



Supporting...
Education
Health
Community
Development
In Nepal

SAHODAR UK

FINANCIAL STATEMENTS and ANNUAL REPORT

For the year ended
31st May 2021.

Trustee and Treasurer

John George

8 Forder Heights, PLYMOUTH PL6 5PZ

Telephone: 01752 310493. e-mail : treasurer@sahodaruk.org

SAHODAR UK
(Company Limited by Guarantee).

TRUST INFORMATION
31st MAY 2021

CHAIR Mrs Rebekah Bale

DIRECTORS (Trustees).

Mr Roger Aldersley
Mrs Rebekah Bale
Mr David Ball
Mrs Catherine Brown
Mrs Liza Crewe
Mr John George
Mr Michael Shelmerdine
Mr Tim Provost

REGISTERED OFFICE 8 Forder Heights
PLYMOUTH. PL6 5PZ

COMPANY REGISTRATION NUMBER 08070198

CHARITY REGISTRATION NUMBER 1151639

BANKERS NatWest
14 Old Town Street
Plymouth PL1 1DG

INDEPENDENT EXAMINER Aubrey F. Curtis, CPFA.,
2 Beaufort House
Mariner's Court
Plymouth PL4 0BS

SAHODAR UK

TRUSTEES ANNUAL REPORT 2020-21

OBJECTIVES AND ACTIVITIES OF THE TRUST

SAHODAR was incorporated as a Limited Company in May 2012 and registered as a Charity in April 2013.

'The Charity will further the following **Objects** in Nepal for the public benefit:

- 1 the advancement of the Christian faith;
- 2 the prevention and relief of poverty;
- 3 the advancement of education;
- 4 the relief of sickness and the promotion of good health;
- 5 such other charitable purposes (charitable under English law) as the Trustees see fit from time to time.'

Background – SAHODAR UK.

SAHODAR UK was formed in 2012 to support the work of a registered charity in Nepal, (SAHODAR org. reg. no. 1029/068/069 Lamjung) who are working to develop social and economic progress through

- improving public health,
- developing practical and vocational education,
- encouraging tolerance among individuals and communities, and
- encouraging people in their personal relationship with God.

within and around the rural village of Garambesi, Lamjung, Nepal.

A founding member of SAHODAR UK, Roger Aldersley, and his wife Jean, spent several years working in Nepal and established links with the founding brothers of SAHODAR in Nepal. The latter were, and continue, working to raise this community from poverty and the people from a sense of low status and sense of low self-worth. In 2011 Roger and Jean led a group of Christians from Mutley Baptist Church, Plymouth, to Garambesi to provide medical camps, teacher training and church leadership training. It was clear that the local charity had a clear vision to improve the well-being of the local community.

On returning to the UK, several of the team, felt they wanted to give long term support to SAHODAR in Nepal and help enable their work to flourish. Hence the formation of this charity, known as SAHODAR UK.

There are regular visits by different trustees, and others, to see and support the work in Nepal. All expenses incurred by such visits are made voluntarily by those involved. No charitable funds whatsoever are used for this purpose. Regrettably, due to the COVID pandemic, no visits have been made in the past two years.

TRUSTEES ANNUAL REPORT 2020-21

During the year we were sorry to lose the services of Ms Deborah Hubbard who moved out of the area. We are grateful for her service and support throughout her time as a director of SAHODAR UK.

We have continued to support SAHODAR Nepal as far as we are able with significant funds to help provide the essential medical and health services through the 15 bed 'cottage' hospital. At a time when COVID was taking a hold in the wider community this proved to be something of a lifeline for many. Whilst many patients were treated, none are known to have lost their lives to COVID. Whilst treating COVID patients the dedicated medical staff continued to treat the many non-COVID cases. Without this largely charitable service in the community, many suffering illness and injury would go untreated or have to travel great distances and pay significantly for treatment, which would be impossible for many.

The planned and partly built 50 bed hospital has seen much progress, but not yet fully opened due to the lack of funds. The Nepali government has provided funding but not yet sufficient to enable the hospital to be opened. It is anticipated that work will be completed in the summer of 2021 and be opened soon after. There will be a need for new furniture, equipment and support for staff salaries which SAHODAR UK has, and will continue to provide financial support for.

The Christian community are greatly appreciative of the new community centre, or Church, which was built and opened last year, but regrettably, due to COVID restrictions saw limited use through much of the year. We understand this has now opened and fellowship can once again meet together and provide some support services to the wider community.

