. They were fun to be around. We used to enjoy their company.

As the days went by, we were busy doing homework and studying for unit tests so didn't get time to play with each other. My school life was going to end, and I must say it was one of the best memories I had. We used to go to early morning classes, come back for lunch, and then restart the regular classes. Oh, and I remember that all the classes got punished for not answering the questions, and the punishment was to stand on the school ground facing the wall which was quite hard at the time.

After completing grade 10, along with my brother I went to a nearby school (Neel Barahi School) for teaching (as a volunteer). Along with the teachers we used to handle the students, and teach them. The students were so naughty, and they used to make fun of me and didn't obey me. At that time, I knew how hard it was to be a teacher. I used to think that being teacher was an easy job, but from that experience I can tell that being teacher is one of the toughest jobs ever. I used to get throat pain shouting at the students, and once I nearly got sick. Although it was a tough job I enjoyed being around those students.

For +2 level (6th form) I took Sciences which was quite tough. The biology lab was fun because we used to dissect mice, earthworms and frogs. We learned so many new things while dissecting them. Our teacher used to tell us not to use any gloves and masks. I told mom about that, and she told me jokingly that she wouldn't let me touch anything at home if I didn't use them.

Along with my classmates, we all went to picnic once, and at that time many got lost in the area, and mom told me not to walk around by myself. She cares about everything we do. She is such a caring mom.

After completing my +2 level I was planning to study to be a dental assistant in Japan, which was going to be sponsored by one of uncle's friends (uncle is a friend of Uma Mathema). For that I needed to study Japanese language. I studied Japanese language for about 3 months and after that we were not sure if they were really going to sponsor me. They used to change their criteria and make excuses. So mom and I thought that it was better to continue study further in Nepal than wasting time. We began to search for courses for my graduation as well as the colleges, but we were late. My plan was totally ruined by the dental assistant thing. I didn't have enough time to prepare for my entrance exam which was one of the most important decisions of my life. As I didn't have enough time, I could not do the entrance examination for all subjects – Pharmaceutical Science, Radiology, Lab Technician, Public Health and other courses. Asking around, it was best to study Pharmaceutical Science rather than other subjects, so I decided to study that subject at university.

It was a tough decision to make. I did my entrance for both private university and government university. Unfortunately, I didn't pass the entrance examination for the government university, so I chose the college for which I had passed. The university in which I passed my entrance examination was very expensive. My mom and I were very upset, because it was very expensive to study pharmaceutical science. Lai See didi was in Kathmandu at that time and she was the biggest support to mom and me. She told us not to worry about the expenses and study the subject that I wanted to study. She helped us go through that difficult time.

I started my Bachelor level in Pharmaceutical Science, as Lai See didi and KIKN promised to support my education. I have seen KIKN helping many students to achieve their dream. I made many new friends and they were fun to be around, and kind as well. As the days went by my semester-end examination was about to start but then this dangerous coronavirus spread out to the whole world. We needed to stay home for our safety. The examination was cancelled for a good reason, but for the students like me, we lost a year. It was very dangerous going out so we stayed home, and took our classes through online study. It was not that hard for us to stay home because we got everything we needed. Mom used to provide us with the necessities.

But to think of the others who used to earn money on daily basis, it was the worse situation for them. They couldn't even have one meal a day. Coronavirus made many people jobless in Nepal. All the people struggled to survive. The situation in Nepal was getting worse so there was no chance of

examination for a while. After the situation settled down a little in Nepal, our examination took place taking all the safety measures. After finishing the examinations, our college reopened so we took classes physically. But after one month the situation got worse again, so Nepal had to apply lockdown again. We are stuck at home taking online classes.

To sum up about my life till now, there were many ups and down. I had made many mistakes, and I have learnt many things from those mistakes. I wish to learn more without doing any mistakes, but it is ok to learn from mistakes sometimes. Life is all about a mixture of happy days and sad days. I will go through all those days because there are many people supporting me to get through these days. My mom, brothers, sisters and Lai See didi have helped me and supported me, and one day I will make them all proud. I will try my best to become a woman like my mom and Lai See didi. whom I adore the most. The best is yet to be



The above account was written in early 2021. At the end of 2022, Rasmila was in the final graduation year of her Pharmaceutical Science degree course. Rasmila is also now a Trustee and Treasurer of Uma Mathema's Save Lives Foundation charity, and she supports Uma Mathema in dealing with KIKN operations in Kathmandu.

Rasmila, centre back row, with her Save Lives Foundation 'brothers & sisters', receiving sponsors letters – & with Uma Mathema and Janet Davies.

The Life Story of Rajkumar B Ka, a Sponsored Young Man Living in Riverside Slum Housing

Life is full of beautiful moments when we make it with our own struggle. It makes me very happy. My name is Rajkumar B.K. I live in Swoyambhu now. I am originally from Sarlahi district. The place is very green and peaceful, where we can find everything.

My mother's name is Kamali B.K. and my father's name is Gopal B.K. They both died 17 years ago. I was born into a poor family. I have my grandmother who is almost 80 years now. She had helped me in my difficulties. And she is still taking care of me. She has brought me up. She is my everything. Her name is Nangol Maya B.K. I love her very much because of her contribution to me. I will never forget her as long as I am alive. She still loves and takes care of me. I cannot live without her. Before moving to Kathmandu, I used to live in village with my grandmother, but my mother used to travel from her village to Kathmandu frequently. After that we moved to Kathmandu.



My journey starts from the slum where I have been staying since I was 14 years of age. The slum is located at Swoyambhu on the bank of Drain River. It is very difficult to stay there during rainy season because of the heavy rainfall.

KIDS IN KATHMANDU NEPAL LTD

TRUSTEES' REPORT 2022

APPENDIX A – CASE STUDIES

I have been victimised from the day we started to live there. From the day we moved to that place I could not concentrate in my studies. As a result, I started to get poor marks. But one day Jana Sudhar School offered me a good education. From the moment I began my school life, I worked hard. I also worked in the fields while I was studying at Jana Sudhar School.

When I was in class 2, I got a scholarship from Uma Mam. (Uma Mathema), the person who has helped me since I was in class 2, and who is really kind and loveable.

I always had good grades and stood first in the class. Since, Jana Sudhar School only provides education up to grade 8, after finishing my 8th grade, I joined Neel Barahi School and continued my further education. From that time, I was connected with Lai See Mam (Lai See Chew) from Kids in Kathmandu Nepal.

Neel Barahi School provides higher level education of different faculties. I finished my higher education and then joined Janamaitri campus for my Bachelors level degree. My major is English and I'm working hard to get good grades. I try to grab every opportunity life throws. I also have a job and I'm managing both my work and study. I hope my dream to be an English teacher comes true.

There are many people who I adore and respect. I'm really thankful to Uma Mam and Lai See mam; They are a great inspiration and will always be people I respect. I thank them for everything and wish to do great things in my life just like them. Thank you, Thank you for everything. One day I also want to give back to society. Love to everyone.

Rajkumar's account was written at the end of 2022.



Left: Rajkumar in his family home with his grandmother & a cousin.

Below: Rajkumar in the alleyway along the Drain River, outside his home.



Stephen Smith and Janet Davies visited his slum house during their visit to Kathmandu in November 2022. At that time Rajkumar was earning some money by acting as a guide at the Swayambhunath Temple (known as the Monkey Temple, in view of the many large monkeys that inhabit the site), and which is very close to where he lives. He relies on donations from those to whom he gives guided tours.

Rajkumar speaks good English, and he gave Stephen Smith and Janet Davies an excellent tour of the various Swayambhunath Temple buildings and extensive grounds following their visit to his family home.

Shree Lubhoo Secondary School



Seven of the eight KIKN sponsored young women from Lubhoo School, with the Principal, Prabha Laxmi Amatya. They are holding the letters from their sponsors.

The missing pupil was still away with her family at the end of the Dashain festival.

Chief Officer, Stephen Smith, receiving a 'Thank You' gift to KIKN from the Chair of Lubhoo School (with Uma Mathema to his right).



Letter of appreciation for the support that KIKN provides to Lubhoo School.



Breakfast Club (Tiffin) at Lubhoo School.

The children are being given eggs. One of KIKN's breakfast club specifications is for protein to be included in the menus, as families can rarely afford to buy food that contains adequate protein for their children.



Below – nursery class furniture provided by KIKN for Lubhoo School



Zinc House for the Family of Nita Pariyar's Family – Funded by KIKN



Left shows the zinc house when completed early 2022 – Nita with her mother.

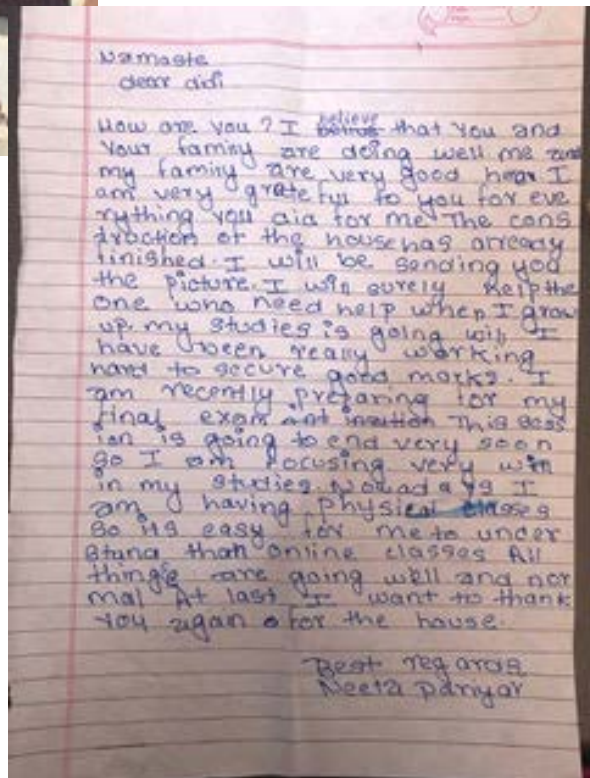
Nita attends Lubhoo School, and is a young person sponsored by KIKN.



Left and above shows the zinc house & the surrounding area in November 2022.



Right – Nita's thank you letter to KIKN after the zinc house had been built for her family.



Nepal Adarsha Secondary School



Nursery Class teacher observing a pupil learning English words from the alphabet.



A very young pupil with her older sister, waiting for her nursery class to start (see her on right in top nursery class picture).

Neel Barahi Higher Secondary School



School buildings under renovation, with earthquake-proofing. The playground is a construction site area.



A plaque presented to KIKN as thanks for our support to the school since 2011.



Zinc Temporary Classroom
Block at Neel Barahi School



One of 10 temporary classrooms within the zinc building, in use during the school's rebuilding programme.

Example of nursery class furniture provided by KIKN for Neel Barahi & Nepal Adarsha Schools during 2022.



Shree Buddha Secondary School



Nursery class at Buddha School.

Below – Buddha School twins in 2022, in nursery class, and left in 2019 when only 18 months old.



Breakfast club (tiffin) taken by nursery class pupils in Buddha School playground – funded by KIKN.

Buddha School nurse, with poster for girl's girls' personal health day.



Inclusive Class at Buddha School.



Left –

Right – Teaching staff at Buddha School.

All women teachers at Government Schools wear pink traditional dress.

Shree Ishwor Adharbhot School



Right – a classroom at Ishwor School

Below – Ishwor pupils wearing winter coats funded by KIKN in December 2022. All 130 children received a new winter coat.

