

# EAR AID NEPAL

England & Wales · Charity number 1152225

## Details

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**Other names** EAN

**Status** Registered

**Legal form** CIO

**Registered** 2013-05-31

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 52 St. Annes Road  
Headington  
Oxford  
OX3 8NL

**Phone** 07790 549941

**Email** [info@earaidnepal.org](mailto:info@earaidnepal.org)

**Website** [www.earaidnepal.org](http://www.earaidnepal.org)

## Activities

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**Objects:** THE OBJECTS OF THE CIO ARE:(1) TO PROMOTE AND PROTECT THE PHYSICAL AND MENTAL HEALTH OF THOSE AFFECTED BY CONDITIONS AFFECTING THE EAR IN NEPAL AND THE HIMALAYAN REGION (OR ELSEWHERE IN THE WORLD AT THE TRUSTEES' DISCRETION) THROUGH THE PROVISION OF FINANCIAL ASSISTANCE, SUPPORT, EDUCATION AND PRACTICAL ADVICE;(2) TO ADVANCE THE EDUCATION OF THE GENERAL PUBLIC IN ALL AREAS RELATING TO CONDITIONS AFFECTING THE EAR.

**Activities:** Ear Aid Nepal is a UK-based charity that has been established to raise funds for the promotion of good ear health and the reduction of hearing disability in Nepal. The charity is committed to supporting the INF Ear Hospital and Training Centre in Nepal, an establishment which provides care, training and education for the population of Western Nepal.

## Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Other Finance, Provides Human Resources, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

- Nepal

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£32,847	£34,698	-	-
2024-03-31	£27,116	£39,312	-	-
2023-03-31	£43,749	£19,511	-	-
2022-03-31	£18,474	£50,673	-	-
2021-03-31	£30,151	£24,050	-	-

## Trustees

Name	Role	Appointed
Derek Skinner		2019-06-23
Lisa Gurung		2023-08-08
MIKE SMITH		2013-05-29
Rosie Martin		2016-02-14
Sara Timms		2023-08-08
Steve Broomfield		2022-08-09
Surojit Pal		2025-03-05
TOM MARTIN		2013-06-10

**EAR AID NEPAL**

England & Wales - Charity number 1152225

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# Accounts

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## EAR AID NEPAL

(Registered charity no. 1152225) Annual Report and Unaudited Account  
REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES  
AND ADVISERS for the year ending 31st March 2025

Charity Name: Ear Aid Nepal

Charity registration number 1152225

Trustees: Michael Smith, Tom Martin, Derek Skinner, Steve Broomfield, Sara Timms,  
Surojit Patel, Rosie Martin, Lisa Gurung.

### Bankers:

1. The Co-operative Bank plc, 1 Balloon Street, Manchester, M60 4EP
2. Nationwide Building Society

Accountant and Independent Examiner: Chapman Robinson and Moore Limited, 30  
Bankside Court, Stationfields, Kidlington, Oxford, OX5 1JE

### **TRUSTEES' REPORT** for the year ended 31st March 2025

The trustees submit their annual report and the unaudited financial statements of Ear  
Aid Nepal for the period ended 31 March 2025

Structure, governance and management

Ear Aid Nepal is a Charitable Incorporation Organisation (CIO) governed by its  
constitution dated 18th May 2013. The CIO was registered with the Charity Commission  
in England and Wales on 31st May 2013.

The Trustees who served during the year and to the date of this report are listed above.  
The AGM was in May 2024 and in accordance with the constitution, trustees that have  
served more than 3 years were re-elected, resigned or appointed. Some had already  
indicated their intention to stand down and replacements had been identified and had  
offered to stand for election.

### **Introduction:**

Ear Aid Nepal exists to support and work with those in Nepal who have conditions  
affecting the ear, and those that care for them. Ear disease and deafness are the  
commonest sensory disability in the region but often go ignored because casual  
observers do not immediately notice these conditions. However, for the sufferer they  
can cause problems ranging from severe recurrent or chronic pain, often with offensive  
ear discharge, through to potentially life-threatening infection. Conditions affecting the  
ear cause hearing loss, up to profound deafness, often from birth or childhood.  
Sequelae may include speech problems, dizziness, and facial paralysis. These  
conditions frequently lead to inadequate education and work prospects, stigmatisation,  
and diminished relationships and opportunities in society.

### **Objectives:**

- To promote and protect the physical and mental health of those affected by conditions  
affecting the ear in Nepal and the Himalayan region (or elsewhere in the world at the  
Trustees' discretion) through the provision of financial assistance, professional support,  
education and practical advice.
- To advance the education of the medical and paramedical teams, the public, and  
change makers in all areas relating to conditions affecting the ear.

**Activities include:****1. Specialist advice**

A). To provide specialist advice to support the Green Pastures Hospital (GPH) Ear Treatment and Training Centre (ETTC) and the Ear Services programme and medical team of the International Nepal Fellowship (a Nepali INGO and NGO). Including support for community and primary ear health workers and other health education initiatives, to enable high quality, effective patient care.

B). To work with other organisations in Nepal or the Himalayan region providing preventative, diagnostic, treatment, or educational facilities to those affected by ear disease.

2. **Research** - To generate and support research projects relating to ear disease in Nepal and the Himalayan region.

**3. Training bursaries**

A). To offer bursaries to doctors in Nepal to travel to the UK or elsewhere for continuing professional development.

B). To offer financial support to doctors or other medical professionals in the UK to visit the GPH Ear Centre to expand their knowledge and provide support and training in the hospital

4. **Professional development and training** - To offer continuing professional development to staff at Ear Centre.

5. **Fund raising** - To support the raising of funds to promote ear care to individuals in Nepal and the Himalayan region

6. **Equipping** - To help maintain and equip the ETTC and its outreach programmes

7. **Funding for poor and disadvantaged patients** - To contribute to the medical charity fund that subsidises some patients (after social needs assessment) at the ETTC.

**8. Professional networking, and recruitment of volunteers**

A). To act as a support network for those involved in providing good ear care to individuals in Nepal and the Himalayan region

B). To provide a source of information for volunteers interested in supporting the projects providing ear care in Nepal and the Himalayan region

C). To attract multidisciplinary specialist visitors to support sustainable provision of ear care and training in Nepal and in the Himalayan region.

**Statement of public benefit:**

The Trustees confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties. The public benefit of the charity's activities are outlined above.

**Meetings and AGM**

• The Trustees met (online, via Zoom Video conferencing) in May 2024, August 2024, December 2024, March 2025,

i.e. Four times in the year of this report: 1<sup>st</sup> April 2024-31<sup>st</sup> March 2025.

We were delighted that Dr Suman, Medical Superintendent at INF GPH hospital was able to join from Nepal as an invited attendee, for several of these meetings, despite the late night and time difference.

- The AGM will be held in September 2025
- During the year one trustee (Mr Bhav Patel, ENT consultant) stepped down and his replacement was appointed: Mr Surojit (Serge) Patel (ENT consultant).

### **Achievements of the CIO during the period were as follows:**

#### Research and Innovation

Ear Aid Nepal continued to work closely throughout 2024-2025 with the electronic engineering team at Warwick University and the audiological sciences team at Manchester University to develop a high quality, low cost, hearing aid for Low- and Middle-Income Countries. Despite many practical delays in this project we were delighted that the prototype hearing aids were manufactured and supplied to Nepal in early 2025. We also identified two UK qualified volunteer Audiologists, who travelled to Nepal in 2025 (July-October) to conduct the field trials.

Online meetings between the university teams, the chairperson of EAN (MS) and the ear centre team continued, monthly. There is strong motivation from all sides to complete this project. EAN facilitated both obtaining work permit visas.

#### Learning Initiatives

WhatsApp groups, which include the three Nepali ear surgeons at the ETTC and several UK based ENT surgeons; including some EAN trustees, operate to discuss medical issues and share medical knowledge. Patients with difficult ear conditions and their test results, such as CT scans are discussed confidentially through this group. The doctors in the Ear Centre can then ensure that treatments for serious and complex disorders can be achieved in an optimal manner. This also provide further education for the doctors in the ear centre.

Our chairperson (MS) is a member of WhatsApp groups including the majority of the ENT surgeons in Nepal, and is thus able to keep aware of developments in the specialty in the country.

#### Education and Training

##### 1. Travelling Scholarships for UK trainee surgeons:

Offered to UK ENT doctors to spend time at the Ear Centre in Pokhara. The opportunity is promoted through ENT associations in the UK. Candidates are selected from their CVs and a short paragraph which they compose to explain their commitment to global ENT.

In November 2024, one UK senior surgical ENT Registrar (Mr Oliver Wright) visited the ear centre for 10 days, principally to assist with the running and teaching of a 3-day Temporal Bone Anatomy and Ear Surgery course which was attended by 14 Nepali trainee ear surgeons. He also assisted with all aspects of the hospital, including operating and outpatient clinics.

In March 2025, a second UK senior resident doctor visited for two weeks, she attended a two-day primary ear and hearing care camp in a village about two hour's drive to the periphery of the Pokhara valley. The camp was organised by a Nepali NGO, 'Nelumbo' together with local village officials and local government at a local health centre. This charity camp was organised by one of the GPH Ear Centre's Co-ordinators. About 200

people were assessed. The registrars received £750 bursary each to support their travel expenses.

## 2. Overseas Bursaries for Nepali doctors or para-medicals:

Offered annually, as funds permit, to two selected Nepali ENT surgeons to visit an overseas educational programme.

The bursaries are normally offered to:

A). Any Nepal based ENT surgeon under 35 years of age and with a special interest in ear disorders and helping the disadvantaged in Nepal, according to criteria available on the EAN website. The opportunity is advertised through the Society of Otolaryngologists of Nepal (SOLN). This year 10 candidates applied, the EAN trustees with medical qualifications then independently applied a scoring system to the candidates, based on their CV and a 200-word statement of interest. From this one candidate was selected.

B). The second candidate is normally selected from the Ear surgeons based at the ETTTC, by rotation. This year Dr Nabin Raj Gautam was selected

In 2025 we departed in a minor way from this method of choosing candidates.

This was because an opportunity arose at short notice, the timing did not allow for us to advertise to the wider ENT doctor community in Nepal. Therefore we offered the bursary to two of the consultant ear surgeons based at the ear hospital in Pokhara.

The two selected candidates (Dr Nabin Gautam and Dr Sudhir Parajuli) travelled to Sydney Australia in March 2025.

They attended:

1. The Australasia and Oceania ENT congress
2. The Sydney Temporal bone microscopic and endoscopic ear surgery course
3. Observership at the Alexandra Hospital, University of Sydney under Professor Alex Saxby, with particular emphasis on cochlear implantation
4. The 'Cochlear' company manufacturing unit for cochlear implants in Sydney. For a teaching and demonstration day.

One of the two surgeons (Dr Nabin) also applied for and was successful in obtaining a competitive grant from the Australasian ENT Society to cover the conference fees and travel, with support from the EAN trustees. We are able with the support of that society to use this grant shared between the two doctors to ameliorate the costs to the charity. Both candidates wrote reports, which are available on the EAN website. Feedback from these and all past bursary recipients has been very positive.

To cover the work during the absence of these two doctors from the ear hospital, EAN used its connections to identify experts to visit the ear centre and support the work there.

