

**NEPALESE DOCTORS ASSOCIATION UK**

**REPORT AND FINANCIAL STATEMENTS**

**YEAR ENDED 31ST MARCH 2024**

**CHARITY NUMBER - 1170381**

## FINANCIAL STATEMENTS

YEAR ENDED 31ST MARCH 2024

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REFERENCE AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31ST MARCH 2024

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The Trustees present their report and financial statements for the year ended 31st March 2024.

**CONSTITUTION**

Nepalese Doctors Association UK is a registered charity.

**TRUSTEES**

The Trustees of the charity are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

**CHARITY NAME**

Nepalese Doctors Association UK

**CHARITY NUMBER**

1170381

**BOARD OF TRUSTEES**

Dr Sanjeeb Nepali

Dr Kamal Aryal

Dr Paras Bahadur Singh

Dr Arati Thapa

Dr Prajwal Ghimire

**ACCOUNTANTS**

Westwaters

34 Frederick Street

Sunderland

SR1 1LP

**BANKERS**

Barclays Bank

## TRUSTEES REPORT

YEAR ENDED 31ST MARCH 2024

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The Trustees are pleased to present their report together with the financial statements of the charity for the year ended 31st March 2024.

**Objects of the charity**

The Charity is set up for the public benefit, the relief and assistance of the people of Nepal in need who are victims of natural disasters or catastrophes by supplying them with medical aid and assistance. To advance education of healthcare workers at all levels by providing and assisting in funding for organisation of educational events and provision of trainers from UK for improvement of health care for the general population of Nepal.

**Organisation and background**

The charity is administered by its board of Trustees in accordance with its constitution. For the year to 31st March 2024, the board was comprised of the Trustees listed at page 2.

The charity was registered with the Charity Commission on 24 November 2016 and is governed by its constitution which was adopted on 8 June 2016 as amended on 31 May 2020 (Nothing in this constitution shall authorise an application of the property of the charity for purposes which are not charitable in accordance with section 7 of the Charities and Trustee Investment (Scotland) Act 2005 and/or section 2 of the Charities Act (Northern Ireland) 2008).

**Achievements In Year**

The year ended 31st March 2024 was a very busy one for Nepalese Doctors Association UK. Our activities during the year included organising a surgical skills course in collaboration with Hull Hospitals, supporting an airway workshop at Nepal Medicit Hospital, collaborating with the American Nepal Medical Association to establish an oxygen tank at Kathmandu Institute of Child health, providing a health awareness programme for colorectal cancer, collaborating with HExN and The Royal College of Surgeons Edinburgh to provide Laparoscopic Surgery courses in Pokhara, Dhulikel and Manipal and providing webinars to advise on how to prepare for IMT applications and interviews. The aforementioned are just an example of the many and varied activities undertaken by Nepalese Doctors Association UK during the year ended 31st March 2024.

Sadly November 2023 saw an earthquake in Karnali Province which tragically resulted in hundreds of deaths and serious injuries. Nepalese Doctors Association UK reacted to this by allowing our emergency fund to be donated to relieve the immediate suffering of those affected to the greatest extent possible and also to assist the rebuilding and reconstruction of damaged health and educational facilities in the longer term.

**Future Developments**

The charity will continue to raise funds to enable it to provide aid to those in need in accordance with the objects of the charity as set out above.

The charity will be continuing to support ongoing projects to promote health care in Nepal and will continue to work with partners to fulfill this objective. In particular preparations were undertaken in the year ended 31st March 2024 to organise a trip to the remote Rasuwa district of Nepal to improve healthcare there by educating local doctors and providing essential healthcare equipment. The trip itself took place in April 2024.

## TRUSTEES REPORT (Cont.)

YEAR ENDED 31ST MARCH 2024

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**Trustees Responsibilities**


The Trustees are required to prepare financial statements that give a true and fair view of the state of affairs of the charity at the end of the financial year and of its surplus or deficit for that period. In preparing those accounts, the trustees are required to:

- \* select suitable accounting policies and apply them consistently:
- \* observe the methods and principles in the Charities SORP (FRS 102):
- \* make judgements and estimates that are reasonable and prudent:
- \* prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the Board

Date 27/07/2024

.....  ..  
Dr S Nepali  
Trustee

## INDEPENDENT EXAMINER'S REPORT

YEAR ENDED 31ST MARCH 2024

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We report on the accounts of the NEPALESE DOCTORS ASSOCIATION UK for the year ended 31st March 2024, which are set on pages 6 to 11. These accounts have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), under the historical cost convention and accounting policies set out on pages 8 and 9.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINERS**

As the charity's Trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 144(2) of Charities Act 2011 (the 2011 Act) does not apply. It is our responsibility to state, on the basis of procedures specified in the General Direction given by the Charity Commission under section 145(5)b of the 2011 Act, whether any particular matters have come to our attention.

**BASIS OF INDEPENDENT EXAMINER'S REPORT**

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes 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 and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently we do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

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

- 1) Which gives us 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 requirement of the 2011 Act have not been met;
- 2) To which, in our opinion, attention should be drawn in order to enable a proper understanding of accounts to be reached

*Westwaters* .....