Below – School books provided to Ishwor School by KIKN.





Preparation of Tiffin at Ishwor School

Breakfast club funded by KIKN.





Ishwor School is a basic primary school, in an impoverished district of Kathmandu. The buildings are in a poor state of repair, with no glass in the classroom windows. The headmaster would like to increase the size of, and improve the school infrastructure, but there is no room on the site for expansion.

Open Day at Save Lives Foundation – November 2022



Stephen Smith, Chief Officer, and Janet Davies, Trustee, at Save Lives Foundation with 18 young people who are currently sponsored at university or school, and with two KIKN graduates.



Above & left – Uma Mathema with KIKN sponsored school and university students.

Accounts



KIDS IN KATHMANDU NEPAL

"a better life through education"

Annual Report and Accounts 2021



Kids in Kathmandu Nepal supports orphaned and underprivileged children and young people in Kathmandu by providing facilities and activities that assist in advancing their education to improve their life chances

KIDS IN KATHMANDU NEPAL LTD
(A company limited by guarantee)
REPORT AND FINANCIAL STATEMENTS
01 JANUARY 2021 TO 31 DECEMBER 2021

Company Registration Number: 07517465

Charity Registration Number: 1142150

Kids in Kathmandu Nepal Ltd

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Cover photograph shows KIKN Founder/Chief Officer, Lai See Chew, on her last visit to Nepal in 2019, with Uma Mathema and sponsored young people at Save Lives Foundation.

Lai See Chew – 11 June 1950 - 08 October 2021

KIDS IN KATHMANDU NEPAL LTD
REFERENCE AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2021

Trustees/Directors:

- Lai See Chew Founder/Chief Officer (died 08 Oct 2021)
- John Crowe
- Jonathan Hamer
- Marjorie Jackson, OBE Acting Chair (From 17 Jan 2020)
- Kate Pottinger
- Stephen Smith

Company Registration Number

07517465

Charity Registration Number

1142150

Registered Office

58 Durban Road, Beckenham, Kent, BR3 4EZ

Bankers

HSBC Bank, 141 High Street, Beckenham, Kent, BR3 1BX

Redwood Bank Ltd, The Nexus Building, Broadway, Letchworth Garden City, SG6 3TA

KIDS IN KATHMANDU NEPAL LTD
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

TRUSTEES' REPORT

The Trustees, who are also Directors of the charitable company for the purpose of the Companies Act 2006, submit their annual report and the financial accounts for Kids in Kathmandu Nepal Ltd (KIKN) for the year ended 31 December 2021.

The Trustees confirm that the annual report and financial accounts comply with the current statutory requirements, the requirements of the company's governing documents and the provisions of the Charities Commission Statement of Recommended Practice (SORP) FRS 102.

STRUCTURE AND GOVERNANCE

Organisational Structure

Kids in Kathmandu Nepal Ltd was incorporated as a company limited by guarantee on 02 February 2011 (company number 7517465) and registered as a charity with the Charity Commission on 27 May 2011 (charity number 1142150). The charity is governed by its Articles of Association. Legal responsibility for the management of the charity is vested in the Board of Trustees.

The charity has no members, other than the Trustees. It has no ties with any other organisation. The Board of Trustees makes all strategic decisions.

Ms Lai See Chew, Founder, was Chief Officer of the charity and co-ordinated activities, including providing agendas and minutes of meetings, reporting to sponsors on the children they support and liaising with the orphanage and schools that we support in Nepal.

Sadly, Ms Chew died on 08 October 2021, following a brave battle with cancer throughout the year. During her illness, until her final days, Ms Chew continued to work tirelessly on KIKN charity business, assisted by Trustee Mr Stephen Smith. *See Obituary p 39.*

The role of the Chief Officer will be reviewed by Trustees in January 2022.

Ms Marjorie Jackson has been Acting Chair since January 2020. This will also be reviewed by Trustees in January 2022.

The Save Lives Foundation Orphanage is the hub of the charity's work in Kathmandu. Mrs Uma Mathema, House Mother, is our key contact in Nepal. She liaises with the schools, Paropakar Orphanage and with parents or families of sponsored children who live in their family homes. She monitors operational projects and brings to our attention any matter she considers the charity needs to know and she assists the Chief Officer to identify and prioritise potential new projects. During the year, on our behalf, she purchases authorised goods for the children or schools from our Nepal bank account.

We do not, as a general rule, give any money directly to the sponsored children, their families or the schools. Due to the pandemic, there was an exception in 2021, whereby we gave money directly to some of the schools to distribute to parents. We pay fees and pay for the goods and services directly to the providers, so we have control over how the money is spent.

Bank transfers of funds from our UK bank account to Nepal require the authorisation of Mr Stephen Smith, Deputy Chief Officer, together with either Ms Kate Pottinger or Mr Jon Hamer after approval by Trustees. We have a dedicated bank account in Nepal, operated by Mrs Mathema, and we receive copies of the bank statements, so that we are able to monitor expenditure.

Due to the continuing coronavirus pandemic, and the Chief Officer's illness, the Charity's Annual General Meeting was not held in 2021.

KIDS IN KATHMANDU NEPAL LTD
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Chief Officer Annual Visit to Nepal

Since the Charity was established in 2011, and for several years before becoming registered as a charitable company, each September Ms Lai See Chew, Chief Officer, visited Nepal, at her own expense, staying at the orphanage in Kathmandu, visiting the schools and meeting all sponsored children, to ensure that the transferred funds have been utilised as directed. However, due to the coronavirus pandemic and the Chief Officer's serious illness, this has not been possible since 2019. Nevertheless, until her death in October 2021, the Chief Officer has kept in regular contact with Mrs Mathema, our representative in Nepal at the Save Lives Foundation orphanage in Kathmandu. KIKN's work has continued and rapidly responded to the changing situation and needs of the schools, young people and families whom we support, during the coronavirus pandemic. Following Ms Chew's death, Mr Smith has been the main contact with Mrs Mathema.

Staff

Kids in Kathmandu Nepal charity does not employ any staff and has no premises costs. All its administrative duties and fundraising efforts are carried out voluntarily by the Trustees and by supporters of the charity.

Recruitment and Appointment of Trustees

The Articles of Association provide that Trustees (Directors) are appointed for a period of four years, when they must retire, but can be re-appointed in accordance with the rules outlined in clause 31 of the Articles of Association. The minimum number of Trustees is three, with no maximum number stated. Trustees can be appointed at any general meeting, under the terms of the Articles of Association.

All current Trustees are sponsors of children supported by KIKN, or donors to the charity. We ask that all potential new Trustees attend a Board meeting and meet with the other Trustees, before consideration of appointment.

The Board of Trustees holds quarterly Trustees' meetings. The Chief Officer, Chair or other Trustees meet at least monthly, to oversee the administrative duties of the charity, to deal with financial matters and to plan activities, such as fundraising events and publicity. During the 2021 coronavirus pandemic, the quarterly Trustees' meetings were held online via Zoom.

Induction and Training of Trustees: New Trustees are provided with detailed information about Trustee responsibilities and provided with Trustee guidance material sourced from the Charity Commission. We refer to this guidance and to our Articles of Association, particularly when new Trustees are appointed.

As the charity provides for the needs of children, albeit in Nepal, we have a policy now known as Safeguarding Children Policy (formerly Child Protection) which is given to all Trustees and to all sponsors of individual children. Under this policy, anyone who visits Nepal on KIKN business requires a DBS (Disclosure and Barring Service) check.

KIDS IN KATHMANDU NEPAL LTD
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

OBJECTS AND ACTIVITIES

Summary of Objects

The charity's Objects are as follows:

- To relieve the poverty of orphaned and underprivileged children and young people up to the age of twenty-four (24) years in Kathmandu Nepal by the provision of clothing, equipment and other goods for daily living; and
- To advance in life and relieve the needs of orphaned and underprivileged children and young people up to the age of twenty-four (24) years in Kathmandu Nepal by providing support, facilities and activities which assist in advancing their education and developing their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.

Summary of the Main Activities Undertaken in Relation to these Objects

Sponsored Children

Nepal is one of the poorest countries in the world. Not all the children we support are orphans, but those who are not orphans are from destitute families, who would be unlikely to access educational opportunities without our support, particularly the ability to attend years 11 and 12 (sixth form in Nepal), further education or university. All children put forward for sponsorship are carefully considered by the Chief Officer and the orphanage House Mother, Mrs Mathema.

For sponsored children, the funding ensures that they have adequate summer and winter clothing, school uniforms and essential equipment for schooling, and pays for any school fees. For children who live with their families, we also provide a table and a large solar rechargeable battery lamp to enable them to do their homework in homes that do not have an electricity supply.

The majority of the sponsored children whom we support are girls. The Trustees have agreed that should we sponsor any more children, they will preferably (but not exclusively) be female. Nepali girls from poor families are sometimes 'sold' and trafficked. They generally have less opportunity to access education. We consider that by supporting girls and young women, they will have greater opportunities to gain life skills for future employment and are less likely to be seen as a burden to their families.

The majority of sponsors for individual children are friends, acquaintances, or contacts of the Trustees, and others have come via fundraising events and publicity. Sponsors agree to provide regular funding for a named child. The sponsors receive reports on their sponsored child's progress at school. In accordance with our Safeguarding Children Policy, any communication from a sponsor to a child must be vetted by the Chief Officer.

We now have 14 young people undertaking graduate or other higher education courses. There are three sponsored children in sixth form and others who are coming up to sixth form age, many of whom hope to go on to university where tuition fees are much higher than school fees. Therefore, Trustees have agreed that when a currently sponsored young person completes their education at school or university (whichever is the highest they achieve), we will not take on a new child, but ask the child's sponsor to become a general donor, helping to fund the additional costs of university education or the school breakfast clubs. Therefore, we will retain the same number of donors, even though there may be fewer sponsored children and young people. To date this has been agreeable to all sponsors whose child has either left school, graduated or has left Kathmandu.

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FOR THE YEAR ENDED 31 DECEMBER 2021

Institutions

In addition to our sponsored children, we also continue to provide support to the Save Lives Foundation Orphanage, the Shree Neel Barahi Higher Secondary School, Lubhoo Secondary School, Ishwor Primary School, Saraswati Secondary School, Shree Buddha Secondary School and Nepal Adarsha Secondary School.

It should be noted that although many schools have 'Secondary' in their title, they generally take children from nursery school age.

KIKN provides breakfast clubs at all the six schools that we support. Research and experience have shown that school breakfast clubs are an incentive for destitute families to send their children to school and for the children to be able to learn better when they have eaten adequate food. Breakfast is known as 'tiffin' in the schools, and generally taken at midday.

The schools recognise the value in providing food when it encourages parents to enrol and send their children to school. KIKN recognises that funding breakfast clubs enables the access to education for socially disadvantaged children.

In January 2021, most schools in Kathmandu returned to classroom-based tuition, following a long coronavirus lockdown. However, in response to the second coronavirus wave in April 2021, schools were closed again, and did not reopen until September/October 2021.

KIDS IN KATHMANDU NEPAL LTD
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MAIN ACHIEVEMENTS DURING 2021

Sponsored Children and Young People

At the start of 2021 the charity was sponsoring a total of 31 children and young people. There were the same number at the end of the year. It is unlikely that KIKN will sponsor any new children for the foreseeable future, in view of the high cost of university and higher education courses for those currently sponsored.