These were:

1. Mr Serge Patel ENT consultant and EAN trustee,
2. Dr Manuella Cresswell, ENT senior resident surgeon
3. Ms Sereta Parker, ENT and audiology specialty nurse.

## 3. Training courses held in Nepal:

In November 2024 a Temporal bone dissection and live ear surgery course lasting three

days was organised at the Ear Centre in Pokhara. 14 ear surgeons from around Nepal attended. A medical education evening and dinner was also held for about 40 local ENT surgeons. Two trustees (MS and SB) attended and one resident doctor (Oliver Wright), all from the UK, taught on this course and spoke at the seminar. This course and seminars will be repeated in November 2025.

4. Volunteer training and charity administrative visits.  
See above.

Online Media.

1. Website.

We appointed a website designer and updated our website onto a new software platform in 2024. This is running successfully. We receive frequent contact mails from patients and potential volunteers to our info@ address and follow these up regularly. We add training materials such as surgical videos to the site regularly.

2. Social media.

Twitter channel. One of our trustees puts news items on this channel.

3. EAN Newsletter

Distributed to around 400 addresses, sent through Mailchimp twice in this year.

Other Events.

Nepali Mela (fair).

This event is held annually, usually at the Kempton Park Race course, over the bank holiday weekend in late August.

In August 2024, Lisa Gurung, Mike Smith and Rosie Martin (trustees) and her friend Peter manned a stall, selling and distributing T shirts, cards, fridge magnets and books. These and leaflets and banners were all specially produced as advertising and information media for the charity. Although useful for publicising EAN there was no significant financial income from the event, and some items remain in stock. There is no plan to repeat attendance at this event in 2025.

A debit/credit card device was purchased and used at the event and remains available.

Financial Support provided by EAN.

1. The charity continued to contribute to the cost of treatment for those unable to afford the hospital fees. During the year 2024/25 the charity contributed £10,045 to the 'Medical Charity' (Poor Fund), supporting patients' operations, hearing tests, hearing aids and the maintenance of hearing aids.

INF create a detailed quarterly report on the use of these funds, including details of patient receiving financial assistance for out-patient, in-patient and audiological care. All have a financial assessment by the hospital social services team. Those in need are offered a percentage (up to 100%) of the cost of their care. These reports are placed on the EAN website. They often include personal stories of individuals, anonymised and with the patient's written permission.

2. Several items of medical equipment were purchased or donated and taken to Nepal by hand by volunteers/visitors, with support from EAN. These included:

Donated video camera system with digital memory and screen, for an operating microscope.

We have acquired a large quantity of good used ENT surgical instruments from another charity (Medical Aid International). One of our trustees (MS) was able to take and donate a large number of these to a medical hospital charity in Colombia, in July 2025 and will take more of them to Nepal in November 2025.

Ossicular replacement surgical prostheses (TORPs, PORPs, Stapes x approx. 20 pieces) Kindly donated by Kurz Medical company with support of CCmed UK annually in recent years, and taken by hand to Nepal.

### 3. Financial donations to EAN:

- Donations through the EAN website go directly to an EAN bank account. Gift aid is claimed where appropriate and with donors' agreement in writing. Expense or capital expenditure claims of up to £1000 needs agreement of minimum 2 trustees, £1000 - £5000 needs agreement of 3 trustees. Major expenditure such as regular donations for poor patients are agreed at the regular trustee meetings (now usually on Zoom). All income and expenditure is presented at the EAN AGM. Our accounts are prepared annually by our accountant.

- Donations made from EAN to the INF medical charity fund, which supports patients unable to meet the full cost of their treatment at the Ear Centre, are made as needed and represent our major expense in most years. INF provide detailed quarterly reports on the utilisation of these funds, including types of treatment, and percentage met by the patient and from the charitable funds. Some individual case reports are included, with the patient's signed consent. These are available on our website.

- We receive no government grants
- We have no assets or property.
- We have no overseas income.
- We have no trading subsidiaries.
- We have no employees. All trustees work as unpaid volunteers.
- We follow the safeguarding policies of the International Nepal Fellowship in all activities in Nepal. Volunteers visiting Nepal and working in medical roles sign a document agreeing to these policies. Bursary recipients that visit the UK and take up short observership roles in the NHS follow the local NHS trust guidelines, which include safeguarding policies.

### Data Protection

EAN subscribes annually to the UK Information Commissioner's Office for data protection.

(ICO ref: ZA045465)

All research has data protection policies and anonymised data collection.

The main ongoing challenges are as follows:

Raising funds to meet the financial needs of those patients unable to support the cost of medical treatment

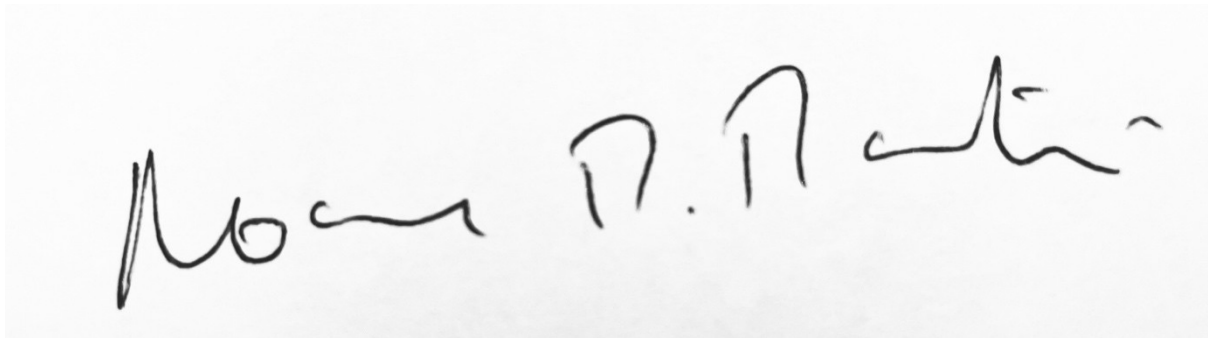
Obtaining timely visas, permits and medical registration for UK trainees and volunteers to visit Nepal and for Nepalese trainees to visit the UK.

Financial review

- The charity's results for the financial period ending 31st March 2024 are set out in the attached financial statements and notes

Approved and authorized for issue by the Board on 13<sup>th</sup> December 2024 and signed on its behalf

by:

A handwritten signature in black ink on a white background. The signature is cursive and appears to read 'Rosie Martin'.

.....

Rosie Martin, Trustee

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2025  
for  
Ear Aid Nepal

Chapman Robinson and Moore Limited  
30 Bankside Court  
Stationfields  
Kidlington  
Oxford  
OX5 1JE

Contents of the Financial Statements  
for the Year Ended 31 March 2025

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Independent Examiner's Report to the Trustees of  
Ear Aid Nepal

**Independent examiner's report to the trustees of Ear Aid Nepal**

I report to the charity trustees on my examination of the accounts of Ear Aid Nepal (the Trust) for the year ended 31 March 2025.

**Responsibilities and basis of report**

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

Alan P Sowden FCCA, CTA

Chapman Robison and Moore Limited  
30 Bankside Court  
Stationfields  
Kidlington  
Oxford  
OX5 1JE

Date: .....

Ear Aid Nepal

Statement of Financial Activities  
for the Year Ended 31 March 2025

	Notes	Unrestricted fund £	Restricted fund £	31/3/25 Total funds £	31/3/24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		25,086	800	25,886	23,085
Investment income	2	<u>6,658</u>	<u>-</u>	<u>6,658</u>	<u>4,031</u>
<b>Total</b>		<u>31,744</u>	<u>800</u>	<u>32,544</u>	<u>27,116</u>
<b>EXPENDITURE ON</b>					
Raising funds	3	(350)	-	(350)	10
Charitable Activities		<u>38,373</u>	<u>-</u>	<u>38,373</u>	<u>39,302</u>
<b>Total</b>		<u>38,023</u>	<u>-</u>	<u>38,023</u>	<u>39,312</u>
<b>NET INCOME/(EXPENDITURE)</b>		(6,279)	800	(5,479)	(12,196)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		204,204	-	204,204	216,400
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>197,925</u>	<u>800</u>	<u>198,725</u>	<u>204,204</u>

The notes form part of these financial statements

Ear Aid Nepal

Balance Sheet  
31 March 2025

	Notes	Unrestricted fund £	Restricted fund £	31/3/25 Total funds £	31/3/24 Total funds £
<b>CURRENT ASSETS</b>					
Stocks	6	350	-	350	-
Cash at bank		<u>197,575</u>	<u>800</u>	<u>198,375</u>	<u>204,204</u>
		197,925	800	198,725	204,204
		_____	_____	_____	_____
<b>NET CURRENT ASSETS</b>		<u>197,925</u>	<u>800</u>	<u>198,725</u>	<u>204,204</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		197,925	800	198,725	204,204
		_____	_____	_____	_____
<b>NET ASSETS</b>		<u>197,925</u>	<u>800</u>	<u>198,725</u>	<u>204,204</u>
<b>FUNDS</b>	7				
Unrestricted funds				197,925	204,204
Restricted funds				<u>800</u>	<u>-</u>
<b>TOTAL FUNDS</b>				<u>198,725</u>	<u>204,204</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
Trustee

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity 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 an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

**2. INVESTMENT INCOME**

	31/3/25	31/3/24
	£	£
Deposit account interest	<u>6,658</u>	<u>4,031</u>

**3. RAISING FUNDS**

**Raising donations and legacies**

	31/3/25	31/3/24
	£	£
Support costs	<u>(350)</u>	<u>10</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestrictede fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	23,085
Investment income	<u>4,031</u>
<b>Total</b>	<u>27,116</u>
<b>EXPENDITURE ON</b>	
Raising funds	10
Charitable Activities	<u>39,302</u>
<b>Total</b>	<u>39,312</u>
<b>NET INCOME/(EXPENDITURE)</b>	(12,196)
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	216,400

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricte fund £
	<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b><u>204,204</u></b>

6. STOCKS

	31/3/25 £	31/3/24 £
Stocks	<u>350</u>	<u>-</u>

7. MOVEMENT IN FUNDS

	At 1/4/24 £	Net movement in funds £	At 31/3/25 £
<b>Unrestricted funds</b>			
General fund	204,204	(6,279)	197,925
<b>Restricted funds</b>			
Restricted income - surgical equipment	-	800	800
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<b><u>204,204</u></b>	<b><u>(5,479)</u></b>	<b><u>198,725</u></b>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	31,744	(38,023)	(6,279)
<b>Restricted funds</b>			
Restricted income - surgical equipment	800	-	800
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<b><u>32,544</u></b>	<b><u>(38,023)</u></b>	<b><u>(5,479)</u></b>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

**7. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
<b>Unrestricted funds</b>			
General fund	216,400	(12,196)	204,204
	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>216,400</u>	<u>(12,196)</u>	<u>204,204</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	27,116	(39,312)	(12,196)
	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>27,116</u>	<u>(39,312)</u>	<u>(12,196)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/23 £	Net movement in funds £	At 31/3/25 £
<b>Unrestricted funds</b>			
General fund	216,400	(18,475)	197,925
<b>Restricted funds</b>			
Restricted income - surgical equipment	-	800	800
	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>216,400</u>	<u>(17,675)</u>	<u>198,725</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

**7. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	58,860	(77,335)	(18,475)
<b>Restricted funds</b>			
Restricted income - surgical equipment	800	-	800
	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>59,660</u>	<u>(77,335)</u>	<u>(17,675)</u>

**8. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2025.

Ear Aid Nepal

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2025

	31/3/25	31/3/24
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	25,886	23,085
<b>Investment income</b>		
Deposit account interest	<u>6,658</u>	<u>4,031</u>
<b>Total incoming resources</b>	32,544	27,116
<b>EXPENDITURE</b>		
<b>Charitable Activities</b>		
Postage and stationery	-	498
Nepal Hospital Expenses	5,894	8,899
Poor Fund	10,045	20,090
Registration Fees	47	126
Training	4,459	7,404
Sundry	4,900	24
Travel costs	<u>11,411</u>	<u>1,853</u>
	36,756	38,894
<b>Support costs</b>		
<b>Management</b>		
Advertising and marketing	707	-
<b>Finance</b>		
Bank charges	-	10
<b>Governance costs</b>		
Accountancy and legal fees	420	408
Computer costs	<u>140</u>	<u>-</u>
	<u>560</u>	<u>408</u>
Total resources expended	<u>38,023</u>	<u>39,312</u>
<b>Net expenditure</b>	<u>(5,479)</u>	<u>(12,196)</u>

This page does not form part of the statutory financial statements

Independent Examiner's Report to the Trustees of  
Ear Aid Nepal

**Independent examiner's report to the trustees of Ear Aid Nepal**

I report to the charity trustees on my examination of the accounts of Ear Aid Nepal (the Trust) for the year ended 31 March 2025.

