

# TRANSFORMING HEALTH AND EDUCATION IN NEPAL

England & Wales · Charity number 1165013

## Details

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**Other names** THEN

**Status** Registered

**Legal form** CIO

**Registered** 2016-01-04

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Then  
Newminster House  
27 - 29 Baldwin Street  
Bristol  
BS1 1LT

**Phone** 01216844161

## Activities

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**Objects:** THE OBJECT OF THE CIO IS TO ADVANCE EDUCATION AND PROMOTE AND PROTECT GOOD HEALTH FOR THE PUBLIC BENEFIT IN NEPAL, IN PARTICULAR BY MAKING GRANTS AND PROVIDING RESOURCES TO ASSIST THE CHARITABLE WORK OF "HUMAN DEVELOPMENT AND COMMUNITY SERVICES" (HDCS), AN NGO OPERATING IN NEPAL.

**Activities:** The object of the CIO is to advance education and promote and protect good health for the public benefit in Nepal, in particular by making grants and providing resources to assist the charitable work of 'Human Development and Community Services' (HDCS), an NGO operating in Nepal. The CIO's main activity is fund raising within the United Kingdom in order to meet the above objective.

## Classification

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- **How:** Makes Grants To Organisations
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty
- **Who:** Other Charities Or Voluntary Bodies

## Geography

- **Area of benefit:** OVERSEAS
- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£24,608	£53,767	-	-
2024-07-31	£28,786	£4,646	-	-
2023-07-31	£42,735	£35,949	-	-
2022-07-31	£76,573	£83,282	-	-
2021-07-31	£13,093	£15,193	-	-
2020-07-31	£33,445	£31,302	-	-

## Trustees

Name	Role	Appointed
A W KOHN		2015-09-12
Cynthia Rene Chadwell		2023-05-17
Daniel Mark Parnell		2020-03-05
Joel Andrew Hafvenstein		2023-05-17
Phillipa Ann Munday		2024-11-13
Richard Anthony Harniess		2023-08-13
Stephen David Francis		2022-03-05
Susan Joy Ransom		2024-11-13

**TRANSFORMING HEALTH AND EDUCATION IN NEPAL**

England & Wales - Charity number 1165013

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# Accounts

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**TRANSFORMING HEALTH AND EDUCATION IN NEPAL**

**REGISTERED CHARITY NO 1165013**

**ACCOUNTS AND TRUSTEES' REPORT FOR THE YEAR ENDED 31st JULY 2025**

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**TRANSFORMING HEALTH AND EDUCATION IN NEPAL  
REGISTERED CHARITY NO 1165013**

**CONSTITUTION AND ADMINISTRATION**

Transforming Health and Education in Nepal was registered as a 'charitable incorporated organisation' (CIO) with the Charity Commission for England and Wales on 4th January 2016 under charity number 1165013. The charity also uses the abbreviated name 'THEN'.

The charity's governing document is its constitution, which was originally approved by the trustees in September 2015 but subsequently revised in December 2015 following consultations with the Charity Commission as part of the registration process.

The charity is a 'foundation' CIO so its only members are its trustees. The power of appointing new trustees lies with the existing trustees. The following held office as trustees during the year ended 31st July 2025:

Mrs Cynthia Chadwell  
Mr Stephen Francis  
Mr Joel Hafvenstein  
Mr Richard Harniess  
Mr Andrew Kohn  
Mrs Phillipa Munday  
Mr Daniel Parnell  
Miss Joy Ransom

The object of the charity, as set out in its constitution, is "to advance education and promote and protect good health for the public benefit in Nepal, in particular by making grants and providing resources to assist the charitable work of 'Human Development and Community Services' (HDSCS), an NGO operating in Nepal".

The trustees are aware of the Charity Commission's guidance on public benefit and believe that the above objective is in line with that guidance.

In September 2016 the charity registered with H M Revenue and Customs (under reference EW54467) to enable gift aid tax repayments to be claimed where appropriate.

The charity's registered address is:                   Newminster House  
27 - 29 Baldwin Street  
Bristol  
BS1 1LT

**TRANSFORMING HEALTH AND EDUCATION IN NEPAL**  
**REGISTERED CHARITY NO 1165013**

**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st JULY 2025**

During the year the charity continued to receive donations from individuals and other organisations, including churches, and grants from other charities to be used to support the work of Human Development and Community Services (HDCS), an NGO operating in Nepal.

This includes the hospital work of HDCS itself, the educational work of Kathmandu International Study Centre (KISC), which is part of HDCS, and the teacher training and related work of EQUIP, which is part of KISC.

The amounts receivable in the year to July 2025, including gift aid tax recovery, totalled £24,608 (2024 £28,786), of which £19,482 (2024 £15,042) was given in support of specific projects. These amounts were therefore treated as restricted funds.

A summary of movements in the charity's funds is given in note 10 to the accounts on page 8. The grants made by the charity during the year totalled £53,737 (2024 £4,587) and included the following specific projects and areas of work:

		Year to		Year to	
		31st July 2025		31st July 2024	
		£	£	£	£
HDCS	Work in hospitals		3,127		-
KISC	New building	350		262	
	Primary library	-		270	
	Bursary fund	625			
	Playground upgrade	2,264			
	Basketball court	4,236			
	Teaching Assistant salaries	2,183			
	Flood appeal	675			
				-	
			10,333		532
EQUIP	Scooter	-		-	
	Feeding programme	1,509		383	
	Library provision	1,413		100	
	Scholarships	-		-	
	IT lab	7,240		-	
	Teacher training	-		-	
	General work	9,804		920	
			19,966		1,403
TOTAL RESTRICTED FUNDS			33,426		1,935
UNRESTRICTED for work at KISC			20,311		2,652
			53,737		4,587

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st JULY 2025

	2025		2024		
NOTE	Restricted funds	Unrestricted fund	Restricted funds	Unrestricted fund	TOTAL FUNDS
	£	£	£	£	£
<b>INCOMING RESOURCES</b>					
Donations	14,349	4,970	14,494	13,544	28,038
Grants from other charities	4,770	-	-	-	0
Gift aid tax recoverable	363	156	548	200	748
Interest	-	-	-	-	0
	<u>19,482</u>	<u>5,126</u>	<u>15,042</u>	<u>13,744</u>	<u>28,786</u>
<b>OUTGOING RESOURCES</b>					
Grants payable	33,426	20,311	1,935	2,652	4,587
Bank charges	-	30	-	10	10
Postage, stationery and sundries	-	-	-	49	49
	<u>33,426</u>	<u>20,341</u>	<u>1,935</u>	<u>2,711</u>	<u>4,646</u>
NET INCOME/(EXPENDITURE) FOR THE YEAR	-13,944	-15,215	13,107	11,033	24,140
TOTAL FUNDS BROUGHT FORWARD	14,253	17,524	1,146	6,491	7,637
TOTAL FUNDS CARRIED FORWARD	<u>309</u>	<u>2,309</u>	<u>14,253</u>	<u>17,524</u>	<u>31,777</u>

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The notes on pages 5 to 8 form part of these accounts