There are now seven sponsored children cared for at the Save Lives Foundation Orphanage, since Rajesh left the orphanage to live with his family in 2020. KIKN continues to fund his Hotel Management course. Three of the orphanage young people have co-sponsors, meaning that six sponsors help fund their school, college or university fees.

Of the seven young people living at Save Lives Foundation Orphanage, six are now undertaking graduate courses, all funded by KIKN. Rasmila, is in the 3rd year of her Pharmacy degree, with the other five in their 1st year of their undergraduate courses: Panjum is taking an accountancy course; Sarmila a psychology degree; Urmila a law degree; Sangmu a Mass Communication course; and Sujana a Bachelor in Business Administration degree.

Pramila, the youngest at Save Lives Orphanage, is still attending Sirius English Boarding School (boarding schools in Nepal, mainly take day pupils).

There are now only two sponsored young people at Paropakar Orphanage, one in the 6th form and one undertaking a 3-year nursing diploma course, funded by a scholarship, with KIKN paying an allowance for books and subsistence. The other three young people have entered medicine degree courses sponsored by an American charity and are no longer sponsored by KIKN.

We continue to sponsor one boy at Paropakar Boys' Orphanage and school, which is located in Bhaktapur, on the outskirts of Kathmandu.

Laxmi, a severely physically disabled young woman, commenced a social work course in October 2018, and is now completing her third year. KIKN funds Laxmi's course and we contribute to 50% of her wifi costs, to enable her to carry out her course work.

Sunita, a sponsored young person, who was living with her father, step-mother and two younger siblings in one over-crowded room, moved into the Save Lives Orphanage in 2017, and continues to live there, helping with chores in return for her bed and board. Living at the orphanage enables her to study more easily, but she continues to have contact with her family, who live close by. During the year she has left Neel Barahi School and is training to be a teacher.

Three other former pupils from Neel Barahi School, are undertaking teacher training courses, with another taking a literature degree. We provided 6 months living allowance for Rajkumar, one of those taking a teaching course, as he was made homeless when the shack where he lived with his grandmother was demolished in the recent slum clearance.

The other sponsored children and young people live with their families and attend Shree Neel Barahi School and Lubhoo School. In 2021, they all received a supply of new clothing, funded by KIKN.

We have three graduates, Asmita, who completed her business studies degree in 2017, and Apsarah who completed her teacher training course in 2019. Sangita completed her Chartered Accountancy degree in 2020, and secured an apprenticeship at a bank in Kathmandu. These graduates are no longer sponsored by KIKN, but maintain links with the charity, via Mrs Mathema in Nepal.

From 2021 covid appeal funds, we funded 9 mobile phones to assist with online learning for some pupils during pandemic school closures.

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In 2021, despite the pandemic and long school closures, all the sponsored children received the usual new sets of clothing, as funded by KIKN.

Each year, when the Chief Officer has travelled to Nepal, she has visited all the sponsored children and taken a personal greeting from each sponsor to their sponsored child. As this was not possible to be undertaken personally in 2021, due to the coronavirus pandemic, sponsors letters and other goods for the sponsored children and young people were sent to Kathmandu by international courier.

Save Lives Foundation Orphanage

All children in the orphanage are supported by KIKN. The orphanage is in Bafal, an impoverished area of Kathmandu.

In previous years we have funded:

- the installation of solar panels, to have less reliance on the generator and its costly fuel, and;
- a water filtration system, following the 2015 earthquake, in view of the badly contaminated water supply
- the increase of solar panels from three to five (again after the 2015 earthquake) to enable continuous use of the fridge and the water pump
- wardrobes for the teenage orphanage girls were purchased in 2018
- two bunk beds for the children, warm wool blankets for all the beds, a new microwave oven for the kitchen, and a vacuum cleaner were provided in 2019

We fund karate classes for the orphanage children.

In April, Trustees agreed to fund a living allowance for Rajesh, who has left to live elsewhere in Kathmandu with his poverty-stricken family.

In January 2021 Mrs Mathema held an official ceremony to hand over the legal responsibility of the children in her care to the village elders or relatives of the children living at the orphanage.

This took place in the presence of staff from the Social Welfare Council and the families concerned. By officially handing over, Uma discharged her legal responsibility should any of the children meet with accident, misdemeanour, etc, and there would not be any legal implication for Mrs Mathema, the guardian. It simply means that should any of the children choose to leave the orphanage, they can. Apart from Rajesh, all the children will stay on till they finish their university education.

This does not affect the validity of the Save Lives Foundation Orphanage, nor KIKN's future work with Mrs Mathema and the orphanage.

In early 2021, KIKN funded flu vaccinations for Mrs Mathema and the orphanage children.

KIKN could not function without Mrs Mathema's goodwill, time and efforts in ensuring that our work is undertaken in line with good governance. As recognition of the contribution that Mrs Mathema makes towards the smooth running of KIKN's charitable works in Kathmandu, we make a quarterly contribution to rent and utility bills at the Save Lives Foundation Orphanage, together with an ex-gratia payment.

Shree Neel Barahi Higher Secondary School

Shree Neel Barahi Secondary School is in Tankeshwor, near the Kalimati market in Kathmandu, a short distance from the Save Lives Orphanage, and another impoverished neighbourhood in Kathmandu where many of the families live below subsistence level.

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The school takes children from nursery school age to sixth form. The school had some 700 pupils, when Kids in Kathmandu first began providing support in 2011, but the school has increased in size substantially since that time, very much in part due to the equipment and infrastructure that KIKN has funded over the years. In 2011, there were only 8 students in the sixth form, and now there are more than 250, with a total school population in excess of 1,200 pupils.

In past years, in addition to refurbishment & equipment projects, we have provided the school with:

- 35 desktop computers and computer desks in the early years, plus repair of computers in 2018
- a photocopier
- solar panels
- a new science lab
- an inverter (mini generator)
- Nepali dance costumes
- 10 new computers and additional software for the school in 2019, to replace computers originally provided by KIKN, but no longer usable.

Much of the equipment has been funded from grants made to KIKN by Futures for Kids (FFK).

We fund 50% of the salary of a computer/science teacher, to enable the school to recruit and retain a suitable candidate.

We fund the karate teacher's salary, to provide extra-curricular activities, especially for the less academic children. In 2021, Smriti Lama, a KIKN sponsored pupil at Shree Barahi School who excels at Karate, achieved her black belt in the sport.

From January 2013 we have funded a breakfast club for 100 nursery children, and in 2019 we increased the funding to support an additional 50 children. During 2020 Neel Barahi School was included in KIKN's pandemic food relief programme.

From our 2021 covid appeal, we funded food costs for one month for 30 children who attend Neel Barahi School, in view of the ongoing school closures during the pandemic, and no access to the breakfast club.

Over the years, KIKN has sponsored many children attending Neel Barahi School. We currently sponsor five children still at school. Five ex-pupils are currently undertaking graduate courses, four in teaching and one in literature. Three sponsored young people from Neel Barahi School KIKN have now graduated.

Lubhoo Secondary School

KIKN has supported Lubhoo School since 2016. Lubhoo is a poor Newar village in the Lalitpur district of the Kathmandu Valley, east of Kathmandu, some 7 kilometres from the capital city (but 13 kilometres via potholed roads). It is a small school, whose school population has increased since KIKN started to support the school.

At Lubhoo School we have previously been able to fund:

- 20 computers, desks and chairs
- solar panels
- furnishings for the nursery classroom
- play equipment for the playground (swings, slide and two see-saws)
- two basketball poles and layout of a badminton court

KIDS IN KATHMANDU NEPAL LTD
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- a PA system
- science lab improvements
- 18 sets of desks and chairs (providing space for 54 pupils) for use in their new building
- reference library books, to assist upgrading the school's educational status
- 12 computers with desks and chairs for vocational engineering course

Much of the equipment has been funded from grants made to KIKN by Futures for Kids (FFK).

During 2019, from a Nepal Government grant and funding by an Austrian mountaineering charity, school building works that had been under construction for several years were largely completed and operational. A Vocational College for Engineering opened in April 2019, and the school continued to recruit more pupils. Many of the purchases listed above have enabled Lubhoo School to improve its facilities and educational status.

In 2016, we commenced funding a much-needed breakfast club for 100 children at the school. The attraction of more pupils to the school is largely accredited to the introduction of the breakfast club. In January 2020, the funding to the breakfast club was increased to cater for 150 children. During 2020, Lubhoo School was included in KIKN's pandemic food relief programme.

From our 2021 covid appeal, KIKN provided the following for KIKN sponsored children and their families at Lubhoo School:

- we funded food and rent for the nine sponsored children.
- funded 20 bench seats for the school's new Vocational Engineering Course classroom.
- provided for the payment of 6 months' rent and the purchase of equipment for the widowed mother of Binita, a sponsored pupil at Lubhoo School, to enable her to set up a tea shop business to support her family.
- paid for a sewing machine for the mother of Upsana, another pupil at Lubhoo School, to enable her to set up as a seamstress at her home to support her family.
- funded the building of a zinc house for the family of Nita, whose family had been evicted (known as a zinc house, as the walls are built with bricks, but covered with corrugated zinc).

Ishwor Adharbhot Primary School

Ishwor Adharbhot Primary School is a very small school in Swayambhu, in Kathmandu city. In September 2017, when the Chief Officer was first introduced to this school, there were only 50 pupils. The school population now fluctuates between 85 and 90 pupils. The school is very poorly furnished, with no glass in the windows, and is built around a small compound serving an extremely impoverished community, where there are many beggar children. No school fees are payable.

To date we have:

- provided a computer, printer, a photocopier, table and chair for the school
- provided flooring and equipment for the beggar children's classroom
- funded electrical wiring for classroom lights and fans
- purchased two sets of school uniforms, made to measure by local trades people
- provided a supply of exercise books, stationery, a drum set and a metal lockable cupboard

KIKN continues to supply exercise books to the school, as required, and more were provided in 2021.

Much of the equipment has been funded from grants made to KIKN by Futures for Kids (FFK).

In September 2017, we started to fund a breakfast club for 50 children, and funding was increased to include all 85 pupils from January 2018.

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In October 2018, we commenced funding a contribution to the nursery teacher's salary at Ishwor School, to enable the school to pay and retain a suitably qualified person, and this funding was increased in October 2019.

From the end of 2019, KIKN has funded a quarter of the cost of the school's water and electricity bills.

Each year since 2017, KIKN has funded food for the families of the 30 beggar children, which is distributed during the Chief Officer's visit, and prior to the Dashain festival, and in 2019 this was provided to the families of every child attending Ishwor School. As this was not possible in 2020, due to the coronavirus pandemic, Ishwor School was included in KIKN's food relief programme.

As with previous years, all children at Ishwor School received a full set of uniform and other warm clothing in 2021, funded by KIKN.

From our 2021 covid appeal, food costs for one month for 90 children at Ishwor School was provided by KIKN.

Also, from our 2021 covid appeal, KIKN provided a table, chair and bookshelf for the school.

Saraswati Secondary School

Saraswati Secondary School is located in Thecho District in Lalitpur, on the outskirts of Kathmandu, some 13 kilometres from central Kathmandu, though due to poor roads, travel by car can take a considerable length of time. The school has 500 pupils.

When the school was visited in September 2019, the poverty of the majority of pupils was palpable. Many of the children had red-brown coloration on their uniforms and it was explained that the breadwinners in these families mostly work in the local brickworks.

