

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.

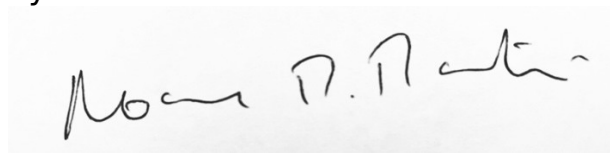
Financial review

- 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 11th 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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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

Statement of Financial Activities
for the Year Ended 31 March 2024

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

Ear Aid Nepal

Balance Sheet
31 March 2024

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

The notes form part of these financial statements

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

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 £ |
|-----------------------------------|---------------------------|
| INCOME AND ENDOWMENTS FROM | |
| Donations and legacies | 41,613 |
| Investment income | <u>2,136</u> |
| Total | <u>43,749</u> |
| EXPENDITURE ON | |
| Charitable Activities | <u>19,511</u> |
| NET INCOME | 24,238 |
| RECONCILIATION OF FUNDS | |
| 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 £ |
|------------------------------------|------------------------|
| TOTAL FUNDS CARRIED FORWARD | <u>216,400</u> |

6. MOVEMENT IN FUNDS

| | At 1/4/23 £ | Net movement in funds £ | At 31/3/24 £ |
|---------------------------|-----------------------|-------------------------------|-----------------------|
| Unrestricted funds | | | |
| General fund | 216,400 | (12,196) | 204,204 |
| | <u> </u> | <u> </u> | <u> </u> |
| TOTAL FUNDS | <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 £ |
|---------------------------|-------------------------|-------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 27,116 | (39,312) | (12,196) |
| | <u> </u> | <u> </u> | <u> </u> |
| TOTAL FUNDS | <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 £ |
|---------------------------|-----------------------|-------------------------------|-----------------------|
| Unrestricted funds | | | |
| General fund | 192,162 | 24,238 | 216,400 |
| | <u> </u> | <u> </u> | <u> </u> |
| TOTAL FUNDS | <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 £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 43,749 | (19,511) | 24,238 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | <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 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 192,162 | 12,042 | 204,204 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | <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 £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 70,865 | (58,823) | 12,042 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | <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.

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

| | 31/3/24 £ | 31/3/23 £ |
|---------------------------------|-----------------|---------------|
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Donations | 23,085 | 41,613 |
| Investment income | | |
| Deposit account interest | <u>4,031</u> | <u>2,136</u> |
| Total incoming resources | 27,116 | 43,749 |
| EXPENDITURE | | |
| Charitable Activities | | |
| 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 |
| Support costs | | |
| Finance | | |
| Bank charges | 10 | - |
| Governance costs | | |
| Accountancy and legal fees | <u>408</u> | <u>396</u> |
| Total resources expended | <u>39,312</u> | <u>19,511</u> |
| Net (expenditure)/income | <u>(12,196)</u> | <u>24,238</u> |

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