

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 ...

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 31st 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 27th August 2020, 26th January and 30th 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

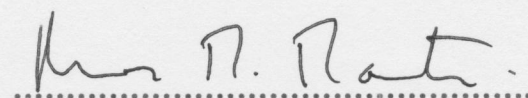
The main ongoing challenges are as follows

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 31st March 2021 are set out in the attached financial statements and notes

Approved and authorized for issue by the Board on 16th 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 Robinson 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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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

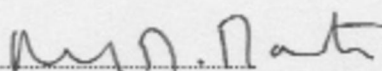
Statement of Financial Activities
for the Year Ended 31 March 2021

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

Balance Sheet
31 March 2021

	Notes	31/3/21 Unrestricted fund £	31/3/20 Total funds £
CURRENT ASSETS			
Cash at bank		224,361	218,260
NET CURRENT ASSETS		<u>224,361</u>	<u>218,260</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>224,361</u>	<u>218,260</u>
NET ASSETS		<u>224,361</u>	<u>218,260</u>
FUNDS	5		
Unrestricted funds		<u>224,361</u>	<u>218,260</u>
TOTAL FUNDS		<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 £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	20,106
Investment income	1,445
Total	<u>21,551</u>
EXPENDITURE ON	
Other	41,081

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

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund
	£
NET INCOME/(EXPENDITURE)	(19,530)
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 £
Unrestricted funds			
General fund	21,551	(41,081)	(19,530)
TOTAL FUNDS	21,551	(41,081)	(19,530)

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 £
Unrestricted funds			
General fund	237,790	(13,429)	224,361
TOTAL FUNDS	237,790	(13,429)	224,361

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 £
Unrestricted funds			
General fund	51,702	(65,131)	(13,429)
TOTAL FUNDS	51,702	(65,131)	(13,429)

6. RELATED PARTY DISCLOSURES

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

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

	31/3/21 £	31/3/20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	29,652	20,106
Investment income		
Deposit account interest	499	1,445
Total incoming resources	30,151	21,551
EXPENDITURE		
Other		
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
	23,156	40,485
Support costs		
Finance		
Bank charges	-	236
Information technology		
Repairs and renewals	516	-
Governance costs		
Accountancy and legal fees	378	360
Total resources expended	24,050	41,081
Net income/(expenditure)	6,101	(19,530)