BALANCE SHEET AT 31st JULY 2025

NOTE	2025			2024		
	Restricted funds £	Unrestricted fund £	TOTAL FUNDS £	Restricted funds £	Unrestricted fund £	TOTAL FUNDS £
<b>CURRENT ASSETS</b>						
3	-	-	0	208	120	328
4	309	28,733	29,042	14,045	21,392	35,437
	<u>309</u>	<u>28,733</u>	<u>29,042</u>	<u>14,253</u>	<u>21,512</u>	<u>35,765</u>
<b>LIABILITIES</b>						
5	-	-	-	-	-	-
6	-	26,424	26,424	-	3,988	3,988
	<u>-</u>	<u>26,424</u>	<u>26,424</u>	<u>-</u>	<u>3,988</u>	<u>3,988</u>
<b>TOTAL NET ASSETS</b>	<u>309</u>	<u>2,309</u>	<u>2,618</u>	<u>14,253</u>	<u>17,524</u>	<u>31,777</u>
<b>FUNDS OF THE CHARITY</b>						
10	309	-	309	14,253	-	14,253
10	-	2,309	2,309	-	17,524	17,524
	<u>309</u>	<u>2,309</u>	<u>2,618</u>	<u>14,253</u>	<u>17,524</u>	<u>31,777</u>

The notes on pages 5 to 8 form part of these accounts

**TRANSFORMING HEALTH AND EDUCATION IN NEPAL  
REGISTERED CHARITY NO 1165013**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st JULY 2025**

**1 ACCOUNTING BASIS AND POLICIES**

In earlier years the charity prepared its accounts on the receipts and payments basis, which reflected the simple nature of its activities. In the year ended 31st July 2022 there was a change in the way some of the grants payable were dealt with, as set out in note 6. In the light of that change the accounts for that year were prepared on the accruals basis and the comparative figures for the year ended 31st July 2021 were restated accordingly. The accounts are now prepared on the accruals basis.

The accounts are prepared in accordance with the requirements of the Charities Act 2011 and with the Charities SORP (FRS 102) and Financial Reporting Standard 102. The accounts are prepared on the historical cost basis.

The accounts are prepared using the following principal accounting policies:

**INCOMING RESOURCES:**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Gift aid tax recoverable is included in the SOFA when there is a valid declaration from the donor. The amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

**OUTGOING RESOURCES:**

Grants payable are recognised as a liability as soon as they have been approved by the trustees.

Other liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

**2 FUNDS AND RESERVES**

The charity receives grants from other charities and donations from individuals and other organisations, including churches. Most of this income is designated for specific projects in Nepal and these amounts are treated as 'restricted funds'. The balance of non specific giving is regarded as an 'unrestricted fund'.

The charity has no staff or premises and its costs and expenses are therefore minimal. There is no need or desire to build up reserves and it is the trustees' intention to pass on as much of its income as possible by way of grants.

**TRANSFORMING HEALTH AND EDUCATION IN NEPAL  
REGISTERED CHARITY NO 1165013**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st JULY 2025 (continued)**

3	DEBTORS		
		2025	2024
		£	£
	Income tax recoverable under gift aid	<u>-</u>	<u>328</u>
4	CASH AT BANK		
		2025	2024
		£	£
	Co Operative Bank Community Directplus account	<u>29,042</u>	<u>35,437</u>
5	CREDITORS AND ACCRUALS		
		2025	2024
		£	£
	Sundry expenses	<u>-</u>	<u>-</u>
6	BALANCE DUE TO KATHMANDU INTERNATIONAL STUDY CENTRE (KISC)		
		2025	2024
		£	£
	Balance held for KISC at start of year	3,988	1,901
	Grant received from another charity	-	-
	Grants payable from THEN	<u>22,436</u>	<u>2,087</u>
		26,424	3,988
	Amounts paid on behalf of KISC	-	-
	Balance held for KISC at end of year	<u>26,424</u>	<u>3,988</u>

With the written agreement of the relevant donors, the above grants due to KISC are being held in the UK and used to make payments on behalf of KISC as requested by them.

**TRANSFORMING HEALTH AND EDUCATION IN NEPAL  
REGISTERED CHARITY NO 1165013**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st JULY 2025 (continued)**

**7 STAFF NUMBERS AND COSTS**

The charity has no employees and there were therefore no staff costs in this or the previous year.

**8 TRUSTEE REMUNERATION, EXPENSES AND DONATIONS AND  
RELATED PARTY TRANSACTIONS**

None of the trustees received any remuneration or payments in this or the previous year apart from the reimbursement of out of pocket expenses incurred on behalf of the charity.

The trustees made freewill donations to the charity during the year of £1,800 (2024 £2,700).

There were no related party transactions requiring disclosure in this or the previous year.

**9 INDEPENDENT EXAMINER**

The trustees are grateful to Mr Tim Firth, our independent examiner, for providing his services without charge.

**TRANSFORMING HEALTH AND EDUCATION IN NEPAL  
REGISTERED CHARITY NO 1165013**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st JULY 2025 (continued)**

10 FUND MOVEMENTS

	Restricted funds £	Unrestricted fund £	Total funds £
Funds brought forward at 1st August 2023	1,146	6,491	7,637
Donations and grants receivable	14,494	13,544	28,038
Gift aid tax recoverable	548	200	748
	<u>16,188</u>	<u>20,235</u>	<u>36,423</u>
Grants approved	(1,935)	(2,652)	(4,587)
Costs and expenses less interest	-	(59)	(59)
		<u>(2,711)</u>	<u>(4,646)</u>
Funds carried forward at 31st July 2024	14,253	17,524	31,777
Donations and grants receivable	19,119	4,970	24,089
Gift aid tax recoverable	363	156	519
	<u>33,735</u>	<u>22,650</u>	<u>56,385</u>
Grants approved	(33,426)	(20,311)	(53,737)
Costs and expenses less interest	-	(30)	(30)
		<u>(20,341)</u>	<u>(53,767)</u>
Funds carried forward at 31st July 2025	<u>309</u>	<u>2,309</u>	<u>2,618</u>

Details of the specific projects and areas of work included in the grants approved in the two years to 31st July 2025 are set out in the report of the trustees on page 2.

**TRANSFORMING HEALTH AND EDUCATION IN NEPAL  
REGISTERED CHARITY NO 1165013**

**TRUSTEES' APPROVAL**

The accounts and notes and the trustees' report for the year ended 31st July 2025 set out on pages 1 to 8 were approved by the trustees at a meeting held on 29th April 2026

Signed on behalf of the trustees

Name S D Francis

Signature



Name D M Parnell

Signature



**TRANSFORMING HEALTH AND EDUCATION IN NEPAL  
REGISTERED CHARITY NO 1165013**

**INDEPENDENT EXAMINER'S REPORT**

I report to the trustees of Transforming Health and Education in Nepal ('the Charity') on my examination of the accounts of the Charity for the year ended 31st July 2025.

**RESPONSIBILITIES AND BASIS OF REPORT**

As the Charity's trustees, 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 Charity's accounts carried out under section 145 of the Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

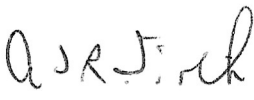
**INDEPENDENT EXAMINER'S STATEMENT**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination that give me cause to believe that, in any material respect:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Name	A T R Firth FCA	Address	Flat 1 92 Denbigh Street London SW1V 2EX
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Signature	
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Date	9 April 2026
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**TRANSFORMING HEALTH AND EDUCATION IN NEPAL**

England & Wales - Charity number 1165013

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# Accounts

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**TRANSFORMING HEALTH AND EDUCATION IN NEPAL**

**REGISTERED CHARITY NO 1165013**

**ACCOUNTS AND TRUSTEES' REPORT FOR THE YEAR ENDED 31st JULY 2024**

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**TRANSFORMING HEALTH AND EDUCATION IN NEPAL  
REGISTERED CHARITY NO 1165013**

**CONSTITUTION AND ADMINISTRATION**

Transforming Health and Education in Nepal was registered as a 'charitable incorporated organisation' (CIO) with the Charity Commission for England and Wales on 4th January 2016 under charity number 1165013. The charity also uses the abbreviated name 'THEN'.

