

Children4ChildrenNepal – C4CN
Financial Statement
For the year ended 31 July 2024

Charity Reg. Number: 1148388
Company Number: 08161221

Children4ChildrenNepal – C4CN

Charity information

17 Ellison Close

Windsor

SL4 4BZ

Telephone: 07868 634004

E-mail: children4childrennepal@gmail.com

Website: www.children4childrennepal.com

Bankers

CAF Bank Ltd

25 Kings Hill Avenue

Kings Hill,

West Malling, Kent

ME19 4JQ

Independent Examiners:

KF3E Accountants Limited

400 Thames Valley Park Drive

Reading

RG6 1PT

Children4ChildrenNepal – C4CN

Contents

	Page
Trustees Report	1- 6
Independent Examiner's Report	7
Income Statement/Balance Sheet	8 - 9
Notes to financial statements	10 -11

Children4ChildrenNepal – C4CN Trustees' report

Charity Registration number – 1148388

Company Number - 08161221

For the year ended 31st July 2024

Charity's Principal address:

17 Ellison Close

Windsor

SL4 4BZ

Telephone: 07868 634004

E-mail: children4childrennepal@gmail.com

Website: www.children4childrennepal.com

Charity Trustees

Names

Mr Keshab Poudel

Mr Prem Suhang

Mr Douglas MacLagan

Name of person/body to appoint Trustees

Existing/~~Past~~ Trustee

Existing/~~Past~~ Trustee

Existing/~~Past~~ Trustee

Name of Chairman/President

Mr Keshab Poudel

Introduction:

The trustees present their annual report and the financial statements of Children4ChildrenNepal (C4CN) for the year ended 31 July 2024 under the Charities Act 2011. The trustees confirm that they comply with the requirements of the Companies Act 2006, its memorandum and articles of association, and the provisions of Accounting and Reporting by Charities Statement of Recommended Practice (FRS 102) 2015 ("the Charities SORP").

C4CN is a charitable company limited by guarantee, and governed by its memorandum and articles of association. It was incorporated on 30 July 2012 and registered as a charity with The Charity Commission on 31 July 2012. Its charity registration number is 1148388 and its company registration number is 08161221. It is led by a capable board of trustees, which took the decision to change the name of the charity in 2017 from Freedom Matters to better reflect the emphasis that it places on engaging young people in the UK in support of their peers in Nepal.

Administrative information

The company's registered address is C/O Mr Keshab Poudel, 17 Ellison Close, Windsor SL4 4BZ

Telephone: 07868 634004 E-mail: children4childrennepal@gmail.com Website: www.children4childrennepal.com

The company's bankers are CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ

Structure and governance

Patron

C4CN was delighted when the popular British actress, writer and campaigner Miss Joanna Lumley OBE agreed to become the charity's Patron. Joanna was born in Kashmir to parents who had both spent their lives in India, her father having been an officer in the Gurkhas. The welfare of the people of Nepal, and particularly its children, is a concern she shares with C4CN.

Trustees

There were three trustees (who are directors of the company for Companies Act 2006 purposes) during the reporting period:

- Keshab Poudel is of Nepali origin, he moved to the UK in 1999 and resides with his family in Windsor. He studied Hotel management and has since been working in the industry. He currently holds a senior executive role with TA Connections, which specialises in the Hotel Procurement and Technology related to airlines crew accommodation worldwide. He also has a keen interest in tourism and hospitality business, which allowed him to partner with other Nepali hospitality professionals to invest in a successful restaurant business. In the past, Keshab has always contributed to fundraising activities for children's charities working in Nepal and he returns to Nepal regularly. As a dad himself, he wishes to help less fortunate children with opportunities to thrive like his own daughter can in the UK. Keshab currently holds the Chair position at Children4Children Nepal.
- Mr Prem Suhang is of Nepali Origin, he moved to the UK in 2005 and resides with his family in London. He studied international development in London, and thereafter business administration and ended his study career finalising as a qualified Chartered Accountant. He currently works as a chartered accountant in London and also works as a consultant. He has a long track record in the charity sector as a professional first working in Child Welfare Scheme in Nepal and later working in England for the charity, Child Welfare Scheme UK based in London for 9 years. He has been a Board Member of Children4Children for 4 years, and currently holds the Treasurer position.
- Mr Douglas MacLagan has lived and worked within the development sector in Nepal for the past 31 years. He has the breadth of experience of the needs and expectations of overseas charities juxtaposed with the challenges of implementing grassroots projects. Douglas founded registered UK charity Child Welfare Scheme (since re-titled Kidasha) in 1995 and is a board member of Child Welfare Scheme Hong Kong. In January 2013 he registered Right4Children (R4C) as a Nepali NGO based near his home in Pokhara; this is now our partner in Nepal. Douglas is invaluable in providing on the ground support and monitoring as well as advice, support and fundraising for C4CN.