**Responsibilities and basis of report**

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

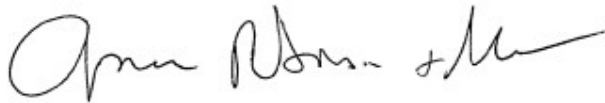
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.



Alan P Sowden FCCA, CTA

Chapman Robison and Moore Limited  
30 Bankside Court  
Stationfields  
Kidlington  
Oxford  
OX5 1JE

Date: .....06/09/2025.....

**EAR AID NEPAL**

England & Wales - Charity number 1152225

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# Accounts

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EAR AID NEPAL  
(Registered charity no. 1152225) Annual Report and Unaudited Account  
REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS  
TRUSTEES

AND ADVISERS for the year ending 31st March 2024

Charity Name: Ear Aid Nepal

Charity registration number 1152225

Trustees: Michael Smith, Tom Martin, Derek Skinner, Steve Broomfield,  
Sara Timms, Bhavesh Patel, Rosie Martin, Lisa Gurung, Michael Falter

Bankers:

1. The Co-operative Bank plc, 1 Balloon Street, Manchester, M60 4EP

2. Nationwide Building Society

Accountant and Independent Examiner: Chapman Robinson and Moore  
Limited, 30

Bankside Court, Stationfields, Kidlington, Oxford, OX5 1JE

**TRUSTEES' REPORT** for the year ended 31st March 2024

The trustees submit their annual report and the unaudited financial statements of Ear Aid Nepal for the period ended 31 March 2024

Structure, governance and management

Ear Aid Nepal is a Charitable Incorporation Organisation (CIO) governed by its constitution dated 18th May 2013. The CIO was registered with the Charity commission in England and Wales on 31st May 2013.

The Trustees who served during the year and to the date of this report are listed above.

The AGM was in June 2024 and in accordance with the constitution, trustees that have served more than 3 years were re-elected, resigned or appointed. Some had already indicated their intention to stand down and replacements had been identified and had offered to stand for election.

**Introduction:**

Ear Aid Nepal exists to support and work with those in Nepal who have conditions affecting the ear, and those that care for them. Ear disease and deafness are the commonest sensory disability in the region but often go ignored because casual observers do not immediately notice these conditions. However, for the sufferer they can cause problems ranging from severe recurrent or chronic pain, often with offensive ear discharge, through to potentially life-threatening infection. Conditions affecting the ear cause hearing loss, up to profound deafness, often from birth or childhood. Sequelae may include speech problems, dizziness, and facial paralysis. These conditions frequently lead to inadequate education and work prospects, stigmatisation, and diminished relationships and opportunities in society.

**Objectives:**

- To promote and protect the physical and mental health of those affected by conditions

affecting the ear in Nepal and the Himalayan region (or elsewhere in the world at the Trustees' discretion) through the provision of financial assistance, professional support, education and practical advice.

- To advance the education of the medical and paramedical teams, the public, and change makers in all areas relating to conditions affecting the ear.

**Activities include:**

1. Specialist advice

A). To provide specialist advice to support the Green Pastures Hospital (GPH) Ear Treatment and Training Centre (ETTC) and the Ear Services programme and medical team of the International Nepal Fellowship (a Nepali INGO and NGO). Including support for community and primary ear health workers and other health education initiatives, to enable high quality, effective patient care.

B). To work with other organisations in Nepal or the Himalayan region providing preventative, diagnostic, treatment, or educational facilities to those affected by ear disease.

2. Research - To generate and support research projects relating to ear disease in Nepal and the Himalayan region.

3. Training bursaries

A). To offer bursaries to doctors in Nepal to travel to the UK or elsewhere for continuing professional development.

B). To offer financial support to doctors or other medical professionals in the UK to visit the GPH Ear Centre to expand their knowledge and provide support and training in the hospital

4. Professional development and training - To offer continuing professional development to staff at Ear Centre.

5. Fund raising - To support the raising of funds to promote ear care to individuals in Nepal and the Himalayan region

6. Equipping - To help maintain and equip the ETTC and its outreach programmes

7. Funding for poor and disadvantaged patients - To contribute to the medical charity fund that subsidises some patients (after needs assessment) at the ETTC.

8. Professional networking, and recruitment of volunteers

A). To act as a support network for those involved in providing good ear care to individuals in Nepal and the Himalayan region

B). To provide a source of information for volunteers interested in supporting the projects providing ear care in Nepal and the Himalayan region

C). To attract multidisciplinary specialist visitors to support sustainable provision of ear care and training in Nepal and in the Himalayan region.

**Statement of public benefit:**

The Trustees confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties. The public benefit of the charity's activities are outlined above.

**Meetings and AGM**

- The Trustees met (online, via Zoom Video conferencing) in March 2023, May 2023 (AGM), August 2023, November 2023, January 2024.

i.e. Five times in the year of this report: March 2023-March 2024.

We were delighted that Dr Suman, Medical Superintendent at INF GPH hospital was able to join from Nepal as an invited attendee, for the majority of these meetings, despite the late night and time difference.

- Treasurer appointed. Dr Sara Timms, trustee. agreed to take on this role and attended a training course in preparation. She has been added as signee for EAN accounts.

- AGM May 2023

- At the AGM, some trustees stepped down (Mr Phil Holt, Mr Luke Smith) and the following were appointed: Ms Lisa Gurung, Dr Bhav Patel and Dr Sara Timms. Ms Lisa Gurung is an ENT Physician Associate, Dr Bhav Patel and Dr. Sara Tims are UK trained and resident ENT surgeons.

Mr Michael Falter also stood down, having been a founding trustee and the principal website developer for many years, his contribution has been greatly valued and the trustees all expressed their thanks for his enormous support.

**Achievements of the CIO during the period were as follows:**Research and Innovation

Ear Aid Nepal continued to work closely throughout 2023-2024 with the electronic

engineering team at Warwick University and the audiological sciences team at Manchester University to develop a high quality, low cost, hearing aid for Low- and Middle-Income Countries. There were multiple delays due to difficulties with the manufacture of reliable electronic components, leading to extensions in the research period. Personnel changes in the UK and in Nepal necessitated extensions and changes to the ethics agreements within Warwick University and with the Nepal Medical Research Council. Similarly, Memoranda of Understanding and insurance documents had to be updated, some of which processes are ongoing.

Online meetings between the university teams, the chairperson of EAN (MS) and the ear centre team continue, monthly. There is strong motivation from all sides to complete this project. The team at the Ear Centre in Nepal will be running trials of the hearing aid, starting in late 2024. The first batch of aids were shipped to Nepal in the spring of 2023, however they proved to have insufficient amplification power to match the hearing loss requirements for those most in need. It was discovered that

in a LMIC such as Nepal, patients are not currently willing to wear aids at hearing thresholds that would be appropriate for aiding in higher income countries. They would generally only accept aids if they had a more severe hearing loss. Recent work at Manchester University has concentrated on increasing the output of the aids and retesting them to meet standards equivalent to, or exceeding those designated for UK NHS supplied aids.

### Learning Initiatives

WhatsApp groups, which include the three Nepali ear surgeons at the ETTC and several UK based ENT surgeons; including some EAN trustees, operate to discuss medical issues and share medical knowledge. Patients with difficult ear conditions and their test results, such as CT scans are discussed confidentially through this group. The doctors in the Ear Centre can then ensure that treatments for serious and complex disorders can be achieved in an optimal manner. This also provide further education for the doctors in the ear centre.

### Education and Training

#### 1. Travelling Scholarships for UK trainee surgeons:

Offered to UK ENT doctors to spend time at the Ear Centre in Pokhara. The opportunity is promoted through ENT associations in the UK. Candidates are selected from their CVs and a short paragraph which they compose to explain their commitment to global ENT.

In November 2023, two UK senior surgical ENT Registrars (Ms Phui Yong, and Ms Catherine de Cates) visited the centre for 2 weeks, assisting with all aspects of the hospital, including operating and outpatient clinics. They attended a two-day primary ear and hearing care camp in a village about one hour's drive on a difficult road to the periphery of the Pokhara valley. The camp was organised by a Nepali NGO, 'Nelumbo' together with local village officials at a local health centre. This charity camp was organised by one of the GPH Ear Centre's Co-ordinators. About 200 people were assessed. A Nelumbo dental camp was run side by side with this ear camp. The registrars received £750 bursary each to support their travel expenses.

#### 2. Overseas Bursaries for Nepali doctors or paramedicals:

Offered annually, as funds permit, to two selected Nepali ENT surgeons to visit an overseas educational programme, usually in the UK.

The bursaries are offered to:

A). Any Nepal based ENT surgeon under 35 years of age and with a special interest in

ear disorders and helping the disadvantaged in Nepal, according to criteria

available on the EAN website. The opportunity is advertised through the Society of

Otolaryngologists of Nepal (SOLN). This year 10 candidates applied, the EAN

trustees with medical qualifications then independently applied a scoring system to the candidates, based on their CV and a 200-word statement of interest. From this one candidate was selected.

This year Dr Abishesh Shakya from Kathmandu was selected.

B). The second candidate is normally selected from the Ear surgeons based at the ETTC, by rotation. This year Dr Nabin Raj Gautam was selected

The two selected candidates attended the UK for 3-4 weeks training in June/July 2023. On this occasion they spent time observing clinics and specialist surgery at hospitals in Bristol, Aintree and Worcester, and attended a practical anatomical and surgical course in Dundee.

Both candidates wrote reports, which are available on the EAN website. Feedback from these and all past recipients has been very positive. We networked with the CEORL (European Society of ENT) so that in June 2024 one of the next Nepali candidates could attend their triennial conference free of charge. (This was held in Dublin in June 2024. MS also attended as an invited speaker in two sessions (at his own expense).