KIKN started supporting this school in January 2019, and we have provided the following:

- purchased 20 computers
- paid for the refurbishment of one of the classrooms

In 2019, we saw that the school was making good use of the 20 computers donated by KIKN (through a grant from Futures for Kids). As well as teaching the pupils, a local NGO (Non-Governmental Organisation) is assisting the school's teachers with IT literacy.

From 2019, we have funded a daily breakfast club for 100 pupils, which the school stretched to feed 135 children each day, helped by lower food prices in more rural areas outside the capital city centre. During the 2020 coronavirus pandemic, Saraswati School was included in KIKN's food relief programme.

Shree Buddha Secondary School

Shree Buddha Secondary School is located in the Godawari municipality of Lalitpur, in the Kathmandu Valley. The school is approximately 18 kilometres from central Kathmandu, and as with other areas in the Kathmandu Valley, journeys by car can be tortuous in view of poor road conditions, particularly during the monsoon season.

However, the school has a forward-thinking Chair of the School Board, who is committed to raising funds through his networking. From local donations, a clean water station was built following the 2015 earthquake, and free uniforms have been procured. Some past pupils have received grants to attend university.

The school calls its nursery a 'playgroup'. There are very young children in this class, some only 18 months old, who require assistance with feeding from school teachers and helpers. Taking these

KIDS IN KATHMANDU NEPAL LTD
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FOR THE YEAR ENDED 31 DECEMBER 2021

young children into school enables their parents to seek casual work. In 2019, we were informed that the school has a high number of orphaned children, many of whom are looked after by local NGOs.

The three rooms where the 55 nursery children are cared for (and educated) were poorly furnished and equipped, with inadequate flooring or blankets.

We have provided the following in past years:

- refurbishment of the nursery classroom
- purchased 12 computers, desks and chairs
- funding towards a Foundation of New Engineering Course

Funding for the refurbishment, computers and furniture was provided by grants from FFK.

In 2020, KIKN started to fund a nursery class teacher/feeding assistant, in view of the young age of many of the nursery class children.

In September 2019, KIKN commenced funding a breakfast club for 50 children. The school has 650 pupils, 35 of whom joined the school when the breakfast club was established. In 2020, KIKN increased the funding for the breakfast club at Shree Buddha School to cover 75 children per day, and increased to include 100 children in 2021. During the 2020 coronavirus pandemic, Shree Buddha School has been included in KIKN's food relief programme.

From unspent breakfast club monies in 2021 (due to school closures during the pandemic), KIKN funded the purchase of 8 computers, desks and chairs for the school.

There were 294 new entrants to Shree Buddha School's 6th form (O & A Level) in 2021, and we funded school uniforms for them all.

Nepal Adarsha Secondary School

Nepal Adarsha Secondary School is a small inner-city school, with just over 300 pupils, located not far from Durbar Square, whose historic temples were badly damaged in the 2015 earthquake.

The school is housed in two blocks. One block is a recently constructed, government-funded building, as the original was destroyed in the 2015 earthquake, and the other block is an older building on the opposite side of the street. The new block houses the nursery class and younger children.

The school's headteacher has been successful in networking with local businesses, and 20 computer tablets have been donated to the school. Thus, the school is conducting some teaching via e-classes.

KIKN has provided the following at the school in previous years:

- 12 computers, desks and chairs
- photocopier
- Gas stove, eating bowls and spoons for the breakfast club

FFK grants have supported the purchase of the above items.

A KIKN-funded breakfast club for 50 pupils was set up in September 2019. From January 2020 this was increased to 100 pupils. During the 2020 coronavirus pandemic, Nepal Adarsha School was included in KIKN's food relief programme.

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BENEFITS TO THE WIDER COMMUNITY IN KATHMANDU

Almost all the goods and services we fund in Nepal are locally sourced in Kathmandu. The children's school uniforms and other clothing are tailored or purchased in the neighbourhood. Most tables, desks, cushions or any other furniture we purchase, are made by local carpenters and craftspeople. Clearly, purchase of these goods has been at a much lower level during the 2020/21 coronavirus pandemic.

Computers and other technical equipment are purchased locally in Kathmandu.

In addition, the breakfast clubs at the six schools we support provide employment for the cooks, and all the raw food ingredients are sourced locally. Again, as the schools have been regularly closed since throughout the coronavirus pandemic, the cooks and local providers of food for the breakfast clubs, will have had less income from KIKN funded projects.

The computer teachers at Shree Neel Barahi Secondary School, the nursery teacher at Ishwor School and the nursery teacher/feeding assistant at Shree Buddha School have secure employment due to our funding. The karate teacher at Neel Barahi School has a regular source of income.

When able to visit Kathmandu, KIKN's Chief Officer buys craft goods in Nepal to sell in the UK to raise more funds. Again, this was not possible during the pandemic.

We are pleased to report that the funds we raise in the UK not only enriches the lives of impoverished children in Kathmandu, but also benefits the wider economy through the provision of employment for local people and by supporting local businesses.

For sponsored children and young people whom we support, their educational opportunities assist them to go onto higher education or obtain employment, so that they are better able to support their own and their extended families, in the future.

We have asked those young people whom we support and are already in further education, that when they eventually have employment (and a suitable income) to consider supporting a young person still at school, so that the circle of educational opportunity continues. Our first graduate, Asmita, who is also a local councillor, is now supporting a young girl who attends Neel Barahi School with her educational fees.

CORONAVIRUS PANDEMIC IN NEPAL

Amnesty International reported that the 2nd wave of the coronavirus pandemic in 2021 was devastating in Nepal, and impacting badly on the country's underfunded health system. Nepal had one of the world's highest rates of covid-19 infections. There were shortages of medicines and equipment for those with covid-19.

UNICEF reported that the main challenge for hospitals across Nepal during the 2nd coronavirus pandemic wave was the lack of oxygen supplies. In September 2021 UNICEF delivered 600 oxygen concentrators to the Nepal Government, which were distributed across the country, and have set up oxygen concentrator banks.

The Kathmandu Post (newspaper) reported that by September 2021, only 15% of the population had been vaccinated against covid-19. This increased to 31.5% by the end of October, with a vaccination drive that was intended to fully vaccinate all the population by the end of December 2021. However, it was not expected that this target would be reached, with only 42% expected to be vaccinated by the end of the year.

It was reported that vaccine scarcity was not an issue, as Nepal was receiving doses by the million on a regular basis. Apart from vaccine scepticism, the major obstacles were the problem of vaccine storage and the lack of trained human resources.

KIDS IN KATHMANDU NEPAL LTD
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

CURRENT POLITICAL AND SOCIO-ECONOMIC SITUATION IN NEPAL

Nepal is a land-locked country, with a population of some 28 million. The population of Kathmandu, the capital city is around 1.5 million, although reported figures are inconsistent. Currently, 21 per cent of the population live below the poverty line, which is calculated at living on less than 1.9 US dollars (£1.45) per day.

Nepal has been politically unstable for many years, with little investment in the country's infrastructure. However, following the adoption of the Constitution of Nepal in September 2015, the coalition government was looking to improve facilities. Since 2017, the country has been ruled by the Nepal Communist Party (NCP).

The regular load-shedding in Kathmandu (no access to electricity supplies for certain periods everyday) has largely ceased, as more sustainable power supplies have been established.

Another recent improvement is that water pipes are being laid in the Kathmandu Valley to enable everyone to have access to clean and free piped water. The majority of people in the lower socio-economic groups currently have to rely on the collection from and use of water at local wells in their vicinity for all water supplies. Only people who can afford to pay have been able to buy fresh water transported by tankers.

The government is also starting to supply computers to some schools. The indication is that, over an estimated period of 4-5 years, all schools will be resourced with computers and computer science teachers.

Prior to the adoption of the constitution, Nepal was divided into 14 administrative zones and these have now been reorganised to form 7 provinces, each with its own headquarters, chief minister and administrative staff. The Nepali press has reported that many people have expressed concern that services and infrastructure will not be improved as they consider that elected officials have a tendency to misuse the revenue the government receives. There is a view that the rich get richer whilst the poor get poorer.

Although India and Nepal have an open border, political relationships are not always positive, and there are disputes over the border in at least two areas in Nepal. There is competition between China and India to develop and improve infrastructure. China is currently favoured by Nepal, as China had helped Nepal during the economic blockade imposed by India in 2015.

In September 2020, it was reported that China had encroached onto Nepal's territory and constructed 11 buildings in a remote area of the Himalayas, bordering Tibet. However, the Nepalese Government has been largely quiet about these issues, despite local protests. This may not be surprising given that China is the highest provider of foreign aid to Nepal.

Unfortunately, the economy has been unstable, partly affected by regional conflict in India over territorial issues in Kashmir. During 2019, the Nepalese rupee fell to its lowest level against the GB pound, and inflation was running at 30%. This meant that purchases in Kathmandu had to be made with caution, to remain within the budget approved by Trustees. Fortunately for KIKN, the level of the Nepalese rupee against the GB pound has risen significantly during 2020 and 2021.

However, alongside the coronavirus pandemic crisis, Nepal has been plunged into more political turmoil. A constitutional crisis was triggered in December 2020 when the Prime Minister, KP Sharma Oli requested the President to dissolve parliament in a bid to counter discord within the ruling party. At the end of May 2021, the President dissolved parliament for the second time. There were rallies in several cities in Nepal against what was seen as a bid by the President to protect the Prime Minister KP Sharma Oli's political career, after he had lost a confidence vote in early May.

China has tried to mediate between the factions. Relations with India remain sour, since the 2020 territorial border disputes.

KIDS IN KATHMANDU NEPAL LTD
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FOR THE YEAR ENDED 31 DECEMBER 2021

The Prime Minister was then forced out of office by a landmark Supreme Court verdict, and was replaced in July 2021 by Sher Bahadur Deuba, who became Prime Minister for the fifth time and formed a coalition government. The new government then ruffled feathers, by beginning an investigation into the possible border encroachment by China.

Deuba attended the COP26 Summit in November 2021 and raised issues of climate change in the Himalayas.

The Millennium Challenge Corporation (MCC) agreement to a grant of \$500 million USD by the USA to Nepal for building electrical transmission lines and improving connectivity has yet to be ratified, due to a lack of political party consensus on the agreement. Nepal would contribute \$130 million to the project. Transmission lines would be built to the Indian border, to enable Nepal to export power from Nepalese hydropower projects that are expected to produce a surplus in the next decade. The funding would also provide for 300km of improvements to the East-West Highway, with the hope to encourage and incentivise the Nepal government to spend more resources on maintenance of key roads.

In 2021, the Nepali Army became the 2nd largest troop contributor to the UN peacekeeping mission.

KIDS IN KATHMANDU NEPAL LTD
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

FUNDRAISING

Due to the coronavirus pandemic 2021 has been another difficult year for KIKN fundraising, as we have been unable to organise our usual fundraising activities, such as quiz nights, the annual charity cricket match, cake sales, or individual fundraising events.

We are fortunate that all the children we sponsor are funded by individual sponsors, who donate a regular monthly or annual sum of money to the charity. We also have many other regular donors, who donate monthly or annually, but do not sponsor a named child. The sponsors and other regular donors are the backbone of our fundraising efforts. All sponsors and donors have continued their regular donations during the year, and we are pleased that the number of sponsors has again increased during 2021.

We are particularly thankful for the grant funding and support that we have received from Futures for Kids (since 2011) and from the John Horseman Trust (since 2015).

Much of Futures for Kids (FFK) grants has enabled us to buy equipment for the schools that we support. Their funding has also enabled the expansion of some of the breakfast clubs.