The trustees have been recruited through personal knowledge of one or more pre-existing trustees or the previous CEO. Upon joining the board, new trustees are provided with information on the charity's history and plans, the role and responsibilities of trustees, the memorandum and articles of association, key policies and the minutes of recent board meetings. Trustee meetings are held regularly during the year.

C4CN's objectives

C4CN's objects according to its articles of association are:

The rescue and relief of anyone who may have been the victim of human trafficking or exploitation in particular but not exclusively by:

- *The provision of welfare support for example financial, medical or legal*
- *Support for the rehabilitation and reintegration of survivors with their families and communities*
- *Support for education and training into employment and/or independent living*
- *The advancement for public benefit of awareness of trafficking and exploitation*
- *Trafficking prevention in at risk communities*
- *Such charitable purposes for the public benefit as are exclusively charitable to the laws of England and Wales as the directors may from time to time determine*

These have been distilled into the following mission statement as we continue our focus on education, training and the prevention of child exploitation and trafficking:

Children4ChildrenNepal works with local organisations in Nepal to provide improved education and training opportunities for underprivileged children, young people, families and communities thereby contributing to a safer environment which is free from child labour, abuse and trafficking.

Although C4CN can work in any part of the world, its project work is essentially focussed upon Nepal.

Public benefit

The trustees have due regard to the Charity Commission's guidance on public benefit and during 2023-24 the public benefit of the various activities can be summarised as follows:

- Community Development activities (e.g. reproductive health, general health camps, set-up of remedial education classes) in 9 slum areas in the 2nd largest city of Nepal, Pokhara (PRAYASS Project)
- Rescue, rehabilitation, reintegration and protection of girls and young adults in the Adult Entertainment Sector (PRAYASS Project)
- Capacity building in education delivery at Early Child Development and primary school levels; remedial classes set-up, and project management support (Child Friendly Schools support Project & PRAYASS project)
- Water Filtration project in a slum community reaching 106 households
- Awareness raising among the British public, especially young people, about the lives of children and young people in Nepal and how they can influence positive changes to their lives
- Implementation of the FAB school training – giving vocational training to disadvantaged students.
- The setting up of a Sports training program in ten state schools in Pokhara to help engage and retain students.
- Right2Run sports programme set-up and continuation through the child clubs that have been established in child friendly schools (10 schools)
- Training of teachers in child friendly education.
- Improving facilities such as clean drinking water, toilets and playgrounds in schools.

Financial review and reserves policy

C4CN has ended the year in a stable financial position, with a reserve of £106,557. It therefore has sufficient reserves to enable it to continue in operation for well over a year.

Risk management

The trustees have considered the risks to which C4CN may be exposed, and have taken steps to manage such risks, especially financial risks.

Chair's report

The 12th year of operation of Children4ChildrenNepal (C4CN) can be summarised as a year of financial stability as well as undertaking a similar degree of project activities in Nepal at implementation level, and strengthening capacity building of our implementing partner in Nepal – Right4Children.

Katy Zoeflig continues to provide one day education consultancy services pro rata on a weekly basis and she provides an additional 1 day voluntarily per week on average spread out over the year. As C4CN is a small charity, Katy understands it isn't possible to reimburse her for this. The charity is most grateful for her expertise as Katy also travels out to Nepal twice a year for which the charity reimburses her travel expenses. Her main activity is to transfer skills and provide training in the education and field of pedagogy as well as project management to local partner team members. This to strengthen their capacity so as to work towards higher quality service delivery to the very under privileged beneficiaries and communities we serve in and around the Pokhara and Nawalpur districts. The ultimate goal is to empower the local team to become self-sufficient and sustainable in their project implementation. The charity has seen little additional activity in the UK.