### 3. Training courses held in Nepal:

In March 2023 a Temporal bone dissection and live ear surgery course lasting three days was organised at the Ear Centre in Pokhara. 10 ear surgeons from around Nepal attended. A medical education evening was also held for about 40 local ENT surgeons.

This course and seminars will be repeated in November 2024.

### 4. Volunteer training and charity administrative visits.

A). In February/March 2023, two trustees, (Mr Mike Smith for 6 weeks and Mr Tom

Martin for one week) visited the ETTC at their own expense. Both offered training and support to the medical and admin teams, including seminars.

B). Ms Sereta Parker, Ear Care nurse, from UK, 2 weeks in October 2023. Helped with out-patient care and training, including ear micro-suction.

C). Dr. Sara Timms, ENT surgeon, EAN trustee, from UK, 2 weeks in February 2024. Provided teaching seminars.

D). Dr. Andreas Keller, ENT surgeon, from Germany, 10 days March 2024. Provided seminars and case discussions.

E). Dr. John Newall (audiological scientist) and Prof. Melville Da Cruz, Otologist, from Macquarie University, Sydney, Australia, November 2023, For 1 week. Gave seminars to a large group (approx. 40) of Nepali ENT doctors in Pokhara, meeting sponsored by EAN.

## Online Media.

### 1. Website.

We appointed a website designer and updated our website on a new software platform. This is running successfully. We receive frequent contact mails from patients and potential volunteers to our info@ address and follow these up regularly. We add training materials such as surgical videos to the site regularly.

### 2. Social media.

Twitter channel. One of our trustees regularly puts news items on the channel.

### 3. EAN Newsletter

Distributed to around 400 addresses, sent through Mailchimp twice in this year.

## Other Events.

### Nepali Mela (fair).

This event is held annually, usually at the Kempton Park Race course, over the bank holiday weekend in late August.

In 2023, Lisa Gurung (trustee) and her sister manned a stall, selling and distributing cards and books. (A similar event will be attended by trustees in August 2024).

Publicity materials created for and sold at the event included:

EAN T-shirts.

EAN Flyers.

Notelet cards, with colourful pictures of Nepal scenes, blank interiors and EAN contact details and QR code on reverse. Sold in packs of 5.

Fridge magnets.

Pull down promotional Posters/Banners.

Copies of the book 'Medicine in the Mountains.'

A debit/credit card device was purchased for use at the event.

## Financial Support provided by EAN.

1. The charity continued to contribute to the cost of treatment for those unable to afford

the hospital fees. During the year 2023/24 the charity contributed £20,000 to the 'Medical Charity' (Poor Fund), supporting patients' operations, hearing tests, hearing aids and the maintenance of hearing aids.

INF create a detailed quarterly report on the use of these funds, including details of patient receiving financial assistance for out-patient, in-patient and audiological care. All have a financial assessment by the hospital social services team. Those in need are offered a percentage (up to 100%) of the cost of their care. These reports are placed on the EAN website. They often include personal stories of individuals, anonymised and with the patient's written permission.

2. Several items of medical equipment were purchased or donated and taken to Nepal by hand by volunteers/visitors, with support from EAN.

These included:

Surgical suction machines x 2.

Donated hearing aids.

Medical grade video camera system and video monitor to enable endoscopic ear surgery (refurbished model, paid for by EAN, £4,000).

Ossicular replacement surgical prostheses (TORPs, PORPs, Stapes x approx. 20 pieces) Kindly donated by Kurz Medical company with support of CCmed UK.

3. Donations to EAN:

- Donations through the EAN website go directly to an EAN bank account.

Gift aid is

claimed where appropriate and with donors' agreement in writing.

Expense or capital

expenditure claims of up to £1000 needs agreement of minimum 2

trustees, £1000 -

£5000 needs agreement of 3 trustees. Major expenditure such as regular donations for

poor patients are agreed at the bimonthly trustee meetings (now usually on Zoom). All

income and expenditure is presented at the EAN AGM. Our accounts are prepared

annually by our accountant.

- Donations made from EAN to the INF medical charity fund, which supports patients

unable to meet the full cost of their treatment at the Ear Centre, are made as needed and represent our major expense in most years. INF provide detailed quarterly reports on the utilisation of these funds, including types of treatment, and percentage met by the patient and from the charitable funds. Some individual case reports are included, with the patient's signed consent. These are available on our website.

- We receive no government grants
- We have no assets or property.
- We have no overseas income.
- We have no trading subsidiaries.
- We have no employees. All trustees work as unpaid volunteers.
- We follow the safeguarding policies of the International Nepal Fellowship in all activities in Nepal. Volunteers visiting Nepal and working in medical roles sign a document agreeing to these policies. Bursary recipients that visit the UK and take up short observership roles in the NHS follow the local NHS trust guidelines, which include safeguarding policies.

Data Protection

EAN subscribes annually to the UK Information Commissioner's Office for data protection.

(ICO ref: ZA045465)

All research has data protection policies and anonymised data collection.  
The main ongoing challenges are as follows:

Raising funds to meet the financial needs of those patients unable to support the cost of medical treatment

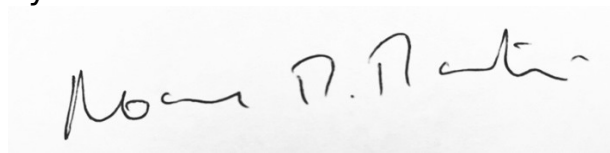
Obtaining timely visas, permits and medical registration for UK trainees and volunteers to visit Nepal and for Nepalese trainees to visit the UK.

Financial review

- The charity's results for the financial period ending 31st March 2024 are set out in the attached financial statements and notes

Approved and authorized for issue by the Board on 11<sup>th</sup> November 2024 and signed on its behalf

by:

A handwritten signature in black ink, appearing to read "Rosie P. Martin", is written on a light-colored rectangular background.

.....  
Rosie Martin, Trustee

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2024  
for  
Ear Aid Nepal

Chapman Robinson and Moore Limited  
30 Bankside Court  
Stationfields  
Kidlington  
Oxford  
OX5 1JE

Contents of the Financial Statements  
for the Year Ended 31 March 2024

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Notes to the Financial Statements	4 to 8
Detailed Statement of Financial Activities	9

Independent Examiner's Report to the Trustees of  
Ear Aid Nepal

**Independent examiner's report to the trustees of Ear Aid Nepal**

I report to the charity trustees on my examination of the accounts of Ear Aid Nepal (the Trust) for the year ended 31 March 2024.

**Responsibilities and basis of report**

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

Alan P Sowden FCCA, CTA

Chapman Robinson and Moore Limited  
30 Bankside Court  
Stationfields  
Kidlington  
Oxford  
OX5 1JE

Date: 11 November 2024

Ear Aid Nepal

Statement of Financial Activities  
for the Year Ended 31 March 2024

		31/3/24 Unrestricted fund £	31/3/23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		23,085	41,613
Investment income	2	<u>4,031</u>	<u>2,136</u>
<b>Total</b>		<u>27,116</u>	<u>43,749</u>
<b>EXPENDITURE ON</b>			
Raising funds	3	10	-
Charitable Activities		<u>39,302</u>	<u>19,511</u>
<b>Total</b>		<u>39,312</u>	<u>19,511</u>
<b>NET INCOME/(EXPENDITURE)</b>		(12,196)	24,238
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		216,400	192,162
		_____	_____
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>204,204</u>	<u>216,400</u>

The notes form part of these financial statements

Ear Aid Nepal

Balance Sheet  
31 March 2024

	Notes	31/3/24 Unrestricted fund £	31/3/23 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		204,204	216,400
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		<u>204,204</u>	<u>216,400</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		204,204	216,400
		<hr/>	<hr/>
<b>NET ASSETS</b>		<u>204,204</u>	<u>216,400</u>
<b>FUNDS</b>	6		
Unrestricted funds		<u>204,204</u>	<u>216,400</u>
<b>TOTAL FUNDS</b>		<u>204,204</u>	<u>216,400</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 11 November 2024 and were signed on its behalf by:

Rosie Martin  
Trustee

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity 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 an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

**2. INVESTMENT INCOME**

	31/3/24	31/3/23
	£	£
Deposit account interest	<u>4,031</u>	<u>2,136</u>

**3. RAISING FUNDS**

**Raising donations and legacies**

	31/3/24	31/3/23
	£	£
Support costs	<u>10</u>	<u>-</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	41,613
Investment income	<u>2,136</u>
<b>Total</b>	<u>43,749</u>
 <b>EXPENDITURE ON</b>	
Charitable Activities	<u>19,511</u>
 <b>NET INCOME</b>	 24,238
 <b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	192,162

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>216,400</u>

6. MOVEMENT IN FUNDS

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
<b>Unrestricted funds</b>			
General fund	216,400	(12,196)	204,204
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>216,400</u>	<u>(12,196)</u>	<u>204,204</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	27,116	(39,312)	(12,196)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>27,116</u>	<u>(39,312)</u>	<u>(12,196)</u>

Comparatives for movement in funds

	At 1/4/22 £	Net movement in funds £	At 31/3/23 £
<b>Unrestricted funds</b>			
General fund	192,162	24,238	216,400
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>192,162</u>	<u>24,238</u>	<u>216,400</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

**6. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	43,749	(19,511)	24,238
	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>43,749</u>	<u>(19,511)</u>	<u>24,238</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/22 £	Net movement in funds £	At 31/3/24 £
<b>Unrestricted funds</b>			
General fund	192,162	12,042	204,204
	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>192,162</u>	<u>12,042</u>	<u>204,204</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	70,865	(58,823)	12,042
	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>70,865</u>	<u>(58,823)</u>	<u>12,042</u>

**7. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2024.

Ear Aid Nepal

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2024

	31/3/24	31/3/23
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	23,085	41,613
<b>Investment income</b>		
Deposit account interest	<u>4,031</u>	<u>2,136</u>
<b>Total incoming resources</b>	27,116	43,749
<b>EXPENDITURE</b>		
<b>Charitable Activities</b>		
Repairs and renewals	-	4,434
Postage and stationery	498	-
Nepal Hospital Expenses	8,899	6,814
Poor Fund	20,090	-
Registration Fees	126	35
Training	7,404	7,567
Sundry	24	-
Travel costs	<u>1,853</u>	<u>265</u>
	38,894	19,115
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	10	-
<b>Governance costs</b>		
Accountancy and legal fees	<u>408</u>	<u>396</u>
Total resources expended	<u>39,312</u>	<u>19,511</u>
<b>Net (expenditure)/income</b>	<u>(12,196)</u>	<u>24,238</u>

This page does not form part of the statutory financial statements

## **Independent Examiner's Report to the Trustees of Ear Aid Nepal**

Independent examiner's report to the trustees of Ear Aid Nepal

I report to the charity trustees on my examination of the accounts of Ear Aid Nepal (the Trust) for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

Alan P Sowden FCCA, CTA

Chapman Robinson and Moore Limited 30 Bankside Court

Stationfields

Kidlington

Oxford OX5 1JE

Date: 11 November 2024

**EAR AID NEPAL**

England & Wales - Charity number 1152225

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# Accounts

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## EAR AID NEPAL

(Registered charity no. 1152225) Annual Report and Unaudited Account  
REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES  
AND ADVISERS for the year ending 31<sup>st</sup> March 2023

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Charity Name: Ear Aid Nepal

Charity registration number 1152225

Trustees: Michael Smith, Ann Dingle, Michael Falter, Philip Holt, Tom Martin, Derek Skinner, Luke Smith, Rosie Martin

Bankers:

**1. The Co-operative Bank plc**, 1 Balloon Street, Manchester, M60 4EP

**2. Nationwide Building Society**

**Accountant and Independent Examiner:** Chapman Robinson and Moore Limited, 30  
Bankside Court, Stationfields, Kidlington, Oxford, OX5 1JE

### TRUSTEES' REPORT for the year ended 31<sup>st</sup> March 2023

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The trustees submit their annual report and the unaudited financial statements of Ear Aid Nepal for the period ended 31 March 2023

#### **Structure, governance and management**

Ear Aid Nepal is a charitable incorporation organisation (CIO) governed by its constitution dated 18th May 2013. The CIO was registered with the Charity commission in England and Wales on 31st May 2013.

