

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE PERIOD 1 APRIL 2024 TO 31 MARCH 2025
FOR
KOLMA BAHAKOT SAMAJ UK**

WHITEGATES ACCOUNTANTS

49 WHITEGATE DRIVE

BLACKPOOL

LANCASHIRE

FY3 9DG

KOLMA BAHAKOT SAMAJ UK
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE PERIOD 1 APRIL 2024 TO 31 MARCH 2025

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 8
Detailed Statement of Financial Activities	9

KOLMA BAHAKOT SAMAJ UK
REPORT OF THE TRUSTEES
FOR THE PERIOD 1 APRIL 2024 TO 31 MARCH 2025

The trustees present their report with the financial statements of the charity for the period 1 April 2024 to 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

1. The relief of poverty and advancement of education for the public benefit of persons living in Nepal, in particular but not exclusively by the provision of grants and scholarships.
2. To provide or assist in the provision of facilities in the interest of social welfare for recreation or the leisure time occupation of individuals who have need of such facilities by reason of their youth, age infirmity or disability, financial hardship or social circumstances with the object of improving their condition of life.

Significant activities

The trustees will identify areas which require aid. Once this has been identified, the trustees will visit the areas to identify what aid is required. The trustees will then report back to the other trustees in the UK and discuss and put together an action plan for providing aid overseas where required.

Public benefit

The charity aims to help out the general public who have been affected by disaster and poverty.

Grantmaking

Aid will be provided to the needy, no cash will be provided directly. All supplies will be invoiced and paid directly for by the charity.

The trustees will visit families to ensure that they have received the aid and to ensure that by receiving such aid, a difference is made to their lives.

Volunteers

The charity intends to carry all overseas activity by the trustees. The charity will avoid distributing cash directly. Food will be purchased by the trustees and distributed by the trustees. Education fees will be paid directly to the school as well.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

In selecting individuals for appointment as trustees, the trustees must have regard to the skills, knowledge and experience needed for the effective administration of the charity.

No one shall be appointed as a trustee if:

- (a) if he or she is under the age of 18; or
- (b) if he or she would be disqualified from office under the provision of Clause 11 in the trust deed

No one shall be entitled to act as trustee whether on appointment or on any re-appointment as trustee until he or she has expressly acknowledged, in whatever way the trustee decide, his or her acceptance of the office of trustee of the charity.

Organisational structure

The first trustees shall hold office for a period of 3 years respectively.

KOLMA BAHAKOT SAMAJ UK
REPORT OF THE TRUSTEES
FOR THE PERIOD 1 APRIL 2024 TO 31 MARCH 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

The trustees must make available to each new trustee, on his or her first appointment:

- (a) a copy of the trust deed and any amendments to it,
- (b) a copy of the charity's latest report and statement of accounts.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1167520

Principal address

69 Robin Hood Close
Farnborough
Hampshire
GU14 8TW

Trustees

D Gurung	- appointed 17/4/16
B B Gurung	- appointed 17/4/16
B K Gurung	- appointed 17/4/16
K P Gurung	- appointed 17/4/16

Independent examiner

Whitegates Accountants
49 Whitegate Drive
Blackpool
Lancashire
FY3 9DG

Approved by order of the board of trustees on 13 March 2026 and signed on its behalf by:

B B Gurung – Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KOLMA BAHAKOT SAMAJ UK

I report on the accounts for the period 1 April 2024 to 31 March 2025 set out on pages four to eight.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for preparation of the accounts. The charity's trustees consider that an audit is not required for this period (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination included a review of the accounting records kept by the charity 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 explanation from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Whitegates Accountants
49 Whitegate Drive
Blackpool
Lancashire
FY3 9DG

KOLMA BAHAKOT SAMAJ UK
REPORT OF THE TRUSTEES
FOR THE PERIOD 1 APRIL 2024 TO 31 MARCH 2025

	Notes	Unrestricted fund £
INCOME AND ENDOWMENTS FROM		
Donations and legacies		34232

Total		34232
 EXPENDITURE ON		
Charitable activities	2	
Support costs		320
Provision of services		35843

Total		36163

NET INCOME		(1931)

TOTAL FUNDS CARRIED FORWARD		<u>(1931)</u>
 CONTINUING OPERATIONS		
All income and expenditure has arisen from continuing activities.		

The notes from part of these financial statements

KOLMA BAHAKOT SAMAJ UK

**BALANCE SHEET
AT 31 MARCH 2025**

	Notes	Unrestricted fund £
CURRENT ASSETS		
Cash at bank		24193
CREDITORS		
Amounts falling due within one year	5	(320)

NET CURRENT ASSETS		23873

TOTAL ASSETS LESS CURRENT LIABILITIES		23873

NET ASSETS		<u>23873</u>
FUNDS	6	
Unrestricted funds		23873

TOTAL FUNDS		<u>23873</u>

The financial statements were approved by the Board of Trustees on 13 March 2026 and were signed on its behalf by:

B B Gurung – Trustee

The notes form part of these financial statements

KOLMA BAHAKOT SAMAJ UK

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD 1 APRIL 2024 TO 31 MARCH 2025

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 2015)', 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 not been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised of particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. CHARITABLE ACTIVITIES COSTS

	Direct costs	Support costs (See note 3)	Totals
	£	£	£
Provision of services	27878	7965	35843
Support costs	-	320	320
	<u>27878</u>	<u>8285</u>	<u>36163</u>

3. SUPPORT COST

	Management	Governance cost	Totals
	£	£	£
Support cost	-	320	320
Provision of services	-	-	-
	<u>-</u>	<u>320</u>	<u>320</u>

Support costs, included in the above, are as follows:

KOLMA BAHAKOT SAMAJ UK
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE PERIOD 1 APRIL 2024 TO 31 MARCH 2025

3. SUPPORT COST – continued

Management

	Support cost	Provision of services	Total activities
	£	£	£
Advertising	-	356	356
Event cost	-	7609	7609
	<u>-</u>	<u>7965</u>	<u>7965</u>

Governance costs

	Support cost
	£
Accountancy and legal fees	<u>320</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 March 2025.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 March 2025.

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Accrued expenses	<u>320</u>

6. MOVEMENT IN FUNDS

	at 1/4/24	Net movement in funds	at 31/3/25
Unrestricted funds	£	£	
General fund	25804	(1931)	23873
TOTAL FUNDS	<u>25804</u>	<u>(1931)</u>	<u>23873</u>

KOLMA BAHAKOT SAMAJ UK
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE PERIOD 1 APRIL 2024 TO 31 MARCH 2025

6. MOVEMENT IN FUNDS – continued

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	34232	(36163)	(1931)
TOTAL FUNDS	<u>34232</u>	<u>(36163)</u>	<u>(1931)</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 31 March 2025.

KOLMA BAHAKOT SAMAJ UK

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD 1 APRIL 2024 TO 31 MARCH 2025

INCOME AND ENDOWMENTS	£
Donations and legacies	
Donations	34232
Total incoming resources	<u>34232</u>
EXPENDITURE	
Charitable activities	
Project Cost	27878
Support cost	
Management	
Advertising	356
Event costs	7609
	<u>7965</u>
Governance costs	
Accountancy and legal fees	320
	<u>36163</u>
Total resources expended	<u>(1931)</u>

This page does not form part of the statutory financial statement