The charity continues to enjoy support from Bryanston School in Dorset, Beaufort House in Chelsea, individual small fundraising events such as a Nepali dinner and sponsored charity runs. Our partnerships with Enjoolata Foundation (UK) supporting our PRAYASS project in Nepal, and Pachamama Knitwear based in Greenwich, London, supporting the SUCCESS Project and the Child Friendly School support project. Pachamama works with Nepali women and small cottage industries to produce high quality products made in Nepal under their guidance and management and ship these to the UK where they have their market. They decided to give back 10% of their annual profits once again to support good causes in Nepal in order to 'give-back'. This has resulted in a steady source of income for C4CN. We remain a low-cost charity with no employees, and managed by three voluntary Board of Directors.

Our core work with young people in the UK (raising awareness of the needs of young people and families in Nepal) continues, and our project work with young people, in protection services (= our new PRAYASS Project now in its 3rd year), education (=Child Friendly School support project) and vocational opportunities in Nepal (FAB School) has continued to develop with our partner, Right4Children (R4C) Nepal. Training at the FAB Hospitality Vocational Training School continues to be highly successful and has gone from strength to strength, with young people and their families benefitting from the professional qualifications achieved. Last year, The FAB School trained 132 students of which C4CN was one of the funding partners. It is important to be focussing on a vocational training for these disadvantaged children rather than academic targets with no job opportunities to rely on upon graduation. The goal remains 'School- to-work to ensure sustainable livelihoods'.

The new PRAYASS Project is a large project with several components. However, the main two core focus points are – Community development services in the slums of the 2nd city of Nepal, Pokhara, and the second is the protection of girls who find themselves trapped in the Adult Entertainment Sector (AES). The main themes are rescue, rehabilitation and reintegration of girls under 18 years old and providing protection of those above 18 years old. This 3-year programme has already received the funding commitment from the Enjoolata Foundation, and additional added-value support by Pachamama Knitwear, our two new funding partners.

The support of the Bryanston pupils and their families was appreciated at the Nepal Day Charity Fayre. This raised a good amount of money to support the new Sports-in-School initiative project in Child Friendly Schools. We remain a small, but effective NGO benefitting the young people and families of Nepal. A former Bryanston (OB), Emily Shaw, who graduated in July 2022, and did her GAP year through our charity and partnering with Right4Children in Nepal, is a talented runner and part of Team GB. She decided to work in our Child Friendly Schools with the aim to set up a new project called 'Right2Run' for which she raised funds herself to purchase running shoes to promote especially girls, but not excluding boys, to run by setting up clubs in schools. This has now become an ongoing programme for which Emily continues to raise funds. In fact at the drafting of this report today (March 29th), she is organising the 'Naked Run' in Edinburgh in aid of the 'Right2Run' project with a target of £2000. As a result of this ongoing support both technically and financially, it has been handed over to local professionally employed sports trainers to continue Emily's legacy and ensuring the Right2Run project continues.

We continue to be inspired by both the young people in Nepal and the young people in this country who do so much to support them, and we will seek to strengthen these connections between young people.

Strategic Report

Partners in Nepal

Under Nepalese law C4CN must implement its projects through Nepalese Non-Governmental Organisations (NGOs). We have worked with one project partner this year, Right4Children (R4C). R4C, a well-respected and reputable NGO currently delivers a range of services to young people and families in Nepal. C4CN has supported the establishment of a training school/community centre in Pokhara through R4C who partner with a local educational vocational provider, GATE College. Also, C4CN indirectly work through R4C together with the Ministry of Social Development and Health, under which the Education department comes under, to improve the state schools (Child Friendly School Support Project mentioned above) which is significantly helping to reduce the school children's dropout numbers. This is one of our most important targets in order to reduce the high risk of children being recruited as child labours and into trafficking, and sexual exploitation.

International partners

C4CN is delivering projects in partnership with Right4Children in Nepal and these projects have other international partners such as Child Welfare Scheme Hong Kong and ONGD-FNEL (Luxembourg-based Scouts and Guides Association), Movenpick, The Pavilions Himalayas Resort, and GATE College. The Kadoorie Charitable Foundation is a new partner providing funding support of our PRAYASS project mentioned above of which our principle local implementing partner, Right4Children has signed a 3-year contract (2023-2025).