The work of SAHODAR in this poor community is now very highly regarded and greatly appreciated. A real contrast to the early days of it's work when it was looked upon with great suspicion by a predominantly Hindu community.

Very regrettably, due to the pandemic travel restrictions none of the trustees/directors have been able to visit Nepal through the past year, but we are hopeful that this may be possible in the near future.

We are immensely grateful to all who have generously supported the work of SAHODAR through the past year. All contributions have greatly benefitted a community in need and help save and improve many lives.

SAHODAR UK

TRUSTEES ANNUAL REPORT 2020-21

FINANCIAL REVIEW

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable in the UK and Republic of Ireland (FRS 102)" effective 1 January 2015.

This has been the ninth year of operation of the charity and the focus has been on

- raising funds for the work of SAHODAR in Nepal, primarily related to improving health care
- supporting the Church and Christian community in the area served
- raising the profile of SAHODAR UK and Nepal within the community

Through the year 2020-21 SAHODAR UK has raised £26,325.22 primarily from direct personal donations and HMRC Gift Aid.

A total of £26,700 has been transferred to the account of SAHODAR Nepal, made up of:

£10,050 towards the building of the new 50 bed SAHODAR community hospital and associated resources

£5,650 towards the salaries of the existing hospital staff

£1,930 for the new Rainastar Church/Community Centre

£8,930 at the discretion of SAHODAR Nepal for the greatest needs (primarily hospital related inc. COVID needs)

£140 towards the work of Himalayan Life, caring for 'street children' in the town of Pokhara

£75 has been spent on bank international transfer charges

A balance of £387 is held on account with the NatWest Bank

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Company law requires the Trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the company and its financial activities for that period. In preparing those financial statements, the Trustees are required to

- select suitable accounting policies and then apply them consistently
- make judgments and estimates that are reasonable and prudent
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any 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 the company will continue in operational existence.

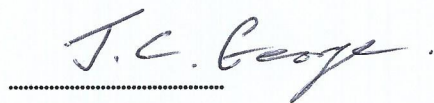
The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets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

INDEPENDENT EXAMINER

The Trustees intend to ask Aubrey F Curtis, CPFA to undertake the independent examination of the Trust in the following year.

This report has been prepared in accordance with the special provisions of Part VII of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD



J GEORGE

Treasurer for and on behalf of the Directors

Date: 20 January 2022

REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES OF SAHODAR UK.

I report on the accounts of the Trust for the year ended 31 May 2021, which are set out on pages 8 - 12.

Respective responsibilities of the 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 charity's trustees consider that the audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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

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

Basis of independent examiners report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiners' statement

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

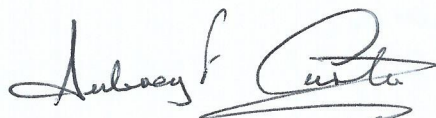
- which gives me reasonable cause to believe that in any material respect the requirements:

(a) to keep accounting records in accordance with section 386 of the Companies Act 2006: and

(b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the companies Act 2006 and with the methods and principles of the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable in the UK and Republic of Ireland (FRS 102)" have not been met, or

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Aubrey F. Curtis CPFA.,
2, Beaufort House
Mariners Court
Plymouth PL4 0BS.



25th JANUARY 2022

Date

SAHODAR UK

PROFIT AND LOSS ACCOUNT

FOR THE YEAR ENDED 31 MAY 2021

	2021 £	2020 £
TURNOVER	26,325	30,634
Administrative expenses	<u>26,775</u>	<u>36,382</u>
OPERATING (LOSS)/ PROFIT	(450)	(5,748)
Interest receivable and similar income	<u>0</u>	<u>0</u>
	(450)	(5,748)
Interest payable and similar charges	<u>-</u>	<u>-</u>
PROFIT (LOSS) ON ORDINARY ACTIVITIES BEFORE TAXATION	(450)	(5,748)
Tax on ordinary activities	<u>-</u>	<u>-</u>
Retained profit brought forward	837	6,585
Retained profit carried forward	<u><u>387</u></u>	<u><u>837</u></u>

