

## **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

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

	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

**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>	<b>30,151</b>
<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>	224,361

**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>	224,361	(32,199)	192,162

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>	18,474	(50,673)	(32,199)

**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>	218,260	6,101	224,361

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>	18,474	30,151
<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
	50,061	23,156
<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>	50,673	24,050
<b>Net (expenditure)/income</b>	(32,199)	6,101