The Trustees who served during the year and to the date of this report are listed above.

The AGM will be in June 2023 and in accordance with the constitution, trustees that have served more than 3 years will then be re-elected or resign. Some have already indicated their intention to stand down and replacements have been identified who are ready to stand for election next year.

**Objectives and activities:** Ear Aid Nepal exists to support work with those who have conditions affecting the ear in Nepal. Ear disease and deafness are the commonest disability but often go ignored because casual observers do not immediately notice these conditions. However, for the sufferer they can cause problems ranging from severe recurrent or chronic pain, often with offensive ear discharge, through to potentially life-threatening infection. These and other conditions affecting the ear cause hearing loss or even profound deafness, often from birth or childhood. These conditions frequently lead to inadequate education and work prospects, stigmatisation, and diminished relationships and opportunities in society.

#### **The objectives of the CIO are:**

- To promote and protect the physical and mental health of those affected by conditions affecting the ear in Nepal and the Himalayan region (or elsewhere in the world at the Trustees' discretion) through the provision of financial assistance, professional support, education and practical advice.
- To advance the education of the public, and change makers in all areas relating to conditions affecting the ear.

## **The main activities of the charity are:**

### **Specialist advice**

- To provide specialist advice to support the Ear Treatment and Training Centre (ETTC) and the Ear Services programme and medical team of the International Nepal Fellowship (a Nepali INGO and NGO) including community work, primary ear health workers and health education initiatives, to enable high quality, effective patient care.
- To work with other organisations in Nepal or the Himalayan region providing preventative, diagnostic, treatment, or educational facilities to those affected by ear disease.
- To act as a resource for education and training for those involved in promoting good ear care to individuals in Nepal and the Himalayan region.
- To generate and support research projects relating to ear disease in Nepal and the Himalayan region.
- To offer bursaries to doctors in Nepal to travel to the UK or elsewhere for continuing professional development
- To offer financial support to doctors or other medical professionals in the UK to visit the ETTC to expand their knowledge and provide support and training in the hospital
- To offer continuing professional development to staff at ETTC.

### **Financial support**

- To support the raising of funds to promote ear care to individuals in Nepal and the Himalayan region
- To help maintain and equip the ETTC and its outreach programmes
- To contribute to the medical charity fund that subsidises some patients (after needs assessment) at the ETTC.

### **Networking**

- To act as a support network for those involved in providing good ear care to individuals in Nepal and the Himalayan region
- To provide a source of information for volunteers interested in supporting the projects providing ear care in Nepal and the Himalayan region
- To attract multidisciplinary volunteer workforce to support sustainable provision of ear care and training in Nepal and in the Himalayan region

### **Statement on public benefit**

The Trustees confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties. The public benefit of the charity's activities is outlined above.

### **Meetings and AGM**

- The Trustees met three times (August, AGM, October and December) in the year of this report.
- In 2023, at our AGM (30-05-2023) we were able to nominate and appoint a new trustee (Ms Sara Timms) as treasurer, working in collaboration with other experienced trustees. She attended an online training course in preparation for this role.
- At this AGM, some trustees stepped down (Mr Phil Holt, Mr Luke Smith) and others were appointed (Dr Bhav Patel, Dr Sara Timms).
- We are sad to report the untimely death of one of our founding trustees Ms Ann Dingle in early 2023.

***The main achievements of the CIO during the period were as follows:***

### **Research and Innovation**

Ear Aid Nepal continued to work closely throughout 2022-2023 with the electronic engineering team at Warwick University and the audiological sciences team at Manchester University to develop a high quality, low cost, hearing aid for Low- and Middle-Income Countries. There were multiple delays due to Covid and availability of electronic components, leading to extensions in the research grant from UK Health Research. These delays continued into 2023 due to technical issues, personnel changes, and the need to renew ethics, insurance, Memoranda of Understanding and other documents. Online meetings between the university teams, the chairperson of EAN (MS) and the ear centre team continue, monthly. There is strong motivation from all sides to complete this project. The team at the Ear Centre in Nepal will be running trials of the hearing aid, starting in late 2023. Ethics committees at the UK Universities and the Nepal Health Research Council have approved the project and the first batch of aids were shipped to Nepal in the spring of 2023. Members of EAN have facilitated and been in continuous contact with the university and Nepali teams.

### **Learning Initiatives**

An active WhatsApp group, including the ear surgeons at the ETTC and several UK based ENT surgeons, including some EAN trustees, operates to discuss medical issues and share medical knowledge.

Patients, with difficult ear conditions, are discussed through WhatsApp, which allows confidentiality. The doctors in the Ear Centre can then ensure that treatments for serious and complex disorders can be achieved in an optimal manner. This also adds another layer of education for the doctors in the ear centre.

### **Education and Training**

1. The charity offers Travelling Scholarships to UK doctors to spend time at the Ear Centre in Pokhara and in February 2023 an ENT surgical Registrar visited the centre for 2 weeks, assisting with all aspects of the hospital, including operating and outpatient clinics. She gave two training seminars, one each to the Ear surgeons and the other to the general hospital doctors.
2. EAN offers two overseas bursaries annually, as funds permit, to select Nepali ENT surgeons to visit an overseas educational programme, usually in the UK.  
The bursaries are offered to:
  - A). Any Nepal based ENT surgeon under 35 years of age and with a special interest in ear disorders and in helping the disadvantaged in Nepal, according to criteria available on the EAN website. The opportunity is advertised through the Society of Otolaryngologists of Nepal (SOLN). This year 10 candidates applied, the EAN trustees with medical qualifications then independently applied a scoring system to the candidates, based on their CV and a 200 word statement of interest. From this one candidate was selected.
  - B). The second candidate is normally selected from the Ear surgeons based at the ETTC, by rotation.

Two selected candidates attended the UK for 3-4 weeks training in mid 2022, a further two candidates have attended the UK for 3-4 weeks in June/July 2023, on this

occasion they spent time observing clinics and specialist surgery at hospitals in Bristol, Aintree and Worcester, and attended a practical anatomical and surgical course in Dundee. All candidates write reports, which are available on the EAN website. Feedback has all been very positive. In 2024 we hope to collaborate with the European Society of ORL, so that candidates can include attendance at their triennial conference.

3. In March 2023 a Temporal bone dissection and live ear surgery course lasting three days was organised at the Ear Centre in Pokhara. 10 ear surgeons from around Nepal attended. In addition a medical education evening was held for about 40 local ENT surgeons.
4. In February/March 2023, two trustees (Mr Mike Smith for 6 weeks and Mr Tom Martin for one week) visited the ETTC at their own expense. Both offered training and support to the medical and Admin teams, including seminars.
5. In May 2022, three staff from the ETTC (surgeons Dr Nabin and Dr Donjon, and senior audiologist Mr Thakendra, attended the SAARC ENT congress in Kathmandu, with all their expenses supported by EAN).

### **Awards**

Mr Mike Smith, chairperson of EAN was awarded an OBE in the 2023 New Year's honours list:

'For services to Deaf and Vulnerable People in Nepal'.

### **Other achievements**

1. Book;  
In August 2022 a book recording the many ear camps held in Nepal and supported by EAN, and the establishment of the ear Centre in Pokhara.  
Medicine in the Mountains; authors: Dr David Hawker, Ms Ellen Findlay, Mr Mike Smith; Pub.: Austin-Macauley.
2. Website. We appointed a website designer, after obtaining estimates from several companies, to redesign our website on a new software platform. This has been completed and the new site is running successfully.
3. Social media. Establishment of Twitter channel. One of our new trustees has been adding news items on a regular basis.

### **Financial Support**

1. The charity continued to contribute to the cost of treatment for those unable to afford the hospital fees. During the year 2022/23 the charity contributed £17,000 to the Poor Fund, supporting patients' operations, hearing tests, hearing aids and maintenance of hearing aids.
2. Several items of medical equipment were purchased, with support from EAN amounting to £6,000
3. Educational Bursaries, as detailed below.
4. Funding of new website £4,380.00.

### **Financial governance**

Trustees take various roles.

One trustee holds the bank accounts. An associate trustee pays any cheques or cash received into an EAN bank account. Another trustee reviews these payments and arranges receipts and

letters of thanks. Recent appointment of a new trustee, to take the role of treasurer from mid 2023 is welcomed.

- Donations through the EAN website go directly to an EAN bank account. Gift aid is claimed where appropriate and with donors' agreement in writing. Expense or capital expenditure claims of up to £1000 needs agreement of minimum 2 trustees, £1000 - £5000 needs agreement of 3 trustees. Major expenditure such as regular donations for poor patients are agreed at the bimonthly trustee meetings (now usually on Zoom). All income and expenditure is presented at the EAN AGM. Our accounts are prepared annually by our accountant.
- Donations made from EAN to the INF medical charity fund, which supports patients unable to meet the full cost of their treatment at the Ear Centre, are made as needed and represent our major expense in most years. INF provide detailed quarterly reports on the utilisation of these funds, including types of treatment, and percentage met by the patient and from the charitable funds. Some individual case reports are included, with the patient's signed consent. These are available on our website.
- We receive no government grants
- We have no assets or property.
- We have no overseas income.
- We have no trading subsidiaries.
- We have no employees. All trustees work as unpaid volunteers.
- We follow the safeguarding policies of the International Nepal Fellowship in all activities in Nepal. Volunteers visiting Nepal and working in medical roles sign a document agreeing to these policies. Bursary recipients that visit the UK and take up short observership roles in the NHS follow the local NHS trust guidelines, which include safeguarding policies.

### Data Protection

EAN subscribes annually to the UK Information Commissioner's Office for data protection. (ICO ref: ZA045465)

All research has data protection policies and anonymised data collection.

### The main ongoing challenges are as follows:

Raising funds to meet the financial needs of those patients unable to support the cost of medical treatment

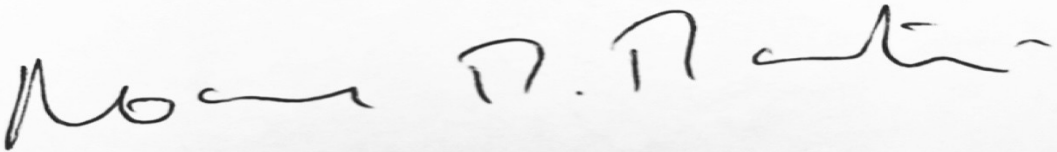
Promotion through social media.