The Child Friendly School (CFS) support project is an important large scale education programme in conjunction with the Nepalese Government. The main goal is to improve local community schools both in hardware and software in order to encourage children and adolescents to enrol and to remain in school. This is to reduce the numbers of children who are not attending school and would then be potential prey and victims to child abuse, such as the AES, being one form of commercial sexual exploitation of children (CSEC), early child marriage and other such events.

The FAB Hospitality Vocational Training Centre supports young people to get back on their feet who have been less fortunate to remain in school and through vulnerability and exploitation have ended up in precarious situations. C4CN has been supporting scholarships to put young people, rescued from highly vulnerable situations, through their vocational training with a high success rate of obtaining job security upon graduation.

Trustees' responsibilities

The trustees (who are also directors of C4CN for the purposes of company law) are responsible for preparing their annual report and the financial statements in accordance with applicable law, United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards) and the Charities SORP.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they agree with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities SORP. 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 judgments 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that C4CN will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of C4CN, and enable them to ensure that the financial statements comply with the Companies Act 2006 and the provisions of the memorandum and articles of association. They are also responsible for safeguarding the assets of C4CN and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Conclusion

In conclusion, this has been a positive year for C4CN as it has been able to stabilise its financial position, has a steady income with longstanding funding partners and well-wishers who continue to support the charity by organising small fundraisers. This diversity in our sources of funding income, ultimately provides us with more security. The charity continues to support the outputs of all the projects we saw grow in the previous year. We are very fortunate to have both our consultant, Katy Zoefitig, being able to go out to Nepal (3 times annually) frequently to be able to support the project delivery, skill transfer to local counterparts, but also monitor the transparent use of our funds on the ground in Nepal together with our Trustee, Douglas MacLagan who is predominantly based in Pokhara, Nepal. The trustees believe that we are now a more cost effective and efficient charity, with the vast majority of our funds on changing young lives in Nepal and empowering our local partners with important skill capacity to deliver better and higher quality projects and services to those who need it most.

C4CN remains committed to supporting its principle local implementing partner, Right4Children in 2025 and beyond. We are in discussion to sign a further 3 year project (2026-28) to enable the PRAYASS project to finish what it has started to do which is to embed mechanisms and systems adopted by the government to protect vulnerable minority groups at high risk, such as girls and young people working in the AES. Supporting the rescue, rehabilitation and reintegration of girls who have been subject to abuse and sexual exploitation in the Adult Entertainment Sector in the city of Pokhara remains our largest project to date. Bringing this to the mainstream as an identified and necessary gap to be suitably actioned by the government is no easy task and requires a long term approach as cultural stigma and attitude changes is no easy fix. However, with funding commitments from both Enjoolata Foundation and Pachamama Knitwear for the coming two years we are well positioned.

Bryanston and Pachamama continue to support our Child Friendly School programmes and with Bryanston school trip taking place with us in Nepal, their commitment and ours with a focus on educating more children in the UK about the plight and challenges of lives for children in developing countries, especially those in Nepal remains strong.

Approved by the Trustees on and signed on their behalf by:

Keshab Poudel

.....
Keshab Poudel (Chairman)

7/21/2025 | 11:29 AM PDT

**Independent Examiner's Report for the trustees of
Children4ChildrenNepal – C4CNTrustee's report
For the year ended 31st July 2024**

Reports to the trustees/members of Children4ChildrenNepal – C4CN (charity number 1181709) on accounts for the year ended 31 July 2024, set out on pages 8 -11.

I report to the trustees on my examination of the accounts of the above charity for the year ended 31.07.2024.

Respective responsibilities of trustees and the examiner

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

My examination work has been undertaken so that I might state to the Charity's members those matters that I am required to state to them in an examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and its' members as a body, for my work, for this report, or for the opinions I have formed.

Basis of Independent Examiner's statement

My examination was carried out in accordance with General Directions given by the Charities Commission. An examination includes a review of accounting records kept by the charity and a comparison of the accounts presented with the records held. 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 undertake consequently, no opinion is given as to whether the account present a true and fair view and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

The charity's gross income has exceeded £25,000 and I am qualified to undertake the examination by being a qualified member of Association of Chartered Certified Accountants.

