

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: 1st April 2024-31st 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 ETTC, 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

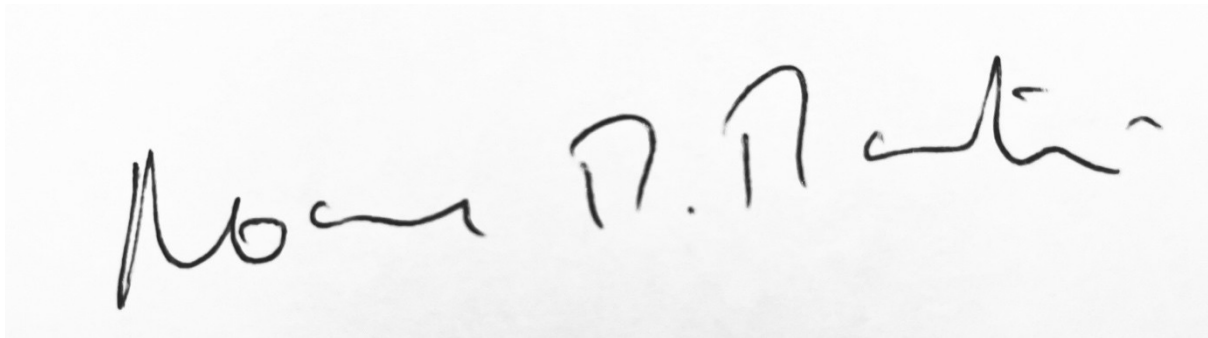
Obtaining timely visas, permits and medical registration for UK trainees and volunteers to visit Nepal and for Nepalese trainees to visit the UK.

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 13th December 2024 and signed on its behalf

by:

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

.....
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

	Page
Independent Examiner's Report	1
Statement of Financial Activities	2
Balance Sheet	3
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

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

Date:

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 £
INCOME AND ENDOWMENTS FROM					
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>
Total		<u>31,744</u>	<u>800</u>	<u>32,544</u>	<u>27,116</u>
EXPENDITURE ON					
Raising funds	3	(350)	-	(350)	10
Charitable Activities		<u>38,373</u>	<u>-</u>	<u>38,373</u>	<u>39,302</u>
Total		<u>38,023</u>	<u>-</u>	<u>38,023</u>	<u>39,312</u>
NET INCOME/(EXPENDITURE)		(6,279)	800	(5,479)	(12,196)
RECONCILIATION OF FUNDS					
Total funds brought forward		204,204	-	204,204	216,400
TOTAL FUNDS CARRIED FORWARD		<u>197,925</u>	<u>800</u>	<u>198,725</u>	<u>204,204</u>

Balance Sheet
31 March 2025

	Notes	Unrestricted fund £	Restricted fund £	31/3/25 Total funds £	31/3/24 Total funds £
CURRENT ASSETS					
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
		_____	_____	_____	_____
NET CURRENT ASSETS		<u>197,925</u>	<u>800</u>	<u>198,725</u>	<u>204,204</u>
		_____	_____	_____	_____
TOTAL ASSETS LESS CURRENT LIABILITIES		197,925	800	198,725	204,204
		_____	_____	_____	_____
NET ASSETS		<u>197,925</u>	<u>800</u>	<u>198,725</u>	<u>204,204</u>
		_____	_____	_____	_____
FUNDS	7				
Unrestricted funds				197,925	204,204
Restricted funds				<u>800</u>	<u>-</u>
				_____	_____
TOTAL FUNDS				<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

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

	Unrestricted fund £
	<hr/>
TOTAL FUNDS CARRIED FORWARD	<u>204,204</u>

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 £
Unrestricted funds			
General fund	204,204	(6,279)	197,925
Restricted funds			
Restricted income - surgical equipment	-	800	800
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>204,204</u>	<u>(5,479)</u>	<u>198,725</u>

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

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

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 £
Unrestricted funds			
General fund	216,400	(12,196)	204,204
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	27,116	(39,312)	(12,196)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	216,400	(18,475)	197,925
Restricted funds			
Restricted income - surgical equipment	-	800	800
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	58,860	(77,335)	(18,475)
Restricted funds			
Restricted income - surgical equipment	800	-	800
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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.

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

	31/3/25 £	31/3/24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	25,886	23,085
Investment income		
Deposit account interest	<u>6,658</u>	<u>4,031</u>
Total incoming resources	32,544	27,116
EXPENDITURE		
Charitable Activities		
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
Support costs		
Management		
Advertising and marketing	707	-
Finance		
Bank charges	-	10
Governance costs		
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>
Net expenditure	<u>(5,479)</u>	<u>(12,196)</u>

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').

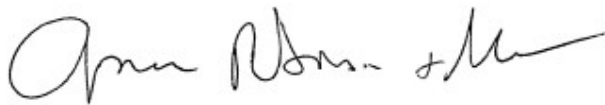
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

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

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