Obtaining timely visas, permits and medical registration for UK trainees and volunteers to visit Nepal and for Nepalese trainees to visit the UK.

### Financial review

- The charity's results for the financial period ending 31<sup>st</sup> March 2023 are set out in the attached financial statements and notes

Approved and authorized for issue by the Board on 9<sup>th</sup> August 2022 and signed on its behalf by:



.....

**Rosie Martin, Trustee**

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2023  
for  
Ear Aid Nepal

Chapman Robison and Moore Limited  
30 Bankside Court  
Stationfields  
Kidlington  
Oxford  
OX5 1JE

Contents of the Financial Statements  
for the Year Ended 31 March 2023

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Report of the Trustees  
for the Year Ended 31 March 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1152225

**Principal address**

52 St Anne's Road  
Headington  
Oxford  
OX3 8NL

**Trustees**

M Smith  
M Falter  
T Martin  
R Martin  
D Skinner  
S Broomfield (appointed 8/8/2023)  
L Gurung (appointed 8/8/2023)  
B Patel (appointed 8/8/2023)  
S Timms (appointed 8/8/2023)

Approved by order of the board of trustees on .....12th Sept 2023..... and signed on its behalf by:

M. Patel  
Trustee

Far Aid Nepal

Statement of Financial Activities  
for the Year Ended 31 March 2023


		31/3/23 Unrestricted fund £	31/3/22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		41,613	17,974
Investment income	2	<u>2,136</u>	<u>500</u>
<b>Total</b>		<u>43,749</u>	<u>18,474</u>
<b>EXPENDITURE ON</b>			
Raising funds		396	378
Other		<u>19,115</u>	<u>50,295</u>
<b>Total</b>		<u>19,511</u>	<u>50,673</u>
<b>NET INCOME/(EXPENDITURE)</b>		24,238	(32,199)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		192,162	224,361
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>216,400</u></u>	<u><u>192,162</u></u>

The notes form part of these financial statements

Balance Sheet  
31 March 2023

	Notes	31/3/23 Unrestricted fund £	31/3/22 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		216,400	192,162
<b>NET CURRENT ASSETS</b>		<u>216,400</u>	<u>192,162</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>216,400</u>	<u>192,162</u>
<b>NET ASSETS</b>		<u>216,400</u>	<u>192,162</u>
<b>FUNDS</b>	5		
Unrestricted funds		<u>216,400</u>	<u>192,162</u>
<b>TOTAL FUNDS</b>		<u>216,400</u>	<u>192,162</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 12th Sept 2023 and were signed on its behalf by:

  
.....  
Trustee

Notes to the Financial Statements  
for the Year Ended 31 March 2023

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity 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 an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

**2. INVESTMENT INCOME**

	31/3/23	31/3/22
	£	£
Deposit account interest	2,136	500

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	17,974
Investment income	<u>500</u>
<b>Total</b>	<u>18,474</u>
<b>EXPENDITURE ON</b>	
Raising funds	378
Other	<u>50,295</u>
<b>Total</b>	<u>50,673</u>
<b>NET INCOME/(EXPENDITURE)</b>	(32,199)
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	224,361
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>192,162</u></u>

5. MOVEMENT IN FUNDS

	At 1/4/22 £	Net movement in funds £	At 31/3/23 £
<b>Unrestricted funds</b>			
General fund	192,162	24,238	216,400
<b>TOTAL FUNDS</b>	<u><u>192,162</u></u>	<u><u>24,238</u></u>	<u><u>216,400</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	43,749	(19,511)	24,238
<b>TOTAL FUNDS</b>	<u><u>43,749</u></u>	<u><u>(19,511)</u></u>	<u><u>24,238</u></u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

5. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/21 £	Net movement in funds £	At 31/3/22 £
<b>Unrestricted funds</b>			
General fund	224,361	(32,199)	192,162
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>224,361</u>	<u>(32,199)</u>	<u>192,162</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	18,474	(50,673)	(32,199)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>18,474</u>	<u>(50,673)</u>	<u>(32,199)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/21 £	Net movement in funds £	At 31/3/23 £
<b>Unrestricted funds</b>			
General fund	224,361	(7,961)	216,400
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>224,361</u>	<u>(7,961)</u>	<u>216,400</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	62,223	(70,184)	(7,961)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>62,223</u>	<u>(70,184)</u>	<u>(7,961)</u>

**6. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2023.

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2023

	31/3/23 £	31/3/22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	41,613	17,974
<b>Investment income</b>		
Deposit account interest	2,136	500
<b>Total incoming resources</b>	43,749	18,474
<b>EXPENDITURE</b>		
<b>Other</b>		
Nepal Hospital Expenses	6,814	15,980
Poor Fund	-	30,135
Registration Fees	35	35
Training	7,567	2,837
Travel costs	265	1,074
	14,681	50,061
<b>Support costs</b>		
<b>Information technology</b>		
Repairs and renewals	4,434	234
<b>Governance costs</b>		
Accountancy and legal fees	396	378
<b>Total resources expended</b>	19,511	50,673
<b>Net income/(expenditure)</b>	24,238	(32,199)

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2023  
for  
Ear Aid Nepal

Chapman Robison and Moore Limited  
30 Bankside Court  
Stationfields  
Kidlington  
Oxford  
OX5 1JE

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Report of the Trustees  
for the Year Ended 31 March 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1152225

**Principal address**

52 St Anne's Road  
Headington  
Oxford  
OX3 8NL

**Trustees**

M Smith  
M Falter  
T Martin  
R Martin  
D Skinner  
S Broomfield (appointed 8/8/2023)  
L Gurung (appointed 8/8/2023)  
B Patel (appointed 8/8/2023)  
S Timms (appointed 8/8/2023)

Approved by order of the board of trustees on .....12th Sept 2023..... and signed on its behalf by:

..........  
Trustee

Far Aid Nepal

Statement of Financial Activities  
for the Year Ended 31 March 2023


		31/3/23 Unrestricted fund £	31/3/22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		41,613	17,974
Investment income	2	<u>2,136</u>	<u>500</u>
<b>Total</b>		<u>43,749</u>	<u>18,474</u>
<b>EXPENDITURE ON</b>			
Raising funds		396	378
Other		<u>19,115</u>	<u>50,295</u>
<b>Total</b>		<u>19,511</u>	<u>50,673</u>
<b>NET INCOME/(EXPENDITURE)</b>		24,238	(32,199)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<u>192,162</u>	<u>224,361</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>216,400</u></u>	<u><u>192,162</u></u>

The notes form part of these financial statements

Balance Sheet  
31 March 2023

	Notes	31/3/23 Unrestricted fund £	31/3/22 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		216,400	192,162
<b>NET CURRENT ASSETS</b>		<u>216,400</u>	<u>192,162</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>216,400</u>	<u>192,162</u>
<b>NET ASSETS</b>		<u>216,400</u>	<u>192,162</u>
<b>FUNDS</b>	5		
Unrestricted funds		<u>216,400</u>	<u>192,162</u>
<b>TOTAL FUNDS</b>		<u>216,400</u>	<u>192,162</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 12th Sept 2023 and were signed on its behalf by:

  
Trustee

Notes to the Financial Statements  
for the Year Ended 31 March 2023

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity 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 an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

**2. INVESTMENT INCOME**

	31/3/23	31/3/22
	£	£
Deposit account interest	2,136	500
	<u>          </u>	<u>          </u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	17,974
Investment income	<u>500</u>
<b>Total</b>	<u>18,474</u>
<b>EXPENDITURE ON</b>	
Raising funds	378
Other	<u>50,295</u>
<b>Total</b>	<u>50,673</u>
<b>NET INCOME/(EXPENDITURE)</b>	(32,199)
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	224,361
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>192,162</u></u>

5. MOVEMENT IN FUNDS

	At 1/4/22 £	Net movement in funds £	At 31/3/23 £
<b>Unrestricted funds</b>			
General fund	192,162	24,238	216,400
<b>TOTAL FUNDS</b>	<u><u>192,162</u></u>	<u><u>24,238</u></u>	<u><u>216,400</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	43,749	(19,511)	24,238
<b>TOTAL FUNDS</b>	<u><u>43,749</u></u>	<u><u>(19,511)</u></u>	<u><u>24,238</u></u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

5. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/21 £	Net movement in funds £	At 31/3/22 £
<b>Unrestricted funds</b>			
General fund	224,361	(32,199)	192,162
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>224,361</u>	<u>(32,199)</u>	<u>192,162</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	18,474	(50,673)	(32,199)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>18,474</u>	<u>(50,673)</u>	<u>(32,199)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/21 £	Net movement in funds £	At 31/3/23 £
<b>Unrestricted funds</b>			
General fund	224,361	(7,961)	216,400
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>224,361</u>	<u>(7,961)</u>	<u>216,400</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	62,223	(70,184)	(7,961)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>62,223</u>	<u>(70,184)</u>	<u>(7,961)</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

**6. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2023.

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2023

	31/3/23 £	31/3/22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	41,613	17,974
<b>Investment income</b>		
Deposit account interest	2,136	500
<b>Total incoming resources</b>	43,749	18,474
<b>EXPENDITURE</b>		
<b>Other</b>		
Nepal Hospital Expenses	6,814	15,980
Poor Fund	-	30,135
Registration Fees	35	35
Training	7,567	2,837
Travel costs	265	1,074
	14,681	50,061
<b>Support costs</b>		
<b>Information technology</b>		
Repairs and renewals	4,434	234
<b>Governance costs</b>		
Accountancy and legal fees	396	378
<b>Total resources expended</b>	19,511	50,673
<b>Net income/(expenditure)</b>	24,238	(32,199)

**EAR AID NEPAL**

England & Wales - Charity number 1152225

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# Accounts

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## **EAR AID NEPAL**

(Registered charity no. 1152225) Annual Report and Unaudited Account  
REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS  
TRUSTEES AND ADVISERS for the year ending 31<sup>st</sup> March 2022

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Charity Name: Ear Aid Nepal

Charity registration number 1152225

Trustees: Mike Smith, Ann Dingle, Michael Falter, Philip Holt, Tom  
Martin, Derek Skinner, Luke Smith, Rosie Martin

Bankers: **The Co-operative Bank plc**, 1 Balloon Street, Manchester,  
M60 4EP

**Nationwide Building Society**

**Accountant and Independent Examiner:** Chapman Robinson and  
Moore Limited, 30 Bankside Court, Stationfields, Kidlington, Oxford, OX5  
1JE

### **TRUSTEES' REPORT for the year ended 31<sup>st</sup> March 2022**

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The trustees submit their annual report and the unaudited financial  
statements of Ear Aid Nepal for the period ended 31 March 2022

#### **Structure, governance and management**

Ear Aid Nepal is a charitable incorporation organisation (CIO) governed  
by its constitution dated 18 May 2013. The CIO was registered with the  
Charity commission in England and Wales on 31 May 2013.

The Trustees who served during the year and to the date of this report  
are listed above.

**Objectives and activities:** Ear Aid Nepal exists to support work with  
those who have conditions affecting the ear in Nepal. Ear disease and  
deafness are the commonest disability but often go ignored because  
casual observers do not immediately notice these conditions. However,  
for the sufferer they can cause problems ranging from severe pain,  
through life threatening infection to loss of education and diminished  
relationships in society.