The charity's governing document is its constitution, which was originally approved by the trustees in September 2015 but subsequently revised in December 2015 following consultations with the Charity Commission as part of the registration process.

The charity is a 'foundation' CIO so its only members are its trustees. The power of appointing new trustees lies with the existing trustees. The following held office as trustees during the year ended 31st July 2024:

Mrs Cynthia Chadwell  
Mr Stephen Francis  
Mr Joel Hafvenstein  
Mr Richard Harniess  
Mr Andrew Kohn  
Mr Ian Mitchell (resigned 18th March 2024)  
Mr Daniel Parnell  
Rev Craig Watson (resigned 13th June 2024)

The following have become trustees since 31st July 2024:

Mrs Phillipa Munday (appointed 13th November 2024)  
Miss Joy Ransom (appointed 13th November 2024)

The object of the charity, as set out in its constitution, is "to advance education and promote and protect good health for the public benefit in Nepal, in particular by making grants and providing resources to assist the charitable work of 'Human Development and Community Services' (HDCS), an NGO operating in Nepal".

The trustees are aware of the Charity Commission's guidance on public benefit and believe that the above objective is in line with that guidance.

In September 2016 the charity registered with H M Revenue and Customs (under reference EW54467) to enable gift aid tax repayments to be claimed where appropriate.

The charity's registered address is:                   Newminster House  
27 - 29 Baldwin Street  
Bristol  
BS1 1LT

**TRANSFORMING HEALTH AND EDUCATION IN NEPAL**  
**REGISTERED CHARITY NO 1165013**

**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st JULY 2024**

During the year the charity continued to receive donations from individuals and other organisations, including churches, and grants from other charities to be used to support the work of Human Development and Community Services (HDCS), an NGO operating in Nepal.

This includes the hospital work of HDCS itself, the educational work of Kathmandu International Study Centre (KISC), which is part of HDCS, and the teacher training and related work of EQUIP, which is part of KISC.

The amounts receivable in the year to July 2024, including gift aid tax recovery, totalled £28,786 (2023 £42,735), of which £15,042 (2023 £9,310) was given in support of specific projects. These amounts were therefore treated as restricted funds.

A summary of movements in the charity's funds is given in note 10 to the accounts on page 8. The grants made by the charity during the year totalled £4,587 (2023 £35,885) and included the following specific projects and areas of work:

		Year to		Year to	
		31st July 2024		31st July 2023	
		£	£	£	£
HDCS	Work in hospitals		-		-
KISC	New building	262		481	
	IQTS	-		2,500	
	Primary library	270		-	
			532		2,981
EQUIP	Scooter	-		2,000	
	Feeding programme	383		1,451	
	Library provision	100		-	
	Scholarships	-		300	
	IT lab	-		400	
	Teacher training	-		500	
	General work	920		623	
			1,403		5,274
TOTAL RESTRICTED FUNDS			1,935		8,255
UNRESTRICTED for work at KISC			2,652		27,630
			4,587		35,885

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st JULY 2024

	2024		2023		
NOTE	Restricted funds £	Unrestricted fund £	Restricted funds £	Unrestricted fund £	TOTAL FUNDS £
<b>INCOMING RESOURCES</b>					
Donations	14,494	13,544	6,582	32,404	38,986
Grants from other charities	-	-	2,500	-	2,500
Gift aid tax recoverable	548	200	228	1,016	1,244
Interest	-	-	-	5	5
	<u>15,042</u>	<u>13,744</u>	<u>9,310</u>	<u>33,425</u>	<u>42,735</u>
<b>OUTGOING RESOURCES</b>					
Grants payable	1,935	2,652	8,255	27,630	35,885
Bank charges	-	10	-	47	47
Postage, stationery and sundries	-	49	-	17	17
	<u>1,935</u>	<u>2,711</u>	<u>8,255</u>	<u>27,694</u>	<u>35,949</u>
<b>NET INCOME/(EXPENDITURE) FOR THE YEAR</b>	<b>13,107</b>	<b>11,033</b>	<b>1,055</b>	<b>5,731</b>	<b>6,786</b>
<b>TOTAL FUNDS BROUGHT FORWARD</b>	<b>1,146</b>	<b>6,491</b>	<b>91</b>	<b>760</b>	<b>851</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>14,253</b>	<b>17,524</b>	<b>1,146</b>	<b>6,491</b>	<b>7,637</b>

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The notes on pages 5 to 8 form part of these accounts

BALANCE SHEET AT 31st JULY 2024

		2024		2023		
NOTE		Restricted funds £	Unrestricted fund £	Restricted funds £	Unrestricted fund £	TOTAL FUNDS £
	CURRENT ASSETS					
3	Debtors	208	120	-	-	-
4	Cash at bank	14,045	21,392	1,146	8,392	9,538
		<u>14,253</u>	<u>21,512</u>	<u>1,146</u>	<u>8,392</u>	<u>9,538</u>
	LIABILITIES					
5	Creditors and accruals	-	-	-	-	-
6	Balance due to KISC	-	3,988	-	1,901	1,901
		<u>-</u>	<u>3,988</u>	<u>-</u>	<u>1,901</u>	<u>1,901</u>
	TOTAL NET ASSETS	<u>14,253</u>	<u>17,524</u>	<u>1,146</u>	<u>6,491</u>	<u>7,637</u>
	FUNDS OF THE CHARITY					
10	Restricted funds	14,253	-	1,146	-	1,146
10	Unrestricted fund	-	17,524	-	6,491	6,491
		<u>14,253</u>	<u>17,524</u>	<u>1,146</u>	<u>6,491</u>	<u>7,637</u>

The notes on pages 5 to 8 form part of these accounts

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st JULY 2024**

**1 ACCOUNTING BASIS AND POLICIES**

In earlier years the charity prepared its accounts on the receipts and payments basis, which reflected the simple nature of its activities. In the year ended 31st July 2022 there was a change in the way some of the grants payable were dealt with, as set out in note 6. In the light of that change the accounts for that year were prepared on the accruals basis and the comparative figures for the year ended 31st July 2021 were restated accordingly. The accounts are now prepared on the accruals basis.

The accounts are prepared in accordance with the requirements of the Charities Act 2011 and with the Charities SORP (FRS 102) and Financial Reporting Standard 102. The accounts are prepared on the historical cost basis.

The accounts are prepared using the following principal accounting policies:

**INCOMING RESOURCES:**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Gift aid tax recoverable is included in the SOFA when there is a valid declaration from the donor. The amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

**OUTGOING RESOURCES:**

Grants payable are recognised as a liability as soon as they have been approved by the trustees.

Other liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

**2 FUNDS AND RESERVES**

The charity receives grants from other charities and donations from individuals and other organisations, including churches. Most of this income is designated for specific projects in Nepal and these amounts are treated as 'restricted funds'. The balance of non specific giving is regarded as an 'unrestricted fund'.

The charity has no staff or premises and its costs and expenses are therefore minimal. There is no need or desire to build up reserves and it is the trustees' intention to pass on as much of its income as possible by way of grants.

