

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 2023

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 31st March 2023

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

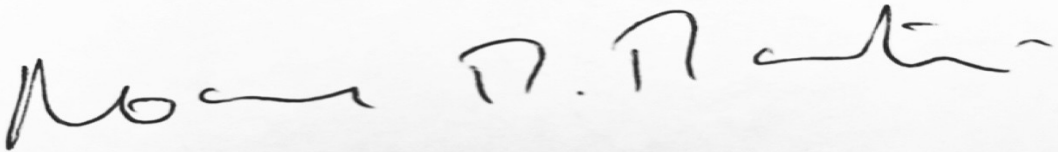
Promotion through social media.

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 31st March 2023 are set out in the attached financial statements and notes

Approved and authorized for issue by the Board on 9th 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
Far Aid Nepal

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

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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 on12th Sep 2023..... and signed on its behalf by:

..........

Trustee

Statement of Financial Activities
for the Year Ended 31 March 2023

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

Balance Sheet
31 March 2023

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

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

5. MOVEMENT IN FUNDS

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

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

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

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 £
Unrestricted funds			
General fund	224,361	(32,199)	192,162
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	18,474	(50,673)	(32,199)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	224,361	(7,961)	216,400
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	62,223	(70,184)	(7,961)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	41,613	17,974
Investment income		
Deposit account interest	2,136	500
Total incoming resources	43,749	18,474
EXPENDITURE		
Other		
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
Support costs		
Information technology		
Repairs and renewals	4,434	234
Governance costs		
Accountancy and legal fees	396	378
Total resources expended	19,511	50,673
Net income/(expenditure)	24,238	(32,199)

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

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Trustees

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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 on12th Sep 2023..... and signed on its behalf by:

..........

Trustee

Statement of Financial Activities
for the Year Ended 31 March 2023

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

Balance Sheet
31 March 2023

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

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Trustee

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

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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 £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	17,974
Investment income	500
Total	18,474
 EXPENDITURE ON	
Raising funds	378
Other	50,295
Total	50,673
 NET INCOME/(EXPENDITURE)	(32,199)
 RECONCILIATION OF FUNDS	
Total funds brought forward	224,361
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5. MOVEMENT IN FUNDS

	At 1/4/22 £	Net movement in funds £	At 31/3/23 £
Unrestricted funds			
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TOTAL FUNDS	192,162	24,238	216,400

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	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
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TOTAL FUNDS	43,749	(19,511)	24,238

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

5. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

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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 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	41,613	17,974
Investment income		
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