#### **The objectives of the CIO are:**

- To promote and protect the physical and mental health of those  
affected by conditions affecting the ear in Nepal and the Himalayan  
region (or elsewhere in the world at the Trustees' discretion)  
through the provision of financial assistance, support, education  
and practical advice.
- To advance the education of the general public in all areas relating  
to conditions affecting the ear.

#### **The main activities of the charity are:**

#### **Specialist advice**

- To provide specialist advice to support the Ear Treatment and Training Centre (ETTC) and the Ear Services programme and medical team of the International Nepal Fellowship (a Nepali INGO and NGO) including community work, primary ear health workers and health education initiatives.
- To provide specialist advice to the Ear Centre and hospital management team to enable high quality, effective patient care.

- To act as a resource for education and training for those involved in promoting good ear care to individuals in Nepal and the Himalayan region
- To generate and support research projects relating to ear disease in Nepal and the Himalayan region.
- To offer bursaries to doctors in Nepal to travel to the UK or elsewhere for continuing professional development
- To offer financial support to doctors or other medical professionals in the UK to visit the ETTC to expand their knowledge and provide support and training in the hospital
- To offer continuing professional development to staff at ETTC.

### **Financial support**

- To support the raising of funds from the public to promote ear care to individuals in Nepal and the Himalayan region
- To help maintain and equip the ETTC and its outreach programmes
- To contribute to the medical charity fund that subsidises some patients (after needs assessment) at the ETTC.

### **Networking**

- To act as a support network for those involved in providing good ear care to individuals in Nepal and the Himalayan region
- To provide a source of information for volunteers interested in supporting the projects providing ear care in Nepal and the Himalayan region
- To attract multidisciplinary volunteer workforce to support sustainable provision of ear care and training in Nepal and in the Himalayan region

### **Statement on public benefit**

The Trustees confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties. The public benefit of the charity's activities is outlined above.

### **Achievements and performance**

- The Trustees met five times in the year of this report:

***The main achievements of the CIO during the period were as follows:***

### **Research and Innovation**

Ear aid Nepal continued to work closely throughout 2021-2022 with the electronic engineering team at Warwick University and the audiological sciences team at Manchester University to develop a high quality, low cost, hearing aid for Low and Middle Income Countries. There were several delays due to Covid and availability of electronic components leading to extensions in the research grant from UK Health Research.

The ear centre in Nepal will be running trials of the hearing aid, starting late in 2022. Ethics committees at the Universities and the Nepal Health Research Council have now approved the project and the first batch of aids are near completion and will be shipped to Nepal in the autumn of 2022. Members of EAN have facilitated and been in continuous contact with the university and Nepali teams.

## **Learning Initiatives**

Many international conferences were cancelled during the Covid pandemic. One doctor from the ear centre was due to attend an ENT conference in the UK. She was able to attend virtually and submitted an online research poster. EAN supported and facilitated her application and the research for the poster.

## **Education and Training**

The charity offers Travelling Scholarships to UK doctors to spend time at the Ear Centre in Pokhara and in February 2022 a senior ENT surgical Registrar visited the centre, assisting with all aspects of the hospital, including operating and outpatient clinics. He gave two training seminars.

Patients, with difficult ear conditions, are discussed through the facilities of WhatsApp, which allows confidentiality. The doctors in the Ear Centre can then ensure that treatments for serious and complex disorders can be achieved in an optimal manner. This also adds another layer of education for the doctors in the ear centre, which can be very useful.

EAN selected 2 junior Nepali ENT surgeons from 8 candidates identified through the Society of Otolaryngologists of Nepal. These were due to visit the UK to attend a training course and some hospital observer-ships. Due to travel restrictions these plans in 2021 were cancelled. One of those selected and one other surgeon, from the Ear Centre, are now available and will be visiting the UK for 3-4 weeks training in mid 2022.

## **Financial Support**

The charity continued to contribute to the cost of treatment for those unable to afford the hospital fees. During the year 2021/22 the charity contributed £35,000 to the Poor Fund, supporting patients' operations, hearing tests, hearing aids and maintenance of hearing aids.

The charity also contributed to the cost of a cochlear implant operation for a young woman in Kathmandu. It is hoped to be able to offer this operation at the Ear Centre.

## **Financial governance**

Trustees take various roles.

One trustee holds the bank accounts. An associate trustee pays any cheques or cash received into an EAN bank account. Another trustee reviews these payments and arranges receipts and letters of thanks.

- Donations through the EAN website go directly to an EAN bank account. Gift aid is claimed where appropriate and with donors' agreement in writing. Expense or capital expenditure claims of up to £1000 needs agreement of minimum 2 trustees, £1000 - £5000 needs agreement of 3 trustees. Major expenditure such as regular donations for poor patients are agreed at the bimonthly trustee meetings (now usually on Zoom). All income and expenditure is

presented at the EAN AGM. Our accounts are prepared annually by our accountant.

**Data Protection**

EAN subscribes annually to the UK Information Commissioner’s Office for data protection. (ICO ref: ZA045465)  
All research has data protection policies and anonymised data collection.

**The main ongoing challenges are as follows**

Raising funds to meet the financial needs of those patients unable to support the cost of medical treatment  
Need to transfer website to new portal and format, currently ongoing.  
Promotion through social media.  
Recruitment of new trustees.  
Obtaining timely visas, permits and medical registration for UK trainees to visit Nepal and for Nepalese trainees to visit the UK.

**Financial review**

- The charity’s results for the financial period ending 31<sup>st</sup> March 2022 are set out in the attached financial statements and notes

Approved and authorized for issue by the Board on 9<sup>th</sup> August 2022 and signed on its behalf by:



.....  
**Rosie Martin**  
**Trustee**

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2022  
for  
Ear Aid Nepal

Chapman Robinson and Moore Limited  
30 Bankside Court  
Stationfields  
Kidlington  
Oxford  
OX5 1JE

Contents of the Financial Statements  
for the Year Ended 31 March 2022

	Page
Report of the Trustees	1
Statement of Financial Activities	2
Balance Sheet	3
Notes to the Financial Statements	4 to 6
Detailed Statement of Financial Activities	7

Report of the Trustees  
for the Year Ended 31 March 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1152225

**Principal address**

52 St Anne's Road  
Headington  
Oxford  
OX3 8NL

**Trustees**

M Smith  
A Dingle  
M Falter  
P Holt  
T Martin  
L Smith  
R Martin  
D Skinner

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
Trustee

Statement of Financial Activities  
for the Year Ended 31 March 2022

	Notes	31/3/22 Unrestricted fund £	31/3/21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		17,974	29,652
Investment income	2	500	499
<b>Total</b>		<u>18,474</u>	<u>30,151</u>
<b>EXPENDITURE ON</b>			
Raising funds		378	378
Other		50,295	23,672
<b>Total</b>		<u>50,673</u>	<u>24,050</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>(32,199)</u>	<u>6,101</u>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		224,361	218,260
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>192,162</u></u>	<u><u>224,361</u></u>

Ear Aid Nepal

Balance Sheet  
31 March 2022

	Notes	31/3/22 Unrestricted fund £	31/3/21 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		192,162	224,361
<b>NET CURRENT ASSETS</b>		<u>192,162</u>	<u>224,361</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>192,162</u>	<u>224,361</u>
<b>NET ASSETS</b>		<u>192,162</u>	<u>224,361</u>
<b>FUNDS</b>	5		
Unrestricted funds		<u>192,162</u>	<u>224,361</u>
<b>TOTAL FUNDS</b>		<u>192,162</u>	<u>224,361</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
Trustee

Notes to the Financial Statements  
for the Year Ended 31 March 2022

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity 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 an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

**2. INVESTMENT INCOME**

	31/3/22	31/3/21
	£	£
Deposit account interest	500	499
	<u>500</u>	<u>499</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	29,652
Investment income	499
<b>Total</b>	<u>30,151</u>
<b>EXPENDITURE ON</b>	
Raising funds	378
Other	23,672

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

## 4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
<b>Total</b>	24,050
<b>NET INCOME</b>	6,101
<b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	218,260
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>224,361</u>

## 5. MOVEMENT IN FUNDS

	At 1/4/21 £	Net movement in funds £	At 31/3/22 £
<b>Unrestricted funds</b>			
General fund	224,361	(32,199)	192,162
<b>TOTAL FUNDS</b>	<u>224,361</u>	<u>(32,199)</u>	<u>192,162</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	18,474	(50,673)	(32,199)
<b>TOTAL FUNDS</b>	<u>18,474</u>	<u>(50,673)</u>	<u>(32,199)</u>

## Comparatives for movement in funds

	At 1/4/20 £	Net movement in funds £	At 31/3/21 £
<b>Unrestricted funds</b>			
General fund	218,260	6,101	224,361
<b>TOTAL FUNDS</b>	<u>218,260</u>	<u>6,101</u>	<u>224,361</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

**5. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	30,151	(24,050)	6,101
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>30,151</u>	<u>(24,050)</u>	<u>6,101</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/20 £	Net movement in funds £	At 31/3/22 £
<b>Unrestricted funds</b>			
General fund	218,260	(26,098)	192,162
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>218,260</u>	<u>(26,098)</u>	<u>192,162</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	48,625	(74,723)	(26,098)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>48,625</u>	<u>(74,723)</u>	<u>(26,098)</u>

**6. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2022.

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2022

	31/3/22 £	31/3/21 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	17,974	29,652
<b>Investment income</b>		
Deposit account interest	500	499
<b>Total incoming resources</b>	<u>18,474</u>	<u>30,151</u>
<b>EXPENDITURE</b>		
<b>Other</b>		
Nepal Hospital Expenses	15,980	20,079
Poor Fund	30,135	-
Registration Fees	35	140
Volunteer support	-	1,290
Training	2,837	(800)
Travel costs	1,074	2,447
	<u>50,061</u>	<u>23,156</u>
<b>Support costs</b>		
<b>Information technology</b>		
Repairs and renewals	234	516
<b>Governance costs</b>		
Accountancy and legal fees	378	378
<b>Total resources expended</b>	<u>50,673</u>	<u>24,050</u>
<b>Net (expenditure)/income</b>	<u><u>(32,199)</u></u>	<u><u>6,101</u></u>

**EAR AID NEPAL**

England & Wales - Charity number 1152225

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# Accounts

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## **EAR AID NEPAL**

(Registered charity no. 1152225) Annual Report and Unaudited Account  
REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES  
AND ADVISERS for the year ...

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Charity Name: Ear Aid Nepal

Charity registration number 1152225

Trustees: Mike Smith, Ann Dingle, Michael Falter, Philip Holt, Tom Martin, Derek Skinner,  
Luke Smith, Rosie Martin

Bankers: **The Co-operative Bank plc**, 1 Balloon Street, Manchester, M60 4EP

**Nationwide Building Society**

**Accountant and Independent Examiner:** Chapman Robinson and Moore Limited, 30  
Bankside Court, Stationfields, Kidlington, Oxford, OX5 1JE

### **TRUSTEES' REPORT for the year ended March 31<sup>st</sup> 2021**

---

The trustees submit their annual report and the unaudited financial statements of Ear Aid Nepal for the period ended 31 March 2021

#### **Structure, governance and management**

Ear Aid Nepal is a charitable incorporation organisation (CIO) governed by its constitution dated 18 May 2013. The CIO was registered with the Charity commission in England and Wales on 31 May 2013.