**TRANSFORMING HEALTH AND EDUCATION IN NEPAL**  
**REGISTERED CHARITY NO 1165013**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st JULY 2024 (continued)**

3	DEBTORS	2024	2023
		£	£
	Income tax recoverable under gift aid	<u>328</u>	<u>-</u>
4	CASH AT BANK	2024	2023
		£	£
	Co Operative Bank Community Directplus account	<u>35,437</u>	<u>9,538</u>
5	CREDITORS AND ACCRUALS	2024	2023
		£	£
	Sundry expenses	<u>-</u>	<u>-</u>
6	BALANCE DUE TO KATHMANDU INTERNATIONAL STUDY CENTRE (KISC)	2024	2023
		£	£
	Balance held for KISC at start of year	1,901	16,143
	Grant received from another charity	-	-
	Grants payable from THEN	<u>2,087</u>	<u>28,111</u>
		3,988	44,254
	Amounts paid on behalf of KISC	-	(42,353)
	Balance held for KISC at end of year	<u>3,988</u>	<u>1,901</u>

With the written agreement of the relevant donors, the above grants due to KISC are being held in the UK and used to make payments on behalf of KISC as requested by them.

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st JULY 2024 (continued)**

**7 STAFF NUMBERS AND COSTS**

The charity has no employees and there were therefore no staff costs in this or the previous year.

**8 TRUSTEE REMUNERATION, EXPENSES AND DONATIONS AND RELATED PARTY TRANSACTIONS**

None of the trustees received any remuneration or payments in this or the previous year apart from the reimbursement of out of pocket expenses incurred on behalf of the charity.

The trustees made freewill donations to the charity during the year of £2,700 (2023 £2,100).

There were no related party transactions requiring disclosure in this or the previous year.

**9 INDEPENDENT EXAMINER**

The trustees are grateful to Mr Anthony Ward, our independent examiner, for providing his services without charge.

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st JULY 2024 (continued)**

10 FUND MOVEMENTS

	Restricted funds £	Unrestricted fund £	Total funds £
Funds brought forward at 1st August 2022	91	760	851
Donations and grants receivable	9,082	32,404	41,486
Gift aid tax recoverable	228	1,016	1,244
	<u>9,401</u>	<u>34,180</u>	<u>43,581</u>
Grants approved	(8,255)	(27,630)	(35,885)
Costs and expenses less interest	-	(59)	(59)
		<u>(27,689)</u>	<u>(35,944)</u>
Funds carried forward at 31st July 2023	1,146	6,491	7,637
Donations and grants receivable	14,494	13,544	28,038
Gift aid tax recoverable	548	200	748
	<u>16,188</u>	<u>20,235</u>	<u>36,423</u>
Grants approved	(1,935)	(2,652)	(4,587)
Costs and expenses less interest	-	(59)	(59)
		<u>(2,711)</u>	<u>(4,646)</u>
Funds carried forward at 31st July 2024	<u>14,253</u>	<u>17,524</u>	<u>31,777</u>

Details of the specific projects and areas of work included in the grants approved in the two years to 31st July 2024 are set out in the report of the trustees on page 2.

**TRANSFORMING HEALTH AND EDUCATION IN NEPAL  
REGISTERED CHARITY NO 1165013**

**TRUSTEES' APPROVAL**

The accounts and notes and the trustees' report for the year ended 31st July 2024 set out on pages 1 to 8 were approved by the trustees at a meeting held on 19th March 2025

Signed on behalf of the trustees

Name S D Francis

Name D M Parnell

Signature



Signature



**TRANSFORMING HEALTH AND EDUCATION IN NEPAL  
REGISTERED CHARITY NO 1165013**

**INDEPENDENT EXAMINER'S REPORT**

I report to the trustees of Transforming Health and Education in Nepal ('the Charity') on my examination of the accounts of the Charity for the year ended 31st July 2024.

**RESPONSIBILITIES AND BASIS OF REPORT**

As the Charity's trustees, 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 Charity's accounts carried out under section 145 of the Act and in carrying out my examination, I have followed all the 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 that give me cause to believe that, in any material respect:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Name	A Ward, FCA	Address	46 St Agnes Road Moseley Birmingham B13 9PN
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Signature 

Date 26 March 2025

**TRANSFORMING HEALTH AND EDUCATION IN NEPAL**

England & Wales - Charity number 1165013

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# Accounts

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**TRANSFORMING HEALTH AND EDUCATION IN NEPAL**

**REGISTERED CHARITY NO 1165013**

**ACCOUNTS AND TRUSTEES' REPORT FOR THE YEAR ENDED 31st JULY 2023**

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**TRANSFORMING HEALTH AND EDUCATION IN NEPAL  
REGISTERED CHARITY NO 1165013**

**CONSTITUTION AND ADMINISTRATION**

Transforming Health and Education in Nepal was registered as a 'charitable incorporated organisation' (CIO) with the Charity Commission for England and Wales on 4th January 2016 under charity number 1165013. The charity also uses the abbreviated name 'THEN'.

The charity's governing document is its constitution, which was originally approved by the trustees in September 2015 but subsequently revised in December 2015 following consultations with the Charity Commission as part of the registration process.

The charity is a 'foundation' CIO so its only members are its trustees. The power of appointing new trustees lies with the existing trustees. The following held office as trustees during the year ended 31st July 2023 and there have been no further trustee changes since that date:

Mrs Cynthia Chadwell (appointed 17th May 2023)  
Mr Stephen Francis  
Mr Joel Hafvenstein (appointed 17th May 2023)  
Mr Richard Harniess (appointed 17th May 2023)  
Mr Andrew Kohn  
Mr Ian Mitchell  
Mr Daniel Parnell  
Rev Craig Watson

The object of the charity, as set out in its constitution, is "to advance education and promote and protect good health for the public benefit in Nepal, in particular by making grants and providing resources to assist the charitable work of 'Human Development and Community Services' (HDCS), an NGO operating in Nepal".

The trustees are aware of the Charity Commission's guidance on public benefit and believe that the above objective is in line with that guidance.

In September 2016 the charity registered with H M Revenue and Customs (under reference EW54467) to enable gift aid tax repayments to be claimed where appropriate.

The charity's registered address is:                   16 Little Woodfalls Drive  
Woodfalls  
Salisbury  
Wiltshire SP5 2NN

**TRANSFORMING HEALTH AND EDUCATION IN NEPAL**  
**REGISTERED CHARITY NO 1165013**

**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st JULY 2023**

During the year the charity continued to receive donations from individuals and other organisations, including churches, and grants from other charities to be used to support the work of Human Development and Community Services (HDCS), an NGO operating in Nepal.

This includes the hospital work of HDCS itself, the educational work of Kathmandu International Study Centre (KISC), which is part of HDCS, and the teacher training and related work of EQUIP, which is part of KISC.

The amounts receivable in the year to July 2023, including gift aid tax recovery, totalled £42,735 (2022 £76,573), of which £9,310 (2022 £72,273) was given in support of specific projects. These amounts were therefore treated as restricted funds.