I have completed my examination, I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination

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



Kwasi Afawubo - ACCA
KF3E Accountants Limited
400 Thames Valley Park Drive
Reading
RG6 1PT

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 JULY 2024**(Incorporating an income and expenditure account)**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 (note 6) £
Income and endowments from:					
Donations and legacies		82,616		82,616	67,270
Investments	2	<u>1,011</u>		<u>1,011</u>	<u>227</u>
Total		83,627		83,627	67,498
<hr/>					
Expenditure on:					
Raising funds		500		500	925
Professional Fees		10,460		10,460	630
Accountants		900		900	480
General admin		831		831	447
Charitable activities:					
Project costs		<u>65,165</u>		<u>65,165</u>	<u>12,348</u>
Total		77,856	-	77,856	14,830
<hr/>					
Net income/(expenditure)		5,771		5,771	52,668
<hr/>					
Net movement in funds		5,771		5,771	52,668
<hr/>					
Reconciliation of funds					
Fund balances at 1 August		100,786	-	100,786	48,118
<hr/>					
Fund balances at 31 July		<u>106,557</u>		<u>106,557</u>	<u>100,786</u>

BALANCE SHEET AT 31 JULY 2024

	Notes	2024 £	2023 £
Current assets			
Cash at Bank		<u>107,937</u>	<u>101,266</u>
Creditors: Amounts falling due within one year		<u>1,380</u>	<u>480</u>
Net current assets		<u>106,557</u>	<u>100,785</u>
Net assets		<u>106,557</u>	<u>100,785</u>
Funds			
Unrestricted funds		106,557	100,786
Restricted funds	5	<u>0.00</u>	<u>0.00</u>
		106,557	100,786
TOTAL FUNDS		<u>106,557</u>	<u>100,786</u>

The members are not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006 as it was entitled to exemption for audit, however, trustees are responsible for obtaining independent examination from independent examiner for charity accounts purposes as the charity has exceeded gross income of £25,000.00.

The trustees acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' 'regime' and as per requirements of the Charities Act 2011 ("the Act").

The accounts were approved by the trustees on 17/03/2025 and signed on their behalf by:

.....
Keshab Poudel (Chairman)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2024

1. Accounting Policies

C4CN is a company limited by guarantee registered in England and Wales as well as registered to Charities commission. The members undertake to contribute to the assets of the company in the event of it being wound up, either whilst members or within one year of ceasing to be members. Their liability in respect of the guarantee is limited to £10 per member.

The financial statements have been prepared on the going concern basis under the historic cost convention, and in accordance with applicable accounting standards in the United Kingdom including the Financial Reporting Standard 102, 'the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)', the Statement of Recommended Practice (FRS102) 2015 'Accounting and Reporting by Charities ('the Charities SORP'), the Charities Act 2011 and the Companies Act 2006.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime. In particular C4CN has taken advantage of the exemption from the requirement to prepare a cash flow statement in accordance with section 1.12 of FRS102. The company is entitled to exemption from audit under section 477 of the Companies Act 2006 relating to smaller companies but still requires having an independent examination due to its' income being over £25,000 for this accounting year.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.1 Basis of preparation

The financial statements are presented in sterling, which is C4CN's functional currency, rounded to the nearest £1.

1.2 Income

All income is recognised in the statement of financial activities once C4CN has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

1.3 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing C4CN to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on the accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

1.4 Tangible fixed assets

These are capitalised if they can be used for more than one year, and cost more than £500. They are valued at cost or a reasonable value on receipt.

1.5 Accumulated funds

Unrestricted funds can be used in accordance with C4CN's charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within C4CN's charitable objects. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

1.6 Taxation

C4CN is not liable to taxation on the revenue from its primary activities or on its investment income as it is a registered charity.

1.7 Financial instruments

1. The only financial instrument held by C4CN is cash at bank.

1. NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2024 (CONT.)

2. Investment income

This consists of interest income in both years

3. Trustees' remuneration and benefits

No trustee received or was due any remuneration or benefits or was reimbursed for expenses incurred on behalf of C4CN, in either year.

4. Governance cost

Independent examiner's fee was incurred for accounts year ending 31.07.2023 (2023: £400) as C4CN's income was above £25,000 which exceeded the threshold that requires such an examination but as this incurred after July 2024 only, it will be accounted for in the books of year ending 31.07.2025.

5. Restricted funds

There was not any restricted fund as at 31.07.2023

6. Related party transactions

There were no material related party transactions in the year.