Most of the Horseman Trust's annual grant funding is utilised in the provision of breakfast clubs in KIKN schools.

Some regular sponsors give substantial annual amounts of money to the charity. We also receive some smaller regular donations, and some sizable one-off donations, from friends and supporters of KIKN.

In September 2021, the Chief Officer, as Founder of the Charity, wrote to all sponsors, donors and major grant funders to advise them that she was terminally ill, and to ask if they were willing to continue supporting KIKN after her death. There was universal support for KIKN and assurances received that funding would be ongoing, with the Trustees continuing to run the Charity in the spirit with which Ms Lai See Chew had led it during the previous ten years.

KIKN was using Virginmoneygiving as our sole charity fundraising platform on the basis of best value for money. However, during 2021 this service ceased to be available, and after much exploration of suitable alternatives, the Trustees agreed to use a service called Wonderful Payments Ltd for donations via our website. This service became available in November 2021. Some donors used Virginmoneygiving as the means of making regular payments to KIKN. Unfortunately, Wonderful does not support regular payments at the moment, so Trustee Mr Stephen Smith had to ask such donors to migrate to regular payments to the KIKN HSBC bank account. We have a donate button on our website which provides a direct link to the Wonderful payment system to enable one-off donations. Wonderful is currently working to provide a regular donation option.

From 01 November 2021, HSBC, our main banking provider, started charging fees on their charity accounts. This will mean that the charity will incur approximately £500 in additional bank charges during the financial year 2022. Again, suitable alternative provision was explored, but almost all major banks are now starting to charge on a similar basis. The Trustees made a decision to remain with HSBC, with a further review to be made by the Trustees after the end of the 2022 financial year.

During 2021, the Trustees were only able to organise a few fundraising events:

- *I am Belmaya* – film showing the life of a Nepali girl – 14 Feb 2021. From contact by BRANGO (Britain & Nepal NGO Network) to the Chief Officer, KIKN agreed to have a private online showing for a Tiderturner Films documentary made by Sue Carpenter, who had filmed Belmaya in Nepal over a period of 14 years. Money raised for access to the film was shared between KIKN, the filmmaker, and Belmaya. The film was advertised through KIKN newsletters and Facebook. There was a very positive response, with feedback from many KIKN supporters that the film provided a

KIDS IN KATHMANDU NEPAL LTD
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very moving insight into the lives of Nepali girls and young women. KIKN received £884 from this film showing.

- *Brighton Half Marathon – October 2021.* Trustee Ms Kate Pottinger raised funds from sponsorship for her participation in the Brighton Half Marathon, which raised £1,650.
- *Donations in memory of Ms Lai See Chew – October 2021.* An online memorial fund was set up, with proceeds to be equally divided between KIKN and St Christopher's Hospice, in accordance with Ms Lai See Chew's wishes. KIKN received £1,159. A further collection of £500 was raised from mourners at the funeral. Some other donations were made directly via the KIKN website. In total more than £4,000 was received from all sources.
- *Online Raffle – November 2021.* Trustee Mr Stephen Smith organised a very successful online Christmas raffle, which raised an approximate sum of £900, which is awaiting verification from the telephone and text providers.

Other funds raised during 2021:

- We received over £9,450 in donations from our June 2021 coronavirus relief appeal to sponsors, donors and other supporters. This included a grant of £5,000 from FFK.
- We were pleased to receive the annual grant of £5,000 from The John Horseman Trust.
- Jacek Rosiecki donated £1,500 from a Trayport Ltd company fund-raising event.
- We were very grateful to receive a further grant of £2,000 from FFK in December 2021.

We especially thank the following individuals and organisations who have contributed significantly to our fundraising:

- Futures for Kids Charity (FFK)
- The John Horseman Trust
- Jacek Rosiecki (Trayport Ltd)
- Lyn & Sarah Noyes
- Kate Pottinger
- Mrs Yan Foo

KIDS IN KATHMANDU NEPAL LTD
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

PUBLICITY

Website, e-Newsletter and other Technology

Trustee Mr Stephen Smith regularly updates the KIKN website (www.kidsinkathmandu.com) which is very user-friendly, publicises our projects in Nepal, and provides a background to the charity and our Trustees. We pay an annual fee to ensure adequate back-up and security for the website, which is hosted by GoDaddy.

During the past year, KIKN has continued to make regular postings on our Facebook page to inform all of our followers about how we are spending their sponsorship monies and donations in Kathmandu. We have found this a powerful medium, especially the ability to quickly upload photographs from Nepal with the narrative. This has been particularly helpful in 2021 for our food relief campaign fundraising, the Belmaya film showing, and our online raffle, and for other national campaigns such as Giving Tuesday (as this was close to the raffle and Ms Chew's memorial appeal, we did not participate in Giving Tuesday in 2021, in respect for potential donor fatigue).

The website has a link to our charity fundraising platform's web-page, and we find that we receive a regular stream of small and larger donations via that route.

We send out quarterly e-newsletters, which greatly enhances our ability to reach a wide audience and to keep our regular supporters aware of the progress of KIKN projects and of fundraising events. Again, during 2020 this was very useful for raising funds for our food relief campaign.

We send out hard copies of our Annual Report to our major donors and email it to other supporters, together with posting it on our website.

As a thank you, annual calendars showing photographs of our work in Kathmandu are sent to long-standing supporters, sponsors and donors. The 2021 calendar was dedicated to Ms Chew's life and work for KIKN in Kathmandu.

The use of our payment card reader at cake and craft sales and other events greatly enhances KIKN's ability to sell goods, although this has not been much needed during the pandemic. In previous years, we have significantly increased our sales at fundraising events, where potential buyers may not have enough cash, but have credit/debit cards available.

KIDS IN KATHMANDU NEPAL LTD
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

RISK MANAGEMENT & KIKN POLICIES

Trustees regularly review and update our Risk Management Plan and our policies.

In addition, Ms Marjorie Jackson, Trustee, reviews Charity Commission updates, and reports back to Trustees on any matters that are relevant to KIKN, to ensure that Trustees are aware of and act upon such matters, as appropriate.

Risk Management

The KIKN Risk Management Plan was reviewed and updates approved by Trustees in October 2020.

In July 2021, Trustees agreed the renewal of our Public Liability and Professional Indemnity Insurance policy with Hiscox for another year until 31 August 2022, with no change in premium.

Our Policies

We have the following policies, all of which are posted on our website:

Safeguarding Children Policy (October 2019). This policy supersedes the previous Child Protection Policy. The policy incorporates the latest guidance on child protection for a small charity, where the children reside in a foreign country. Any Trustee or sponsor visiting Nepal on KIKN business will be required to have an enhanced disclosure check performed by the Disclosure and Barring Service (DBS).

Privacy Information Policy – in compliance with the General Data Protection legislation (Approved April 2018, Revised June 2018).

Banking Information and Scheme of Delegation (Revised October 2019).

Reserves Policy (Revised June 2019).

Investment Policy (Revised October 2019).

Conflicts of Interest Policy (Revised Jan 2019)

Supporter Promise - in compliance with the code of Fundraising Promise (Approved October 2019)

KIDS IN KATHMANDU NEPAL LTD
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

OBJECTIVES AND PLANNED ACTIVITIES

We aim to undertake the following activities in 2022 to meet our charitable objectives:

1. *Trustees* – to identify any potential new Trustees willing to contribute to the work of the charity.
2. *Sponsors* – to maintain or increase the current number of sponsors, to enable sponsored children and young people to remain in education until at least school leaving age.
3. *Regular Donors* – to maintain or increase the number of donors, to assist with funding on-going projects.
4. *Extra-Curricular Classes* – to continue funding karate classes at Neel Barahi School and Save Lives Foundation Orphanage.
5. *On-going Support to Current Projects* – to raise sufficient funds to continue support of on-going projects (e.g. breakfast clubs for nursery children at the six schools, plus part-funding salaries of the school posts we support).
6. *Continuing & New Projects* – to review ongoing projects and to prioritise any newly identified projects with regards to available funding.
7. *Higher Education* – to fund university and higher education courses for our sponsored children, as required and if affordable.
8. *Higher Education/University Funding* – to work with Mrs Mathema to identify funding and/or course opportunities in Nepal for sponsored young people seeking to enter higher education.
9. *Higher Education Reserve Fund* – to continue holding some funds in reserve to assist sponsored young people with course funding.
10. *Exchange Rate* – to maintain our projects within the restraints on funds due to the fluctuations in exchange rates between GB pound and Nepalese rupee.
11. *Local Resources* – where possible, to continue sourcing goods that we purchase in Kathmandu from local suppliers and crafts people to contribute to the local economy.
12. *Futures for Kids & the John Horseman Trust* – to keep both organisations fully informed about the projects we fund from their grants.
13. *Fundraising activities* – to organise fundraising activities to raise additional funds and to engage friends, supporters, and local communities in the work of the charity. This will be dependent on the easing of the coronavirus pandemic restrictions during 2022.
14. *Publicity and Technology* – to regularly update our website and Facebook page, to send out regular e-newsletters, to ensure that ongoing supporters and others are aware of fundraising events, know how to make donations to the charity, and receive updates on our work and projects in Nepal.
15. *Policies* – to review (and update, as required) KIKN's policies and Risk Management plan. This is particularly relevant to any new guidelines issued by the Charity Commission.

The six Trustees volunteer their time, personal skills and resources to ensure that the charity continues to thrive and achieves its objectives. We aim to maintain our income streams from sponsors, other donors and fundraising events so that we can continue to meet our commitment to support the children and young people whom we sponsor. In addition, we strive to benefit the Save Lives Foundation Orphanage, Shree Neel Barahi School, Lubhoo School, Ishwor School, Saraswati School, Shree Buddha School and Nepal Adarsha School.

Depending on relaxation of coronavirus travel rules, two Trustees plan to travel to Kathmandu, Nepal, in October 2022, to personally liaise with Uma Mathema, to meet up with KIKN's sponsored children and young people, to visit the schools we support, and to have an overview of projects supported by the charity.

KIDS IN KATHMANDU NEPAL LTD
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

FINANCIAL REVIEW

Our total expenditure for the period was £64,105 and with an income of £77,206 we have net incoming resources of £13,101. Together with funds carried forward from the previous year, there is a sum of £55,502 available at year end on 31 December 2021.

This surplus includes a sum of £7,429 Gift Aid reclaimed for 2021, but not yet received, and a scheduled quarterly payment of £13,411 to Nepal due to be transferred in January 2022.

The surplus also includes £12,770 held in our Redwood Bank 95-Day Notice account, intended for funding future university tuition fees for our sponsored young people.

There was a repayment of £3,955 in January 2020 to our HSBC account in relation to a failed payment to Nepal from the previous financial year which also resulted in HSBC paying a compensation amount of £200.

A further £3,735 is held in our Bank of Kathmandu Ltd account. There are various payments for fees that are still outstanding due to the schools being in lockdown. Trustees have agreed that the Nepal account should hold a reserve of £2,000 only, but this can be difficult to control as we do not always receive timely requests for payments for on-going school projects (e.g. breakfast clubs) that we support in Kathmandu. Before quarterly payments are made from our UK account, Trustees first assess what funds are available to utilise in the Nepal account.

The Balance Sheet shows current assets as £55,502, when the Gift Aid reclaim of £7,429 due from HMRC is taken into account.

Funding for all activities is raised by donations, from friends of the charity, from fundraising events or from grants. Sponsors of individual children make payments of regular donations to support a named child.