A summary of movements in the charity's funds is given in note 10 to the accounts on page 8. The grants made by the charity during the year totalled £35,885 (2022 £83,185) and included the following specific projects and areas of work:

		Year to		Year to	
		31st July 2023		31st July 2022	
		£	£	£	£
HDCS	Work in hospitals		-		3,525
KISC	New vehicle	-		56,250	
	New building	481		850	
	IQTS	2,500		-	
	Sam's IT lab	-		660	
			2,981		57,760
EQUIP	Scooter	2,000		-	
	Feeding programme	1,451		9,800	
	Feeding/library provision	-		500	
	Scholarships	300		4,275	
	IT lab	400		-	
	Teacher training	500		1,700	
	General work	623		-	
			5,274		16,275
TOTAL RESTRICTED FUNDS			8,255		77,560
UNRESTRICTED for work at KISC			27,630		5,625
			<u>35,885</u>		<u>83,185</u>

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st JULY 2023

	2023		2022		
	Restricted funds	Unrestricted fund	Restricted funds	Unrestricted fund	TOTAL FUNDS
NOTE	£	£	£	£	£
<b>INCOMING RESOURCES</b>					
Donations	6,582	32,404	56,664	4,150	60,814
Grants from other charities	2,500	-	3,500	-	3,500
Gift aid tax recoverable	228	1,016	12,109	150	12,259
Interest	-	5	-	-	-
	<u>9,310</u>	<u>33,425</u>	<u>72,273</u>	<u>4,300</u>	<u>76,573</u>
<b>OUTGOING RESOURCES</b>					
Grants payable	8,255	27,630	77,560	5,625	83,185
Bank charges	-	47	-	80	80
Postage, stationery and sundries	-	17	-	17	17
	<u>8,255</u>	<u>27,694</u>	<u>77,560</u>	<u>5,722</u>	<u>83,282</u>
<b>NET INCOME/(EXPENDITURE) FOR THE YEAR</b>	1,055	5,731	(5,287)	(1,422)	(6,709)
<b>TOTAL FUNDS BROUGHT FORWARD</b>	91	760	5,189	2,371	7,560
<b>TRANSFERS BETWEEN FUNDS</b>	-	-	189	(189)	-
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>1,146</u>	<u>6,491</u>	<u>91</u>	<u>760</u>	<u>851</u>

The notes on pages 5 to 8 form part of these accounts

BALANCE SHEET AT 31st JULY 2023

		2023		2022		
	NOTE	Restricted funds £	Unrestricted fund £	Restricted funds £	Unrestricted fund £	TOTAL FUNDS £
<b>CURRENT ASSETS</b>						
Debtors	3	-	-	18	13	31
Cash at bank	4	1,146	8,392	73	16,925	16,998
		<u>1,146</u>	<u>8,392</u>	<u>91</u>	<u>16,938</u>	<u>17,029</u>
<b>LIABILITIES</b>						
Creditors and accruals	5	-	-	-	35	35
Balance due to KISC	6	-	1,901	-	16,143	16,143
		<u>-</u>	<u>1,901</u>	<u>-</u>	<u>16,178</u>	<u>16,178</u>
<b>TOTAL NET ASSETS</b>		<u>1,146</u>	<u>6,491</u>	<u>91</u>	<u>760</u>	<u>851</u>
<b>FUNDS OF THE CHARITY</b>						
Restricted funds	10	1,146	-	91	-	91
Unrestricted fund	10	-	6,491	-	760	760
		<u>1,146</u>	<u>6,491</u>	<u>91</u>	<u>760</u>	<u>851</u>

The notes on pages 5 to 8 form part of these accounts

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st JULY 2023**

**1 ACCOUNTING BASIS AND POLICIES**

In earlier years the charity prepared its accounts on the receipts and payments basis, which reflected the simple nature of its activities. In the year ended 31st July 2022 there was a change in the way some of the grants payable were dealt with, as set out in note 6. In the light of that change the accounts for that year were prepared on the accruals basis and the comparative figures for the year ended 31st July 2021 were restated accordingly. The accounts are now prepared on the accruals basis.

The accounts are prepared in accordance with the requirements of the Charities Act 2011 and with the Charities SORP (FRS 102) and Financial Reporting Standard 102. The accounts are prepared on the historical cost basis.

The accounts are prepared using the following principal accounting policies:

**INCOMING RESOURCES:**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Gift aid tax recoverable is included in the SOFA when there is a valid declaration from the donor. The amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

**OUTGOING RESOURCES:**

Grants payable are recognised as a liability as soon as they have been approved by the trustees.

Other liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

**2 FUNDS AND RESERVES**

The charity receives grants from other charities and donations from individuals and other organisations, including churches. Most of this income is designated for specific projects in Nepal and these amounts are treated as 'restricted funds'. The balance of non specific giving is regarded as an 'unrestricted fund'.

The charity has no staff or premises and its costs and expenses are therefore minimal. There is no need or desire to build up reserves and it is the trustees' intention to pass on as much of its income as possible by way of grants.

**TRANSFORMING HEALTH AND EDUCATION IN NEPAL  
REGISTERED CHARITY NO 1165013**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st JULY 2023 (continued)**

<b>3</b>	<b>DEBTORS</b>	<b>2023</b> £	<b>2022</b> £
	Income tax recoverable under gift aid	<u>-</u>	<u>31</u>
<b>4</b>	<b>CASH AT BANK</b>	<b>2023</b> £	<b>2022</b> £
	Co Operative Bank Community Directplus account	<u>9,538</u>	<u>16,998</u>
<b>5</b>	<b>CREDITORS AND ACCRUALS</b>	<b>2023</b> £	<b>2022</b> £
	Sundry expenses	<u>-</u>	<u>35</u>
<b>6</b>	<b>BALANCE DUE TO KATHMANDU INTERNATIONAL STUDY CENTRE (KISC)</b>	<b>2023</b> £	<b>2022</b> £
	Balance held for KISC at start of year	16,143	-
	Grant received from another charity	-	1,000
	Grants payable from THEN	<u>28,111</u>	<u>58,500</u>
		44,254	59,500
	Amounts paid on behalf of KISC	<u>(42,353)</u>	<u>(43,357)</u>
	Balance held for KISC at end of year	<u>1,901</u>	<u>16,143</u>

With the written agreement of the relevant donors, the above grants due to KISC are being held in the UK and used to make payments on behalf of KISC as requested by them.

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st JULY 2023 (continued)**

**7 STAFF NUMBERS AND COSTS**

The charity has no employees and there were therefore no staff costs in this or the previous year.

**8 TRUSTEE REMUNERATION, EXPENSES AND DONATIONS AND RELATED PARTY TRANSACTIONS**

None of the trustees received any remuneration or payments in this or the previous year apart from the reimbursement of out of pocket expenses incurred on behalf of the charity.

The trustees made freewill donations to the charity during the year of £2,100 (2022 £45,500).

There were no related party transactions requiring disclosure in this or the previous year.

**9 INDEPENDENT EXAMINER**

The trustees are grateful to Mr Anthony Ward, our independent examiner, for providing his services without charge.

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st JULY 2023 (continued)**

**10 FUND MOVEMENTS**

	Restricted funds £	Unrestricted fund £	Total funds £
Funds brought forward at 1st August 2021	5,189	2,371	7,560
Donations and grants receivable	60,164	4,150	64,314
Gift aid tax recoverable	12,109	150	12,259
	<u>77,462</u>	<u>6,671</u>	<u>84,133</u>
Transfers between funds	189	(189)	-
Grants approved	(77,560)	(5,625)	(83,185)
Costs and expenses	-	(97)	(97)
	<u>91</u>	<u>760</u>	<u>851</u>
Funds carried forward at 31st July 2022	91	760	851
Donations and grants receivable	9,082	32,404	41,486
Gift aid tax recoverable	228	1,016	1,244
	<u>9,401</u>	<u>34,180</u>	<u>43,581</u>
Grants approved	(8,255)	(27,630)	(35,885)
Costs and expenses less interest	-	(59)	(59)
	<u>1,146</u>	<u>6,491</u>	<u>7,637</u>
Funds carried forward at 31st July 2023	<u>1,146</u>	<u>6,491</u>	<u>7,637</u>

Transfers between funds in the previous year represented minor roundings up of grants for specific projects.