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2021**

	Note	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
INCOMING RESOURCES	4				
<i>Charitable Activities</i>					
Charitable donations		22,044		22,044	28,120
Other Activities to generate funds		1,052		1,052	1,752
Investment Income		0		0	1
Gift Aid Tax		3,229	0	3,229	761
Total Incoming Resources		<u>26,325</u>	<u>0</u>	<u>26,325</u>	<u>30,634</u>
Resources Expended					
<i>Charitable Expenditure</i>					
<i>Costs of activities in furtherance of the Charitable objectives</i>					
Direct charitable expenditure	5	26,700	0	26,700	35,600
<i>Costs of raising funds</i>		0		0	700
Governance of the charity	6	75		75	82
Total Resources expended		<u>26,775</u>	<u>0</u>	<u>26,775</u>	<u>36,382</u>
Net Incoming Resources before transfers		(450)		(450)	(5,748)
Transfers between funds					0
Net incoming resources for year		<u>(450)</u>	<u>0</u>	<u>(450)</u>	<u>(5,748)</u>
Other recognised Gains and Losses					
Gain (Loss) on disposal and revaluation of Investments		0		0	0
Net Movement in Funds		<u>(450)</u>	<u>0</u>	<u>(450)</u>	<u>(5,748)</u>
Total Funds brought forward		837		837	6,585
Total Funds carried forward		<u><u>387</u></u>	<u><u>0</u></u>	<u><u>387</u></u>	<u><u>837</u></u>

SAHODAR UK

BALANCE SHEET AS AT 31 MAY 2021

	Notes	2021 £	2020 £
FIXED ASSETS		0	0
		<div>-</div>	<div>-</div>
CURRENT ASSETS			
Cash at Bank	2	387	837
		<div>387</div>	<div>837</div>
CREDITORS: Amounts falling due within one year	3	-	-
NET CURRENT ASSETS		<div>387</div>	<div>837</div>
NET ASSETS		<div>387</div>	<div>837</div>
INCOME FUNDS			
Unrestricted		387	837
Restricted		-	-
		<div>387</div>	<div>837</div>

In approving these financial statements as directors of the company we hereby confirm:

(a) that for the year stated above, the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006 relating to small companies.

(b) the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and

(c) that we acknowledge our responsibilities 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 in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

These accounts have been approved by the board and are signed on their behalf by

J.C. George 20/01/2022

John George

Director

date

R. A. Bale

Rebekah Bale

Director

date

20/01/22

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MAY 2021

1. ACCOUNTING POLICIES

BASIS OF PREPARATION OF THE ACCOUNTS

Accounting conventions

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable in the UK and Republic of Ireland (FRS 102)" effective 1 January 2015.

Transition to FRS 102

The entity transitioned from previous UK GAAP to FRS 102 at 1st June 2016. Details of how FRS102 has affected the reported financial position and financial performance is given in note 9.

Taxation

The company is a registered charity and as such is not liable to taxation on its normal activities. No liability to UK Corporation Tax arose on ordinary activities for the year ended 31 May 2021 nor in the year ended 31st May 2020.

Incoming resources

Donations and other forms of voluntary income are included in the financial statements when receivable.

Resources expended

Costs of activities in furtherance of the charity's objectives comprise all expenditure directly relating to the charitable objectives. Resources expended on managing and administering the charity include overheads which cannot be allocated to the charity's objects.

SAHODAR UK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MAY 2021

		2021 £	2020 £	
2 CASH AT BANK AND IN HAND				
NatWest Current Account		65	515	
NatWest Business Reserve Account		322	322	
		387	837	
3 CREDITORS FALLING DUE WITHIN ONE YEAR				
		-	-	
4 INCOME FUNDS				
	Balance at 01/06/2020	Movement in resources Incoming	Outgoing	Balance at 31/05/2021
Unrestricted Funds	837	26,325	26,775	387
		26,325	26,775	387
5 DIRECT CHARITABLE EXPENDITURE				
		2021 £	2020 £	
New hospital build and resources contribution		10,050	12,840	
Hospital staff salary support		5,650	10,715	
Pharmaceuticals			360	
Hospital expences at the discretion of SAHODAR Nepal		8,930		
Himalayan Life (supporting street children in Pokhara)		140	200	
New Church/Community building		1,930	11,475	
Towards Nepal bank fees			10	
		26,700	35,600	
6 MANAGEMENT AND ADMINISTRATION OF THE CHARITY				
Bank international transfer charges		75	82	
7 STAFF COSTS				
The trustees have no employees				
The trustees received no remuneration for their services				
There were no expenses incurred by the trustees on the charity's business				
8 ANALYSIS OF NET ASSETS BETWEEN FUNDS				
	Unrestricted Funds £	Restricted Funds £	Total Funds £	
Current Assets	387		387	
Current Liabilities	-		-	
	387	-	387	

9 FRS 102

These are the fourth financial statements that comply with FRS 102. The company transitioned to FRS 102 on 1st June 2016.

No transitional adjustments were required.