The Trustees who served during the year and to the date of this report are listed above.

**Objectives and activities:** Ear Aid Nepal exists to support work with those who have conditions affecting the ear in Nepal. Ear disease and deafness are the commonest disability but often go ignored because casual observers do not immediately notice these conditions. However, for the sufferer they can cause problems ranging from severe pain, through life threatening infection to loss of education and diminished relationships in society.

#### **The objectives of the CIO are:**

- To promote and protect the physical and mental health of those affected by conditions affecting the ear in Nepal and the Himalayan region (or elsewhere in the world at the Trustees' discretion) through the provision of financial assistance, support, education and practical advice.
- To advance the education of the general public in all areas relating to conditions affecting the ear.

#### **The main activities of the charity are:**

##### **Specialist advice**

- To provide specialist advice to support the Ear Treatment and Training Centre (ETTC) and the Ear Services programme and medical team of the International Nepal Fellowship (a Nepali INGO and NGO) including community work, primary ear health workers and health education initiatives.
- To provide specialist advice to the Ear Centre and hospital management team to enable high quality, effective patient care.

- To act as a resource for education and training for those involved in promoting good ear care to individuals in Nepal and the Himalayan region
- To generate and support research projects relating to ear disease in Nepal and the Himalayan region.
- To offer bursaries to doctors in Nepal to travel to the UK or elsewhere for continuing professional development
- To offer financial support to doctors or other medical professionals in the UK to visit the ETTC to expand their knowledge and provide support and training in the hospital
- To offer continuing professional development to staff at ETTC.

### **Financial support**

- To support the raising of funds to promote ear care to individuals in Nepal and the Himalayan region
- To help maintain and equip the ETTC and its outreach programmes
- To contribute to the medical charity fund that subsidises some patients (after needs assessment) at the ETTC.

### **Networking**

- To act as a support network for those involved in providing good ear care to individuals in Nepal and the Himalayan region
- To provide a source of information for volunteers interested in supporting the projects providing ear care in Nepal and the Himalayan region
- To attract multidisciplinary volunteer workforce to support sustainable provision of ear care and training in Nepal and in the Himalayan region

### **Statement on public benefit**

The Trustees confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties. The public benefit of the charity's activities is outlined above.

### **Achievements and performance**

- The Trustees met three times (via zoom) in the year of this report: on 27<sup>th</sup> August 2020, 26<sup>th</sup> January and 30<sup>th</sup> March 2021.

*The main achievements of the CIO during the period were as follows:*

### **Research and Innovation:**

Trustees and team in Nepal worked closely on the following two international studies.

1. In association with department of linguistics, faculty of medicine, Macquarie University, Sydney, Australia: phase 1 of UNOPS/CFP-2021/001/ATScale. Scalable hearing rehabilitation for low and middle income countries, provided audiometric data from a LMIC (Nepal), as one of 16 participating countries. Report to UN completed and submitted mid 2021.
2. UK research study, in association with Warwick and Manchester Universities, UK. Development and field trials of new low-cost hearing aid. Study extended to end of 2021 due to Covid situation.

Additionally, supported and co-wrote surgical audit studies and international medical conference papers, presentations and posters together with Nepali colleagues.

e.g

1. presented paper at Coalition for global hearing Health annual conference, phoenix Arizona,
2. Triennial British Academic Conference in otolaryngology, video presentation.

And several other smaller online meetings.

A trustee is a member of the Coalition for Global Hearing Health advocacy committee (linked with WHO).

In some cases travel costs were partially covered by the charity.

### **Learning Initiatives**

Trustees have had several on line zoom meetings and set up a Whatsapp group with Nepali and Indian medical colleagues at the Ear Centre to discuss difficult medical cases.

### **Education and Training:**

1. Due to Covid, restrictions on travel to and from Nepal and admission to the Ear Centre meant that EAN was not able to offer bursaries to Nepali doctors to enable them to travel to the UK for Continuing Personal Development or to doctors from the UK to visit the Ear Centre. However, some online training for hospital staff was successfully conducted.
2. Website development. Numerous teaching materials have been added to the charity website educational pages, including edited videos of surgical techniques, clinical photographs, documents. These materials were all collected, annotated and edited from original files by trustees.
3. One of the doctors at the Ear Centre has undertaken an audit of myringoplasty outcomes in both adults and children. This is an extensive and wide ranging paper outlining and reporting on the outcomes of a specific type of operation undertaken in a Nepali clinical setting.
4. One of the doctors at the Ear Centre attended the British Academic Conference in Otolaryngology (by Zoom) in January 2021 as an elected International Fellow.
5. The local doctors at the Ear Centre continue to use and have full membership of the e-lefENT learning platform maintained by ENT UK.

### **Financial Support**

#### **Medical Charity fund**

Ear Aid Nepal continued to contribute to INF Poor Fund at the Green pastures complex. Due to Covid, fewer patients could be treated at the Ear Centre but EAN sent £10,000 of which £9,000 was spent supporting those who were unable to pay for their treatment.

Since opening in 2015, over 2000 surgical procedures have been performed at the ear centre.

#### **Medical equipment purchase and repair**

1. Members have facilitated orders; transportation of equipment between UK, Europe and Nepal for new items and servicing of specialist surgical and audiological equipment.
2. Organised collection and transport of used items such as hearing aids from private individuals and hospitals
3. Organised donations of hearing aid batteries for a UK supplier.
4. The charity has paid for repairs, updating and purchase of several medical technical items.

**Financial governance**

Our savings accounts continue to be reviewed and adjusted to take advantage of better interest rates.

**Data Protection**

1. The charity holds data protection certificate (UK)
2. Research studies mentioned above undergo rigorous ethics and data protection review by UK and Nepal based medical academic ethics committees, and follow all local data requirements

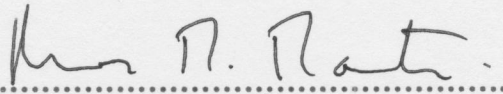
**The main ongoing challenges are as follows**

1. limited opportunities for expatriate visits to Nepal for oversight and training due to Covid and visa requirements
2. donors include some larger donors that cannot be relied upon long term, and relatively few smaller scale donors.
3. current travel restrictions limit opportunities for trainers and trainees to attend face to face trainings.

**Financial review**

- The charity's results for the financial period ending 31<sup>st</sup> March 2021 are set out in the attached financial statements and notes

Approved and authorized for issue by the Board on 16<sup>th</sup> August 2021 and signed on its behalf by:



.....  
**Rosie Martin, Trustee**

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2021  
for  
Ear Aid Nepal

Chapman Robison and Moore Limited  
30 Bankside Court  
Stationfields  
Kidlington  
Oxford  
OX5 1JE

Contents of the Financial Statements  
for the Year Ended 31 March 2021

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Detailed Statement of Financial Activities	7

Report of the Trustees  
for the Year Ended 31 March 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1152225

**Principal address**

52 St Anne's Road  
Headington  
Oxford  
OX3 8NL

**Trustees**

M Smith  
A Dingle  
M Falter  
P Holt  
T Martin  
L Smith  
R Martin  
D Skinner

Approved by order of the board of trustees on 16 August 2021 and signed on its behalf by:

Mr D. Rat  
Trustee

Far Aid Nepal

Statement of Financial Activities  
for the Year Ended 31 March 2021

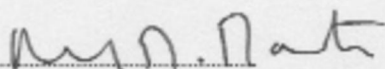
		31/3/21 Unrestricted fund £	31/3/20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		29,652	20,106
Investment income	2	499	1,445
<b>Total</b>		<u>30,151</u>	<u>21,551</u>
<b>EXPENDITURE ON</b>			
Raising funds		378	-
Other		23,672	41,081
<b>Total</b>		<u>24,050</u>	<u>41,081</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>6,101</u>	<u>(19,530)</u>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		218,260	237,790
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>224,361</u></u>	<u><u>218,260</u></u>

The notes form part of these financial statements

Balance Sheet  
31 March 2021

	Notes	31/3/21 Unrestricted fund £	31/3/20 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		224,361	218,260
<b>NET CURRENT ASSETS</b>		<u>224,361</u>	<u>218,260</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		224,361	218,260
<b>NET ASSETS</b>		<u>224,361</u>	<u>218,260</u>
<b>FUNDS</b>	5		
Unrestricted funds		<u>224,361</u>	<u>218,260</u>
<b>TOTAL FUNDS</b>		<u>224,361</u>	<u>218,260</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 16 August 2021 and were signed on its behalf by:

  
Trustee

Notes to the Financial Statements  
for the Year Ended 31 March 2021

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity 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 an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

**2. INVESTMENT INCOME**

	31/3/21	31/3/20
	£	£
Deposit account interest	499	1,445
	<u>499</u>	<u>1,445</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	20,106
Investment income	1,445
<b>Total</b>	<u>21,551</u>
<b>EXPENDITURE ON</b>	
Other	41,081
	<u>41,081</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £ (19,530)
NET INCOME/(EXPENDITURE)	
RECONCILIATION OF FUNDS	
Total funds brought forward	237,790
TOTAL FUNDS CARRIED FORWARD	<u>218,260</u>

5. MOVEMENT IN FUNDS

	At 1/4/20 £	Net movement in funds £	At 31/3/21 £
Unrestricted funds			
General fund	218,260	6,101	224,361
TOTAL FUNDS	<u>218,260</u>	<u>6,101</u>	<u>224,361</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	30,151	(24,050)	6,101
TOTAL FUNDS	<u>30,151</u>	<u>(24,050)</u>	<u>6,101</u>

Comparatives for movement in funds

	At 1/4/19 £	Net movement in funds £	At 31/3/20 £
Unrestricted funds			
General fund	237,790	(19,530)	218,260
TOTAL FUNDS	<u>237,790</u>	<u>(19,530)</u>	<u>218,260</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

5. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	21,551	(41,081)	(19,530)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>21,551</u>	<u>(41,081)</u>	<u>(19,530)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/19 £	Net movement in funds £	At 31/3/21 £
<b>Unrestricted funds</b>			
General fund	237,790	(13,429)	224,361
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>237,790</u>	<u>(13,429)</u>	<u>224,361</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	51,702	(65,131)	(13,429)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>51,702</u>	<u>(65,131)</u>	<u>(13,429)</u>

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

Ear Aid Nepal

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2021

	31/3/21 £	31/3/20 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	29,652	20,106
<b>Investment income</b>		
Deposit account interest	499	1,445
<b>Total incoming resources</b>	<u>30,151</u>	<u>21,551</u>
<b>EXPENDITURE</b>		
<b>Other</b>		
Nepal Hospital Expenses	20,079	26,753
Nepali Doctor Scholarship	-	7,192
Registration Fees	140	157
Volunteer support	1,290	1,505
Training	(800)	1,287
Travel costs	2,447	3,591
	<u>23,156</u>	<u>40,485</u>
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	-	236
<b>Information technology</b>		
Repairs and renewals	516	-
<b>Governance costs</b>		
Accountancy and legal fees	378	360
<b>Total resources expended</b>	<u>24,050</u>	<u>41,081</u>
<b>Net income/(expenditure)</b>	<u>6,101</u>	<u>(19,530)</u>

This page does not form part of the statutory financial statements