



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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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

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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.

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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 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.

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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.

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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.

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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).

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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.

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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.

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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.

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TRUSTEES' REPORT
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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

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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).

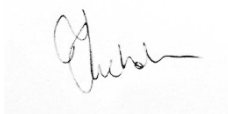
I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

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.