Details of the specific projects and areas of work included in the grants approved in the two years to 31st July 2023 are set out in the report of the trustees on page 2.


**TRUSTEES' APPROVAL**

The accounts and notes and the trustees' report for the year ended 31st July 2023 set out on pages 1 to 8 were approved by the trustees at a meeting held on 7th November 2023

Signed on behalf of the trustees

Name I D Mitchell

Signature



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Name D M Parnell

Signature



**INDEPENDENT EXAMINER'S REPORT**

I report to the trustees of Transforming Health and Education in Nepal ('the Charity') on my examination of the accounts of the Charity for the year ended 31st July 2023.

**RESPONSIBILITIES AND BASIS OF REPORT**

As the Charity's trustees, 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 Charity's accounts carried out under section 145 of the Act and in carrying out my examination, I have followed all the 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 that give me cause to believe that, in any material respect:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Name	A Ward, FCA	Address	46 St Agnes Road Moseley Birmingham B13 9PN
------	-------------	---------	--

Signature 

Date 13/11/2023

**TRANSFORMING HEALTH AND EDUCATION IN NEPAL**

England & Wales - Charity number 1165013

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# Accounts

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**TRANSFORMING HEALTH AND EDUCATION IN NEPAL**

**REGISTERED CHARITY NO 1165013**

**ACCOUNTS AND TRUSTEES' REPORT FOR THE YEAR ENDED 31st JULY 2022**

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**TRANSFORMING HEALTH AND EDUCATION IN NEPAL  
REGISTERED CHARITY NO 1165013**

**CONSTITUTION AND ADMINISTRATION**

Transforming Health and Education in Nepal was registered as a 'charitable incorporated organisation' (CIO) with the Charity Commission for England and Wales on 4th January 2016 under charity number 1165013. The charity also uses the abbreviated name 'THEN'.

The charity's governing document is its constitution, which was originally approved by the trustees in September 2015 but subsequently revised in December 2015 following consultations with the Charity Commission as part of the registration process.

The charity is a 'foundation' CIO so its only members are its trustees. The four initial trustees, who were appointed on incorporation, were:

Mr Angus Douglas

Mr Andrew Kohn

Mr Ian Mitchell

Miss Megan Titley

The power of appointing new trustees lies with the existing trustees and in January 2016 Mrs Liz Sheppard was appointed an additional trustee, in March 2020 Mr Daniel Parnell was appointed an additional trustee and in March 2022 Mr Stephen Francis and Rev Craig Watson were appointed additional trustees. All eight trustees continued in office until 11th July 2022 when Mr Angus Douglas, Miss Megan Titley and Mrs Liz Sheppard resigned.

The object of the charity, as set out in its constitution, is "to advance education and promote and protect good health for the public benefit in Nepal, in particular by making grants and providing resources to assist the charitable work of 'Human Development and Community Services' (HDCS), an NGO operating in Nepal".

The trustees are aware of the Charity Commission's guidance on public benefit and believe that the above objective is in line with that guidance.

In September 2016 the charity registered with H M Revenue and Customs (under reference EW54467) to enable gift aid tax repayments to be claimed where appropriate.

The charity's registered address is:

16 Little Woodfalls Drive  
Woodfalls  
Salisbury  
Wiltshire SP5 2NN

**TRANSFORMING HEALTH AND EDUCATION IN NEPAL**  
**REGISTERED CHARITY NO 1165013**

**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st JULY 2022**

During the year the charity continued to receive donations from individuals and other organisations, including churches, and grants from other charities to be used to support the work of Human Development and Community Services (HDCS), an NGO operating in Nepal.

This includes the hospital work of HDCS itself, the educational work of Kathmandu International Study Centre (KISC), which is part of HDCS, and the teacher training and related work of EQUIP, which is part of KISC.

The amounts receivable in the year to July 2022, including gift aid tax recovery, totalled £76,573 (2021 £13,751), of which £72,273 (2021 £12,371) was given in support of specific projects. These amounts were therefore treated as restricted funds.

A summary of movements in the charity's funds is given in note 10 to the accounts on page 7. The grants made by the charity during the year totalled £83,185 (2021 £15,000) and included the following specific projects and areas of work:

		Year to		Year to	
		31st July 2022		31st July 2021	
		£	£	£	£
HDCS	Work in hospitals		3,525		1,250
KISC	New vehicle	56,250		-	
	New building	850		350	
	Sam's IT lab	660		-	
			57,760		350
EQUIP	Feeding programme	9,800		9,500	
	Feeding/library provision	500		-	
	Scholarships	4,275		-	
	Book printing	-		1,000	
	Teacher training	1,700		2,050	
			16,275		12,550
<b>TOTAL RESTRICTED FUNDS</b>			<b>77,560</b>		<b>14,150</b>
<b>UNRESTRICTED for work at KISC</b>			<b>5,625</b>		<b>850</b>
			<b>83,185</b>		<b>15,000</b>

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st JULY 2022

	2022		2021		
NOTE	Restricted funds £	Unrestricted fund £	Restricted funds £	Unrestricted fund £	TOTAL FUNDS £
<b>INCOMING RESOURCES</b>					
Donations	56,664	4,150	11,103	1,240	12,343
Grants from other charities	3,500	-	500	-	500
Gift aid tax recoverable	12,109	150	768	140	908
	<u>72,273</u>	<u>4,300</u>	<u>12,371</u>	<u>1,380</u>	<u>13,751</u>
<b>OUTGOING RESOURCES</b>					
Grants payable	77,560	5,625	14,150	850	15,000
Bank charges	-	80	-	23	23
Postage, stationery and sundries	-	17	-	18	18
	<u>77,560</u>	<u>5,722</u>	<u>14,150</u>	<u>891</u>	<u>15,041</u>
<b>NET (EXPENDITURE)/ INCOME FOR THE YEAR</b>	<b>(5,287)</b>	<b>(1,422)</b>	<b>(1,779)</b>	<b>489</b>	<b>(1,290)</b>
<b>TOTAL FUNDS BROUGHT FORWARD</b>	<b>5,189</b>	<b>2,371</b>	<b>6,852</b>	<b>1,998</b>	<b>8,850</b>
<b>TRANSFERS BETWEEN FUNDS</b>	<b>189</b>	<b>(189)</b>	<b>116</b>	<b>(116)</b>	<b>-</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>91</b>	<b>760</b>	<b>5,189</b>	<b>2,371</b>	<b>7,560</b>
	<u>10</u>	<u>851</u>	<u>851</u>	<u>851</u>	<u>851</u>

The notes on pages 5 to 8 form part of these accounts

BALANCE SHEET AT 31st JULY 2022

	2022		2021	
NOTE	Restricted funds £	Unrestricted fund £	Restricted funds £	Unrestricted fund £
<b>CURRENT ASSETS</b>				
Debtors	18	13	677	83
Cash at bank	73	16,925	4,512	2,306
	91	16,938	5,189	2,389
		<b>17,029</b>		<b>7,578</b>
<b>LIABILITIES</b>				
Creditors and accruals	-	35	-	18
Balance due to KISC	-	16,143	-	-
	0	16,178	0	18
		<b>16,178</b>		<b>18</b>
<b>TOTAL NET ASSETS</b>	91	760	5,189	2,371
		<b>851</b>		<b>7,560</b>
<b>FUNDS OF THE CHARITY</b>				
2				
Restricted funds	91	-	5,189	-
Unrestricted fund	-	760	-	2,371
	91	760	5,189	2,371
		<b>851</b>		<b>7,560</b>

The notes on pages 5 to 8 form part of these accounts

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st JULY 2022**

**1 ACCOUNTING BASIS AND POLICIES**

In previous years the charity has prepared its accounts on the receipts and payments basis, which reflected the simple nature of its activities. In the year ended 31st July 2022 there has been a change in the way some of the grants payable are dealt with, as set out in note 6. In the light of that change these accounts have been prepared on the accruals basis and the comparative figures for the year ended 31st July 2021 have been restated accordingly.