Policy on Reserves

Trustees have agreed that the reserve should remain at £5,000 in the UK account and, from 2019, £2,000 in the Nepal account.

The rationale for the UK reserves is that if we lose any sponsors or regular donors, we have sufficient funds in reserve in the UK account to cover a shortfall. In Nepal the reserve allows for the regular fluctuation of the Nepalese rupee against the GP pound.

Funds Materially in Deficit

We have no funds in deficit.

Funds held as Custodian Trustee

We hold no funds as Custodian Trustee.

Trustees' Responsibilities in Relation to the Financial Statements

The Trustees (Directors) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year, which gives a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for the year. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;

KIDS IN KATHMANDU NEPAL LTD
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the accounts on the going concern basis, unless it is inappropriate to presume that the charitable company will continue in operation; and to
- appoint an Independent Examiner to examine the accounts and to provide an Independent Examiner's Report.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

As a smaller company, under the terms of the Companies Act 2006, the Trustees have not required the accounts to be audited, but we are required by the Charity Commission to have the accounts independently examined.

This report was approved by the Trustees on 13 April 2022 and signed on their behalf by:



Stephen Smith

Director

KIDS IN KATHMANDU NEPAL LTD
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

Statement of Financial Activities

	Notes		
		2021	2020
Incoming Resources		Unrestricted Funds	Unrestricted Funds
Donations and grants	2	69,807	62,967
Fundraising Income	3	7,399	5,677
Other income	4	0	0
Total incoming resources		77,206	68,644
Resources Expended			
Charitable activities: supporting sponsored children, an orphanage and four schools in Kathmandu	5	61,381	65,298
Ex gratia payment		0	0
Purchase of Nepali/Craft Goods		0	0
Fees	6	1,039	1,225
Governance Costs	7	545	531
Administration Costs	8	993	871
Fundraising Costs	9	147	455
Total Resources Expended		64,105	68,380
Net Incoming Resources		13,101	264
Other Gains and Losses		0	0
Cash at bank & in hand at start of year		42,401	49,672
TOTAL FUNDS CARRIED FORWARD		55,502	49,936

The notes found on pages 24-26 form part of this Statement of Financial Activities and the Balance Sheet on page 23.

The Independent Examiner's Report can be found on page 27.

KIDS IN KATHMANDU NEPAL LTD
BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2021
Balance Sheet

		£	£
		2021	2020
Fixed Assets			
Tangible Assets		0	0
Investments		0	0
Total Fixed Assets		0	0
Current Assets			
Stock and work in progress		0	0
Debtors	10	7,429	7,535
Cash at bank and in hand at year end	11	47,303	41,790
Interest	12	770	611
Total Current Assets		55,502	49,936
Creditors: amounts due within a year		0	0
Liabilities and charges		0	0
Net Assets		55,502	49,936
Funds of the Charitable Company			
Unrestricted funds	13	48,502	42,936
Designated Reserve Fund - unrestricted		7,000	7,000
TOTAL AVAILABLE FUNDS		55,502	49,936

Audit Exemption Statement

For the year ending 31 December 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to smaller companies.

Directors' responsibilities:

- The Trustees have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006
- The Directors acknowledge their responsibility for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts,
- These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS 102 SORP.



Stephen Smith, Director

KIDS IN KATHMANDU NEPAL LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1. Accounting Policies

1.1 Basis of preparation

These accounts have been prepared on the basis of historic cost convention in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, to be used for accounts commencing on or after 01 January 2016.
- and with the Charities Act 2011.

1.2 Changes to previous accounts

None

1.4 Incoming resources

All incoming resources are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources
- the Trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Donations and Grants are only included in the SOFA when the charity has unconditional entitlement to the resources.

Gift Aid Tax reclaims are included to the value expected to be reclaimed from HMRC with regards to eligible donations received since registration with the Charity Commission on 27 May 2011.

The charity has no investments.

1.5 Expenditure and liabilities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities for its beneficiaries.

Fundraising costs are those costs incurred in setting-up events to attract income.

The charity has no fixed assets.

There are no liabilities or charges due.

2. Donations and Grants

Donations and grants are from the following sources:

	£
Sponsor & Other Donations	42,843
Grants from Futures for Kids	7,000
Grants from John Horseman Trust	5,000
Gift Aid Reclaim 2020	7,535
Gift Aid Reclaim 2021 (Estimated)	7,429
Total	69,807

3. Fundraising Income

Fundraising income includes income from and donations towards all events held during the accounting period. Due to the Covid-19 restrictions this was restricted to the 'Belmaya' Film Event, Covid Appeal and the Brighton Half Marathon Sponsorship Appeal.

KIDS IN KATHMANDU NEPAL LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

4. Other Income

No other income has been received.

5. Resources Expended on Charitable Activities

Expenditure is broken down for sponsored children, Saves Lives Foundation Orphanage and projects at six schools

	£
School fees for sponsored children (some started higher education mid-year)	5,693
University/Higher Education fees for sponsored young people	5,887
Financial assistance for 6 months for A-Level student	720
Remaining payment from 3 rd round Food Relief Programme at Saraswati School	1,000
Food costs for one month for 90 children at Ishwor School (from Covid Appeal)	2,700
Food costs for one month for 30 children at Neel Barahi School (Covid Appeal)	1,050
Food costs for one month for 9 children at Lubhoo School (from Covid Appeal)	810
Building costs for zinc house for evicted family (from Covid Appeal)	947
Mobile phones for studying online x 9 at Lubhoo School (from Covid Appeal)	93
Table, chair and bookshelf for Nursery Class at Ishwor School (Covid Appeal)	531
Renting and equipping tea shop for BR family (from Covid Appeal)	1,406
Breakfast Club for 150 nursery children at Shree Neel Barahi School	5,744
Breakfast Club for 150 nursery children at Lubhoo School	5,744
Breakfast Club for 100 children at Shree Buddha School	2,873
Breakfast Club for 100 children at Saraswati School	2,873
Breakfast Club for 100 children at Nepal Adarsha School	2,873
Breakfast Club for 80 children at Ishwor School	1,532
Salary 0.5 computer/science teacher at Neel Barahi School	1,200
Karate teacher at Neel Barahi School	340
Contribution to nursery teacher salary for Ishwor School	419
Nursery/Feeding Assistant at Shree Buddha School	349
Contribution to electricity bill and water at Ishwor School	330
20 computer benches for vocational engineering class at Lubhoo School	2,250
Food and clothing costs for our sponsored children for the Festival	2,812
Food and clothing costs for Ishwor School children for the Festival	1,875
Sewing machine for mother of Lubhoo pupil	200
8 computers and computer furniture for Shree Buddha School	1,500
294 school uniforms for O-Level and A-Level pupils at Shree Buddha School	1,000
Educational materials including exercise books for Ishwor School	500
Contribution to rent & utilities at Save Lives Foundation Orphanage	6,000
Flu vaccination costs for Uma and children at save Lives Foundation Orphanage	130
Total	61,381

KIDS IN KATHMANDU NEPAL LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

6. Fees

Fees are for website hosting and security, bank charges for transferring monies to Nepal and Bank charges in Nepal. Fees also include Public Liability Insurance and an annual Zoom subscription for online Trustee meetings.

7. Governance Costs

Governance costs include the cost of printing the Annual Report.

8. Administration Costs

These costs include postage, printing and stationery.

9. Fundraising Costs

This includes the cost of a lottery licence with the local authority.

10. Debtors

The sum of £7,429 is the amount the charity expects to receive from HMRC from the Gift Aid reclaim for 2021.

11. Cash at Bank and In Hand

On 31 December 2021, there was a sum of £30,778 cash in our HSBC bank account, and we have a £20 cash float. £12,770 is held in our Redwood bank account. There was also a sum of £3,735 in the Bank of Kathmandu account. The £7,000 reserve is included in these sums.

12. Interest

Interest paid on the Redwood bank account was £770.

13. Unrestricted Funds

There are no restrictions on any of the expenditure of the donations and grants received, provided such expenditure complies with the Objects of the charity. The Reserve Fund of £7,000 is identified separately as an unrestricted Designated Fund.

14. Company Status and Corporation Tax

The company is limited by guarantee and does not have a share capital. The liability of the members, in the event of winding up, is limited to £10 each.

15. Corporation Tax

The Charitable Company submits a Corporation Tax return to HMRC, as and when requested. To date, as a registered charity, we have been exempted from any charges.

KIDS IN KATHMANDU NEPAL LTD
INDEPENDENT EXAMINER REPORT FOR THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

Independent examiner's report to the trustees of Kids in Kathmandu Nepal Ltd

I report on the accounts of the Kids in Kathmandu Nepal Ltd (Charity no 1142150), which are set out on pages 22-26, for the period ended 31 December 2021.

Respective responsibilities of trustees and examiner

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

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

Basis of independent examiner's statement

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 the 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 material matters have come to my attention which gives me reasonable cause to believe that, in any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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; or the
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

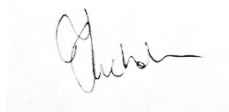
I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Name: Tracy Richardson

Relevant professional qualification or body: ACMA (Associate Member of Chartered Institute of Management Accountants)

Address: 85 Norman Road, Leytonstone, E11 4PY

Signature:



Date: 23rd March 2022

The Life Story of Sujan, a Sponsored Young Man Living at Save Lives Foundation Orphanage

Sujan Rana Praja



Namaste! My name is Sujan Rana Praja. I was born in 16 March 2002 at Raksirang Makwanpur, a remote village where electricity and transportation has still not reached there today.

The Chepang are a group of indigenous people. They live in the rugged ridges of central Nepal. They eat food from leaf plates as they can't afford steel plates. The economic conditions are not good. They live in houses built with mud and straw. When we were in the village we would only eat once a day as there was not enough food to eat twice a day. We used to sleep on the floor as there was no bed.

The poverty was so high that people could only eat rice once a year or during special

events, as they could not afford it. I can remember our childhood where our mother used to go the forest to collect wild and fruits, vegetables and wild yams in search of food. Also, bats, wild birds and fish were caught from the nearby river.

Our mother was not able to provide basic needs and education for us. The life was so hard that sometime we use to eat nothing because of lack of food. The life was so tough that my brother also used to go together with mother in search of wild fruit and fishing so we could have enough food to eat.

As my mother wasn't able to provide education and other basic needs, she decided to send us to an orphanage. We two brothers came to Kathmandu in as bus. I still remember the moment of seeing the bus for first time. I was filled with happiness to see it, but also afraid to get on the bus. Then me and my brother got onto the bus to begin our journey to Kathmandu. We had biscuits and chips while we were on bus.

Me and my big brother were brought to Kathmandu by an uncle to stay in the orphanage. When we arrived there for first time, I was very afraid of the new surroundings. I could see other children like me were there. Later I met the other children and we began to be friends. I was sent there so I could have good food and to study. But the place where we used to stay had so many children like us there, and we weren't provided with enough food. Most of children like us, with half-filled stomachs used to eat the skins of bananas as well as of oranges, whenever we were given them to eat.

I used to play slides and games with other children in the garden. One evening while playing with a ball a street light bulb was broken so we were scolded very badly the owner of the orphanage. We used to call him by the name of Angel. We were taught to pray by the teachers there.