The accounts are prepared in accordance with the requirements of the Charities Act 2011 and with the Charities SORP (FRS 102) and Financial Reporting Standard 102. The accounts are prepared on the historical cost basis.

The accounts are prepared using the following principal accounting policies:

**INCOMING RESOURCES:**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Gift aid tax recoverable is included in the SOFA when there is a valid declaration from the donor. The amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

**OUTGOING RESOURCES:**

Grants payable are recognised as a liability as soon as they have been approved by the trustees.

Other liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

**2 FUNDS AND RESERVES**

The charity receives grants from other charities and donations from individuals and other organisations, including churches. Most of this income is designated for specific projects in Nepal and these amounts are treated as 'restricted funds'. The balance of non specific giving is regarded as an 'unrestricted fund'.

The charity has no staff or premises and its costs and expenses are therefore minimal. There is no need or desire to build up reserves and it is the trustees' intention to pass on as much of its income as possible by way of grants.

**TRANSFORMING HEALTH AND EDUCATION IN NEPAL  
REGISTERED CHARITY NO 1165013**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st JULY 2022 (continued)**

3	DEBTORS	2022 £	2021 £
	Income tax recoverable under gift aid	<u>31</u>	<u>760</u>
4	CASH AT BANK	2022 £	2021 £
	Co Operative Bank Community Directplus account	<u>16,998</u>	<u>6,818</u>
5	CREDITORS AND ACCRUALS	2022 £	2021 £
	Sundry expenses	<u>35</u>	<u>18</u>
6	BALANCE DUE TO KATHMANDU INTERNATIONAL STUDY CENTRE (KISC)	2022 £	2021 £
	Grant received from another charity	1,000	-
	Grants payable from THEN	<u>58,500</u>	<u>-</u>
		59,500	-
	Amounts paid on behalf of KISC	<u>(43,357)</u>	<u>-</u>
	Balance held for KISC at 31st July 2022	<u>16,143</u>	<u>-</u>

With the written agreement of all the relevant donors, the above grants totalling £59,500 due to KISC are being held in the UK and are being used to make payments on behalf of KISC as requested by them.

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st JULY 2022 (continued)**

**7 STAFF NUMBERS AND COSTS**

The charity has no employees and there were therefore no staff costs in this or the previous year.

**8 TRUSTEE REMUNERATION, EXPENSES AND DONATIONS AND RELATED PARTY TRANSACTIONS**

None of the trustees received any remuneration or expense payments in this or the previous year apart from the reimbursement of out of pocket expenses incurred on behalf of the charity.

The trustees made freewill donations to the charity during the year of £45,500 (2021 £350).

There were no related party transactions requiring disclosure in this or the previous year.

**9 INDEPENDENT EXAMINERS**

The trustees are grateful to Mrs Jenifer Simm, our previous independent examiner, and to Mr Anthony Ward, who began acting this year, for providing their services without charge.

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st JULY 2022 (continued)**

**10 FUND MOVEMENTS**

	Restricted funds £	nrestricted fund £	Total funds £
Funds brought forward at 1st August 2020	6,852	1,998	8,850
Donations and grants receivable	11,603	1,240	12,843
Gift aid tax recoverable	768	140	908
	<u>19,223</u>	<u>3,378</u>	<u>22,601</u>
Transfers between funds	116	(116)	-
Grants approved	(14,150)	(850)	(15,000)
Costs and expenses	-	(41)	(41)
	<u>5,189</u>	<u>2,371</u>	<u>7,560</u>
Funds carried forward at 31st July 2021	5,189	2,371	7,560
Donations and grants receivable	60,164	4,150	64,314
Gift aid tax recoverable	12,109	150	12,259
	<u>77,462</u>	<u>6,671</u>	<u>84,133</u>
Transfers between funds	189	(189)	-
Grants approved	(77,560)	(5,625)	(83,185)
Costs and expenses	-	(97)	(97)
	<u>91</u>	<u>760</u>	<u>851</u>
Funds carried forward at 31st July 2022	<u>91</u>	<u>760</u>	<u>851</u>

Transfers between funds represent minor roundings up of grants for specific projects.

All of the restricted funds held at 31st July 2021 were included in the first grant approved in the following year.

The restricted funds held at 31st July 2022 are expected to be included in the next grant to be approved.

Details of the specific projects and areas of work included in the grants approved in the two years to 31st July 2022 are set out in the report of the trustees on page 2.

TRUSTEES' APPROVAL

The accounts and notes and the trustees' report for the year ended 31st July 2022 set out on pages 1 to 8 were approved by all trustees electronically by written resolution on 13th March 2023

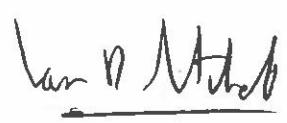
Signed on behalf of the trustees

Name VAN DOUGLAS MITCHELL

Name DANIEL PARWELL

Signature

Signature



Date 14th March 2023

Date 14/03/2023

**INDEPENDENT EXAMINER'S REPORT**

I report to the trustees of Transforming Health and Education in Nepal ('the Charity') on my examination of the accounts of the Charity for the year ended 31st July 2022.

**RESPONSIBILITIES AND BASIS OF REPORT**

As the Charity's trustees, 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 Charity's accounts carried out under section 145 of the Act and in carrying out my examination, I have followed all the 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 that give me cause to believe that, in any material respect:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

<b>Name</b>	A Ward, FCA	<b>Address</b>	46 St Agnes Road Moseley Birmingham B13 9PN
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**Signature**      A.W.

**Date**            14/3/2023

**TRANSFORMING HEALTH AND EDUCATION IN NEPAL**

England & Wales - Charity number 1165013

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# Accounts

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TRANSFORMING HEALTH AND EDUCATION IN NEPAL

REGISTERED CHARITY NUMBER 1165013

TRUSTEES' REPORT AND ACCOUNTS FOR THE YEAR ENDED 31st JULY 2021

INDEX	PAGE
Trustees' report	1 to 2
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Statement of assets and liabilities	4
Independent examiner's report	5

TRANSFORMING HEALTH AND EDUCATION IN NEPAL

REGISTERED CHARITY NUMBER 1165013

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st JULY 2021

Transforming Health and Education in Nepal was registered as a 'charitable incorporated organisation' (CIO) with the Charity Commission for England and Wales on 4th January 2016 under charity number 1165013. The charity also uses the abbreviated name 'THEN'.

The charity's governing document is its constitution, which was originally approved by the trustees in September 2015 but subsequently revised in December 2015 following consultations with the Charity Commission as part of the registration process.

The charity is a 'foundation' CIO so its only members are its trustees. The four initial trustees, who were appointed on incorporation, are:

Mr Angus Douglas

Mr Andrew Kohn

Mr Ian Mitchell

Miss Megan Titley

The power of appointing new trustees lies with the existing trustees and in January 2016 Mrs Liz Sheppard was appointed an additional trustee, in March 2020 Mr Daniel Parnell was appointed an additional trustee and in March 2022 Mr Stephen Francis and Rev Craig Watson were appointed additional trustees. All eight trustees continue in office.

The object of the charity, as set out in its constitution, is "to advance education and promote and protect good health for the public benefit in Nepal, in particular by making grants and providing resources to assist the charitable work of 'Human Development and Community Services' (HDCS), an NGO operating in Nepal".

The trustees are aware of the Charity Commission's guidance on public benefit and believe that the above objective is in line with that guidance.

In September 2016 the charity registered with H M Revenue and Customs (under reference EW54467) to enable gift aid tax repayments to be claimed where appropriate.

During the year, the charity received donations totalling £12,843, of which £11,603 was given in support of specific projects being carried out in Nepal by HDCS itself or by Kathmandu International Study Centre (KISC), which is part of HDCS. These funds were therefore treated as restricted.

continued

TRANSFORMING HEALTH AND EDUCATION IN NEPAL

REGISTERED CHARITY NUMBER 1165013

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st JULY 2021 (continued)

During the year the charity made one grant transfer to HDCS in Nepal of £15,000. The following is an analysis of relevant receipts (including related gift aid) and the grant paid between specific projects:

	Restricted giving	Balance from unrestricted giving	Grant paid
	£	£	£
EQUIP teacher training work	2,012	38	2,050
EQUIP feeding programme	9,425	75	9,500
EQUIP book printing	997	3	1,000
New building fund	350	-	350
Unrestricted balance	-	850	850
Total to KISC	12,784	966	13,750
HDCS for hospitals	1,250	-	1,250
Total for the year	14,034	966	15,000

The one grant in the year was paid in March 2021. Further specific giving was received after that date that has been carried forward as restricted income, to be paid out next year.

The total carried forward is £4,512, made up as follows:

	£
EQUIP teacher training work	413
EQUIP feeding programme	3,007
New building fund	192
HDCS for hospitals	900
	<u>4,512</u>

This income was all included in the next grant transfer, made on 1st December 2021.

The trustees are grateful to Mrs J H Simm for continuing to act as independent examiner and for again providing this service without charge.

Other than its trustees (to whom no remuneration is paid), the charity currently has no employees or volunteer workers. It has no fixed assets or investments and no premises costs.

The charity's registered address is: 16 Little Woodfalls Drive  
Woodfalls  
Salisbury  
Wiltshire SP5 2NN

This report and the accounts that follow were approved and signed by the trustees as set out on page 4.

TRANSFORMING HEALTH AND EDUCATION IN NEPAL

REGISTERED CHARITY NUMBER 1165013

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st JULY 2021

	Year ended 31st July 2021			Year ended 31st July 2020		
	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL
	£	£	£	£	£	£
<b>RECEIPTS</b>						
Donations received	1,240	11,603	12,843	2,645	28,254	30,899
Related gift aid tax reclaimed	113	137	250	211	2,334	2,545
Interest received	-	-	-	1	-	1
	<u>1,353</u>	<u>11,740</u>	<u>13,093</u>	<u>2,857</u>	<u>30,588</u>	<u>33,445</u>
<b>PAYMENTS</b>						
Grants paid	966	14,034	15,000	5,364	25,893	31,257
Postage, stationery and sundries	70	-	70	-	-	-
Bank charges	23	-	23	45	-	45
Trustee meeting expenses	100	-	100	-	-	-
	<u>1,159</u>	<u>14,034</u>	<u>15,193</u>	<u>5,409</u>	<u>25,893</u>	<u>31,302</u>
<b>NET RECEIPTS (PAYMENTS)</b>	194	(2,294)	(2,100)	(2,552)	4,695	2,143
<b>CASH BALANCES</b>						
brought forward at 1 August 2020	2,112	6,806	8,918	4,664	2,111	6,775
<b>CASH BALANCES</b>						
carried forward at 31 July 2021	<u>2,306</u>	<u>4,512</u>	<u>6,818</u>	<u>2,112</u>	<u>6,806</u>	<u>8,918</u>

NOTE: details of donations received, grants paid and the restricted funds involved are given in the trustees' report on pages 1 and 2.

TRANSFORMING HEALTH AND EDUCATION IN NEPAL

REGISTERED CHARITY NUMBER 1165013

STATEMENT OF ASSETS AND LIABILITIES AS AT 31st JULY 2021

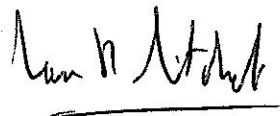
	31st July 2021	31st July 2020
	£	£
<b>CASH FUNDS</b>		
Balance at The Co-Operative Bank	6,818	8,850
Balance at PAYPAL	-	68
<b>TOTAL HELD AT PERIOD END PER RECEIPTS AND PAYMENTS ACCOUNT</b>	<u>6,818</u>	<u>8,918</u>
<b>OTHER MONETARY ASSETS</b>		
Gift aid tax recoverable	<u>760</u>	<u>103</u>
<b>LIABILITIES</b>		
Administrative expenses	<u>18</u>	<u>170</u>

The trustees' report and accounts set out on pages 1 to 4 were approved by all trustees electronically by written resolution on *25th April* 2022 and are signed on behalf of the trustees:

NAME *IAN DOUGLAS MITCHELL*

NAME *ELIZABETH ANNE SHEPPARD*

SIGNATURE



SIGNATURE



DATE

*25th April 2022*

DATE

*27/4/2022*

TRANSFORMING HEALTH AND EDUCATION IN NEPAL

REGISTERED CHARITY NUMBER 1165013

REPORT OF THE INDEPENDENT EXAMINER FOR THE YEAR ENDED 31st JULY 2021

I report on the accounts of Transforming Health and Education in Nepal for the year ended 31st July 2021 set out on pages 1 to 4.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees are responsible for the preparation of the accounts and they consider that the audit requirement of section 144 of the Charities Act 2011 (the Act) does not apply. It is my responsibility, without performing an audit, to carry out an examination of the accounts and to report to the trustees.

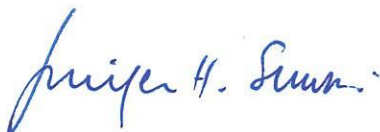
BASIS OF INDEPENDENT EXAMINER'S REPORT

My report is in respect of an examination carried out under section 145 of the Act and in accordance with the directions given by the Charity Commissioners under subsection 5(b) of that section. An examination includes a review of the accounting records kept by the treasurer and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations concerning any such matters. The procedures undertaken do not provide all the evidence that would be required for an audit and consequently I do not express an audit opinion on the view given by the accounts. My report is limited to those matters set out below.

INDEPENDENT EXAMINER'S STATEMENT

No matter has come to my attention from my examination which gives me reasonable cause to believe that in any material respect accounting records have not been kept in accordance with section 130 of the Act, or that the accounts presented do not accord with those records or comply with the accounting requirements of the Act. No other matter has come to my attention in connection with my examination to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

SIGNED



Mrs J H Simm M A, F C A  
Rhos Barn  
Kerry  
Newtown  
Powys SY16 4PL

DATE

29th April 2022