One evening, we were selected to move from there to another orphanage, with three more children. (This was to Save Lives Foundation Orphanage). When we arrived, we were provided with food and beds to sleep on. We woke up early in the morning and had our breakfast. Next day we had our haircut and took a bath to clean ourselves. We had a lot of lice in our hair too. Panjum had a big fire burn at her feet.

KIDS IN KATHMANDU NEPAL LTD

TRUSTEES' REPORT 2021

APPENDIX A – CASE STUDY

Later another boy was brought to orphanage. His name was Rajesh. We called him big brother. He used to teach us our alphabet and numbers. We learned multiplication table and other Nepali alphabets, too.

After a month we were sent to school for study. The name of school was Sirius Higher Secondary School. When we arrived, we entered a big hall where I could hear the teacher teaching. I was very afraid of such surroundings, as it was the first time that I had encountered such a situation. After that we went to principal's office and were admitted into school. I still remember that school was large surrounded with trees and flowers. It was very beautiful place where children could learn peacefully.

I was first admitted at LKG (lower kindergarten). I still remember one embarrassing moment there. One time teacher asked me her name, but I replied her name was Musa. Actually, her name was Usha. I was very afraid at that moment as I thought she would scold me, but she replied her correct name was Usha not Musa (means mouse in Nepali).

After a few days studying in LKG I was promoted to UKG (upper kindergarten) as I was little big and was also good at studying. Since a child I was very curious. I used to open torches see what was inside them. I have damaged many electric gadgets so often, and got scolded for damaging them. I was good at studying so I had good exam results.

My favourite subject was science when I was child. I used to open toys that had motors to play with them. I liked reading books about how things work and how planes fly. I used to wonder, though being so big and heavy, how they used to fly in the sky.

I studied at Sirius School until Class 10. I completed my secondary school there. When I was at school, I didn't like to play sports as I was not very interested in them though I sometimes used to play basketball and kabaddi (a team contact sport with teams of seven players originating in Ancient India). Also, I liked playing chess so I often played with my social teacher and used to beat him.

I passed my SEE (secondary education examination) in 2075 (2018 CE – the Nepali calendar is based on the Bikram Sambat, an ancient calendar of the Hindu tradition which is 56 years and 8 months ahead of the Common Era).

I still clearly remember the moment of experiencing the earthquake. It was 25th April, 2015, a Saturday morning around 12 pm while me and my brother were playing cricket. Suddenly everything around us started moving, and then mom (Uma Mathema) was shouting 'it is an earthquake' and all we children should go to the shade of the garage for cover (this is actually a large covered area, like a veranda, in the orphanage yard, rather than a garage). Mom and sister were cooking in the kitchen when that incident happened. Though I was not afraid, I worried what will happen to us as so many aftershocks were experienced. I was praying to God to keep us all safe during this disaster.

Later when we checked the news, it was an earthquake of 7.8 Mw which was a large scale one. We stayed under the garage for days and after a few days had passed, one night it was raining and aftershocks was coming one after another. I was awake the whole night. I could see the cracks and gaps in the house and the ground due to earthquake.

After it was over, the Nepal government reported that many lives and properties were lost during this time. When it was over, people began to return to their normal lives. My school also restarted after a couple of months. We were taught how to be safe during earthquake and other disasters and what things should be done, and we should not panic at that time. No such type of disaster has occurred since.

After passing my secondary school exams, I had a holiday for 3 months. During that time, I went to some government schools for teaching practice. I taught children from class 1 to 5, in all subjects. After I had finished teaching practice, I went back to my home village, to make my citizenship. After a gap of 10 years the village had still not been developed. There was no electricity available. When I

reached the village, I could see a woman waiting, who was my mother. We were walking on a road that was not good and it was very slippery as it was raining. I had to walk from the bottom of a hill to another hill to reach the house. It took me almost 2 hours. There was only one solar bulb to light at night time. When I reached there, I could see a small house made of straw and mud. I stayed there for a week.

Later my brother introduced me to my father. I was surprised to see that my father was alive, as I thought he was dead. I didn't remember him so I asked him 'are you my father? For real?' He replied he was. I was not ready to accept that truth, but it was real. When I was studying in school, I always used to write that my father was dead and I had no idea he was alive. After that we had a conversation. After staying for a week, I made my citizenship and returned back home (to Save Lives Foundation Orphanage).

After that I was admitted to Gyankunj Higher Secondary School for my high school studies. I studied science, which was the subject I liked the most. I completed my high school in 2077 (2020 CE). Before I had finished my high school, we had the corona pandemic all over the world, and Nepal was also affected. We had to take our board exam at our own college, rather than going to the exam centre for examination.

After I had returned home. I just did the casual things as usual, like taking online class from 7 am to 12:15 pm in the morning, doing homework and playing games. I also watched Anime and movies during my holiday. As we I don't know for how long the lock down will last, I will be doing same things as I do every day. These are the things that are being done in my Life at the moment.

I had prepared for engineering entrance, but I couldn't get any scholarships, so I decided to join BBA (Batchelor of Business Administration) as I would also like to be an entrepreneur. I joined Cosmos College of Management and Technology for my BBA programme. The course is for 4 years. I had my orientation programme after I was admitted. The orientation program was very informative about the course. I also met many new friends during this time.

This account was written by Sujan mid-2021

The Life Story of Deepak, a Sponsored Young Man Living at Paropakar Boys' Orphanage

Deepak Dangi



I was born in 2061 BS (2005 CE) in Makwanpur District (87km south west of Kathmandu). When I was age 6, I was admitted into Paropakar Orphanage in Kathmandu.

In the beginning I was worried and afraid. I missed my family so much because all the people were new to me, and stronger. But after some time, it becomes a habit. There were many friends who came because of the same problems ([poverty]). In the orphanage there is a different happiness - eating with many friends, sharing everything with others, reading in a group, and so on.

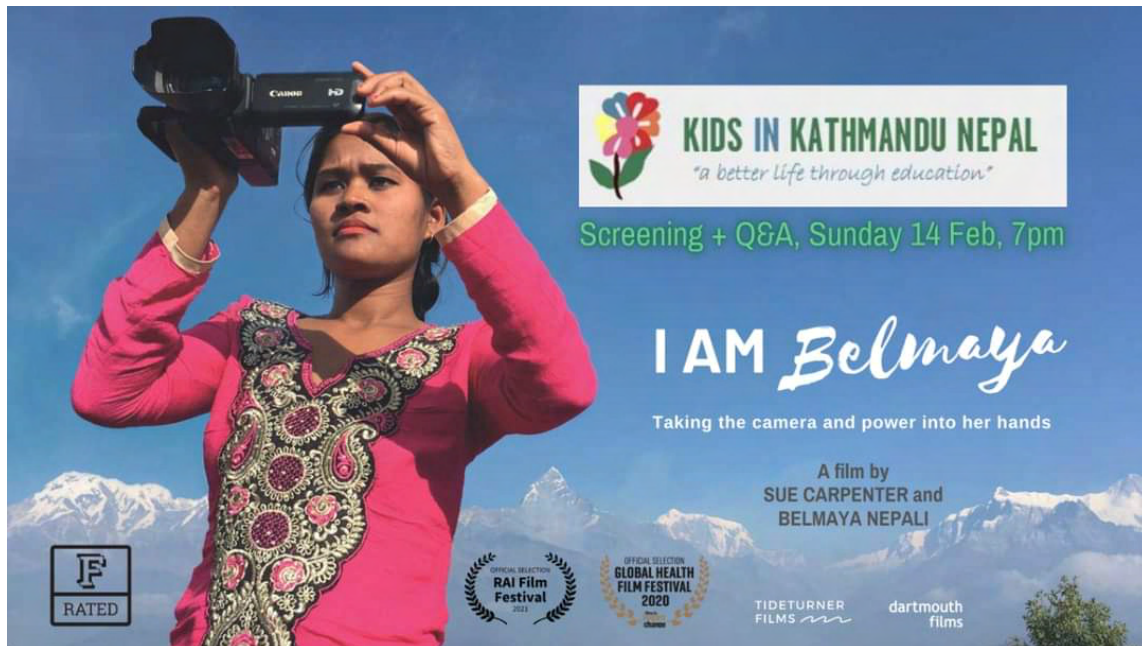
I started my school level from class 1. I spent 4 years in the Kathmandu orphanage. But in 2072 (2015 CE) it was destroyed by the earthquake. We felt so unhappy. Then we moved to Bhaktapur, where there was another branch of the Paropakar

Orphanage. At that time, we missed our old brothers, but we made new friends. Then we continued our studies.

I have now spent 6 years in this Orphanage. I have passed my SEE level examinations & I plan to choose a Management Faculty to start my new journey at college level education. In management I plan to choose Business Studies.

This account was written by Deepak in mid-2021

I Am Belmaya – KIKN Private Film Showing February 2021



If you wish to see this documentary film, it may be available to view on some streaming services.



Smriti Tamang – Karate Black Belt

Smriti (left) is a young woman sponsored by KIKN, and a pupil at Neel Barahi School, where we fund extra-curricular karate classes.

We are very proud of Smriti who has always shown great talent in Karate, and has recently achieved her black belt.

Sarika Shrestha – Neel Barahi Covid Food Relief



Sarika, a sponsored pupil at Neel Barahi School, with her step-mother, receiving KIKN covid relief food fund from Uma Mathema.

The family (father, step-mother, Sarika & young brother) lives in one room in a multiple-occupied block of housing.

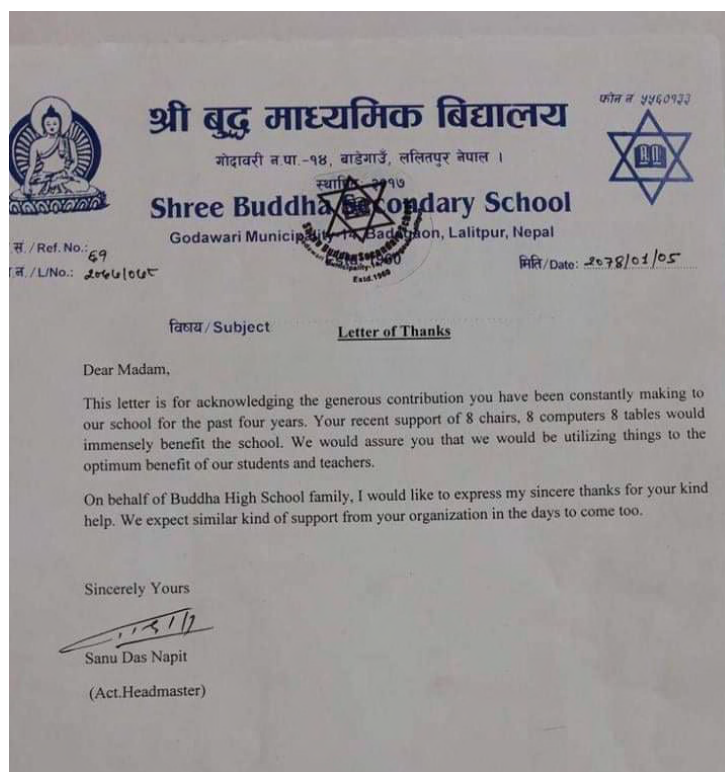
Shree Buddha School Computers



KIKN funded the purchase of 8 computers, desks and chairs for Shree Buddha school, from breakfast club underspend.

Thank you letter from Shree Buddha School.

Note date on Headmaster's letter is 2078 (2021 CE).



Views of Kathmandu during the Coronavirus Pandemic in 2021



The usually chaotic and traffic-filled roads and alleys of Kathmandu deserted during the pandemic.



A Sanitising Station in Kathmandu during the Coronavirus Pandemic in 2021

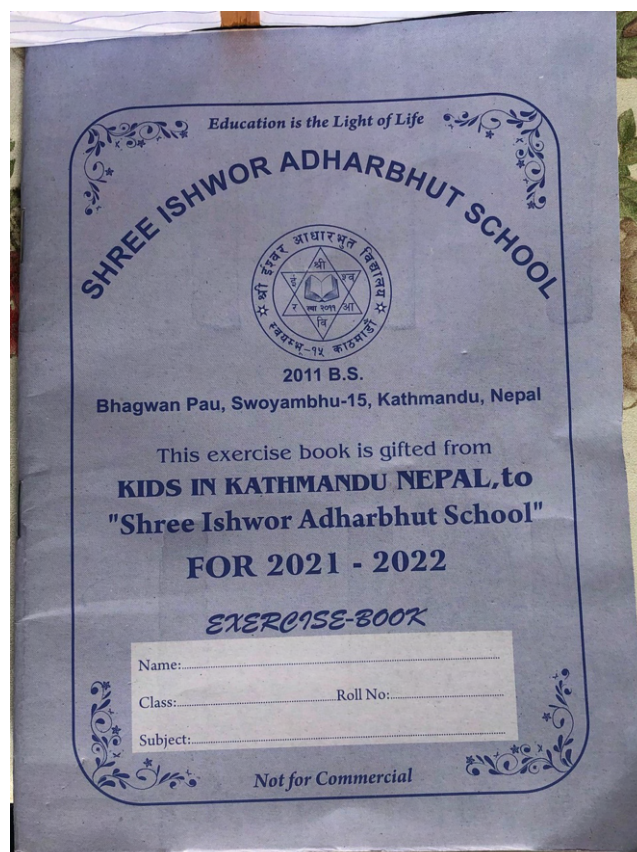


Exercise Books provided to Ishwor School



School exercise books purchased from KIKN funds.

Ishwor is a small school where all of the 85-90 pupils live in absolute poverty. There are regularly fluctuating numbers of pupils at this school.



Lubhoo School in Kathmandu Valley



KIKN has helped fund equipment at Lubhoo School for their Vocational College of Engineering.

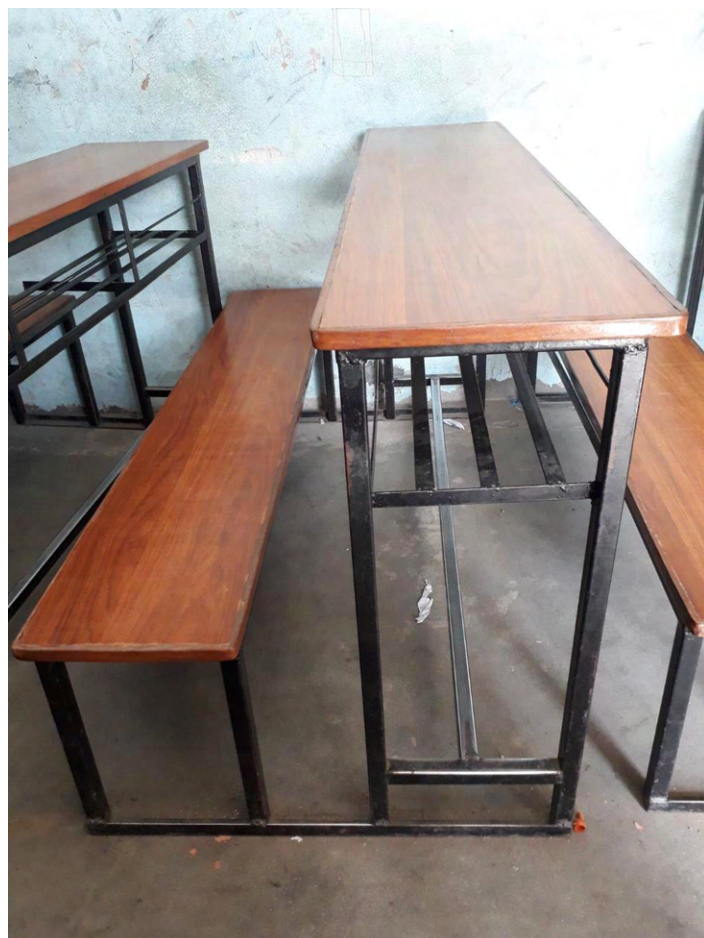
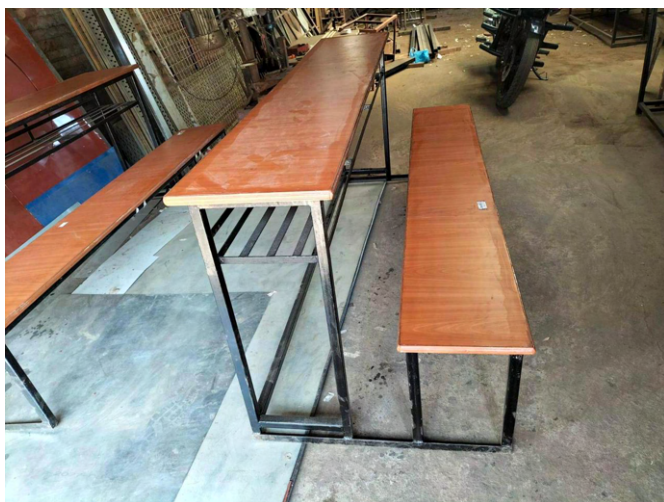
The nine KIKN sponsored pupils at Lubhoo School (below, with headteacher) each received money from KIKN to pay for their families' food and rent for one month during the 2021 pandemic.

Funded from 2021 covid relief appeal.



Lubhoo School Benches

20 bench seats for Lubhoo School's Vocational Engineering Course Classroom were funded from 2021 covid appeal



Bench seats in workshop & being transported to Lubhoo School (above).

Bench seats in Lubhoo School classroom (left).

Zinc House for Evicted Family

From the 2021 covid appeal, KIKN funded the building of a 'zinc' house for the family of Nita, a sponsored pupil from Lubhoo School, whose family had been evicted during the pandemic.

They have brick walls, with no foundations, with a corrugated sheet of zinc for the roof covering.



These 'zinc' houses are usually one large room, with some internal part sub-divisions, where all family members will live, eat and sleep.

Any type of available material will be used to cover the bare-earth floor.

Lai See Chew

1950 -2021

It is with great sadness, that the Trustees of Kids in Kathmandu Nepal announce the death of Lai See Chew, Founder and Chief Officer of the charity on 8th October 2021.



Lai See trekking on one of her first visits to Nepal

Lai See was diagnosed with advanced pancreatic cancer in January 2021, and with great spirit, good humour and fortitude endured months of gruelling chemotherapy at Guy's Hospital. Throughout, Lai See was supported by her partner, John Crowe (also a KIKN Trustee), a group of close friends, and in the final stages by the palliative care team from St Christopher's Hospice.

Lai See came to the UK from Malaysia in 1968, to train as a registered nurse at Lewisham Hospital, after which she trained to be a health visitor. She subsequently spent all her working life in the NHS in the London Borough of Lewisham, save for a short period towards the beginning of her career, when she worked as a health visitor for SSAFA (the Armed Forces Charity) in Germany. By the time she retired from the NHS in 2007, Lai See had become Head of Nursing for the PCT. To one and all, Lai See was an admired, well-liked and trusted colleague and manager. She was always known for her fairness, tenacity, determination to do the best for her staff and the population they served in Lewisham, and also for her great sense of fun.

After Lai See's retirement from the NHS, and intent on putting her nursing skills to good use, in 2008 she travelled to Kathmandu, Nepal, to work as a volunteer at a local hospital. Lai See

started to write a blog and one of the early entries reads ‘Young retiree, looking for a focus, bumbling around the world, hoping to put something back’. How prescient this was.

During her time as a hospital volunteer in Kathmandu, Lai See lodged with Uma Mathema at Save Lives Foundation Orphanage, and it was there that the seeds of the Kids in Kathmandu Nepal charity were sown.

On her return to the UK, Lai See encouraged close friends to sponsor the education of the eight children at the orphanage. Lai See returned to Kathmandu to stay at the Save Lives Orphanage the following year, when Uma found more children who needed sponsorship. In fact, Lai See returned to Kathmandu every year, and there were always more children who needed sponsoring.

By 2011, it was clear that Kids in Kathmandu Nepal should be put on a more formal footing, and it was established as a Charitable Company, with a Board of Trustees. From that time the charity has grown from strength to strength under Lai See’s tireless drive and leadership. At times, Kids in Kathmandu Nepal (KIKN) was sponsoring up to 40 children and young people, some of whom are now graduates. In its first year as a charity, KIKN raised £16,000, and by the year ending December 2020, the annual income was £70,000. Over the years, more sponsors and donors came forward to support the charity, and two organisations (Futures for Kids and the John Horseman Trust) have contributed significant funds.

From 2011, KIKN started to support some schools in Kathmandu by providing vital equipment, such as computers, desks and nursery classroom furnishings. In 2013, KIKN set up its first breakfast club at a school, and now there are six schools with breakfast clubs supported by KIKN.

Lai See travelled to Kathmandu every year up until 2019, after which travel was halted by the coronavirus pandemic. Lai See generally spent a month staying with Uma at the Save Lives Foundation Orphanage, overseeing the charity’s work. This was always a hectic time, with little time for rest: making contact with all the sponsored children; visiting the schools (some in far flung and difficult to access areas in the Kathmandu Valley); buying clothes for the sponsored children; and organizing the joyous Open Day for sponsored children, their families and representatives from the schools supported by KIKN.

It is fair to say that, without Lai See’s commitment from the UK, and Uma’s vital yearlong input in Kathmandu, Kids in Kathmandu Nepal charity would not be the organisation that it is today. In 2017, another entry in Lai See’s blog says ‘As I progress through life, I increasingly believe that positive thinking pays each and every time! Time and time again I have faced a tight or difficult situation, but I have always been optimistic that we will find a way through it...and invariably we do, and I am so grateful’. This was more than evident following the Nepal earthquake in 2015, when KIKN raised £15,000 in 6 weeks for an Earthquake Relief Fund for the children and young people the charity supported. More latterly during the coronavirus pandemic, several food relief programmes were organised for the pupils at the six schools that KIKN supports.

The coronavirus pandemic has caused great hardship in Nepal, and until the very end, Lai See was continuing to oversee the work of KIKN, liaising with key Trustees and with Uma in Nepal to ensure that the charity was able to continue supporting the most vulnerable children and the schools, as best was possible. The Trustees will continue to run Kids in Kathmandu Nepal charity in the spirit that Lai See would have wished, and, pandemic-allowing, some hope to travel to Kathmandu in autumn 2022.

The Trustees extend their deepest condolences to John Crowe, Lai See's partner of more than 35 years. Our thoughts are with John at this time.

We also offer our sincere condolences to Lai See's family in Malaysia, whom she has visited regularly until the coronavirus pandemic stopped all travel, and whom Lai See has not been able to visit in person since 2019, or they to visit her in the UK during her illness.

Finally, we send condolences to Uma Mathema, in Kathmandu, and to the eight young people at Save Lives Foundation Orphanage, whom Lai See thought of as her second family.



Lai See in her garden, August 2021

Rest in Peace, Lai See. Thank you for all you have done for Kids in Kathmandu Nepal.

We will all miss you so much.