WESTWATERS

23 July 2024

## STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE)

YEAR ENDED 31ST MARCH 2024

	Notes	UNRESTRICTED FUNDS £	DESIGNATED FUNDS £	RESTRICTED FUNDS £	TOTAL FUNDS 2024 £	TOTAL FUNDS 2023 £
<b>INCOMING RESOURCES</b>						
Incoming resources from generated funds	2					
- Voluntary income		0	0	0	0	0
- Activities for generating funds		47820	0	0	47820	21886
- Investment income		0	0	0	0	0
Other Incoming resources		0	0	0	0	0
<b>TOTAL INCOMING RESOURCES</b>		<b>47820</b>	<b>0</b>	<b>0</b>	<b>47820</b>	<b>21886</b>
<b>RESOURCES EXPENDED</b>						
Activities for generating funds	3	1812	0	0	1812	6949
Charitable activities		39743	0	0	39743	12534
Governance costs		486	0	0	486	462
<b>TOTAL RESOURCES EXPENDED</b>		<b>42041</b>	<b>0</b>	<b>0</b>	<b>42041</b>	<b>19945</b>
<b>NET INCOMING/OUTGOING RESOURCES BEFORE TRANSFERS</b>		<b>5779</b>	<b>0</b>	<b>0</b>	<b>5779</b>	<b>1941</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>5779</b>	<b>0</b>	<b>0</b>	<b>5779</b>	<b>1941</b>
<b>TRANSFER BETWEEN FUNDS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FUNDS BROUGHT FORWARD</b>		<b>21633</b>	<b>0</b>	<b>0</b>	<b>21633</b>	<b>19692</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>27412</b>	<b>0</b>	<b>0</b>	<b>27412</b>	<b>21633</b>

## BALANCE SHEET

YEAR ENDED 31ST MARCH 2024

		2024	2023
	Notes		
<b>Fixed Assets</b>			
Tangible Assets		0	0
<b>Current Assets</b>			
Cash at bank and in hand		27837	22095
Sums owed from NDA UK		61	0
Prepayments		0	0
<b>Total Current Assets</b>		<u>27898</u>	<u>22095</u>
<b>Current Liabilities</b>			
Creditors: Amounts falling due within one year	7	<u>486</u>	<u>462</u>
		486	462
<b>Net Current Assets</b>		27412	21633
<b>Net Assets</b>		<u><u>27412</u></u>	<u><u>21633</u></u>
<b>Funds of the Charity</b>			
Restricted funds	9	0	0
Designated funds	9	0	0
Unrestricted funds	9	27412	19692
<b>Total Charity Funds</b>		<u><u>27412</u></u>	<u><u>19692</u></u>

These accounts have been prepared in accordance with the 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)

These accounts were approved by the Trustees on..... and signed on their behalf by:

.....  ..... Dr S Nepali  
TRUSTEE

## NOTES TO THE ACCOUNTS

YEAR ENDED 31ST MARCH 2024

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**1. Accounting Policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the period.

**(a) Basis of Accounting**

The financial statements have been prepared under the historical cost convention in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

**(b) Fund Accounting**

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

**(c) Incoming Resources**

All incoming resources are included in statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

- Voluntary income is received by way of subscriptions, donations and gifts and is included in full in the Statement of Financial Activities when receivable.

**(d) Resources Expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise the costs associated with attracting voluntary income.
- Charitable expenditure comprises those costs incurred by the charity in the deliverance of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis i.e. floor areas, per capital or estimated usage.

## NOTES TO THE ACCOUNTS

YEAR ENDED 31ST MARCH 2024

**(e) Fixed Assets**

Tangible fixed assets and depreciation

Depreciation is provided at annual rates in order to write off each asset over its estimated useful life:

**2. Incoming Resources from Generated Funds**

Activities for generating funds

	<b>Unrestricted</b>	<b>Restricted</b>	<b>2024 Total</b>	<b>2023 Total</b>
Fundraising & charitable donations	47820	0	47820	21886
	<u>47820</u>	<u>0</u>	<u>47820</u>	<u>21886</u>

**3. Resources Expended**

			Activities for generating Funds	Advice and Information	Charitable Activities	Governance	2024 Total	2023 Total
	Basis of Allocation	Voluntary Income						
Costs directly allocated to activities								
Direct costs allocated to project	Direct	0	1812	0	39743	0	41555	19483
Administrative Costs	Direct	0	0	0	0	0	0	0
Professional Fees	Direct	0	0	0	0	486	486	462
Building, General Costs	Direct	0	0	0	0	0	0	0
		0	1812	0	39743	486	42041	19945

**4. Net Incoming Resources for the Period**

This is stated after charging;-

	2024	2023
Accountants Fee	486	462

**5. Trustee Remuneration & Related Party Transactions**

No members of the M/ment Committee received any remuneration during the year ended 31st March 2024.

No Trustee or other person related to the charity had any personal interests in any contract or transaction entered into by the charity during the period.

**6. Taxation**

As a charity Nepalese Doctors Association UK is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to it's charitable objects. No tax charges have arisen in the Charity.

**7. Creditors: Amounts Falling Due within One Year**

	2024	2023
Amounts falling due within one year:		
Accruals	486	462
	<u>486</u>	<u>444</u>

**8. Analysis of Net Assets Between Funds**

	General Funds	Designated Funds	Restricted Funds	Total Funds
Current Assets	27898	0	0	27898
Current Liabilities	-486	0	0	-486
Net Assets at 31st March 2024	<u>27412</u>	<u>0</u>	<u>0</u>	<u>27412</u>

**9. Movement in Funds**

	<b>At 1 Apr 2023</b>	<b>Incoming Resources</b>	<b>Outgoing Resources</b>	<b>Transfers</b>	<b>At 31 Mar 2024</b>
<b>Restricted Funds</b>	0	0	0	0	0
Total Restricted Funds	0	0	0	0	0
<b>Designated Funds</b>	0	0	0	0	0
Total Designated Funds	0	0	0	0	0
<b>Unrestricted Funds</b>	21633	47820	-42041	0	27412
Total Unrestricted Funds	21633	47820	-42041	0	27412

INCOME AND EXPENDITURE ACCOUNT

YEAR ENDED 31ST MARCH 2024

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	2024 £	2023 £
<b>INCOME AND EXPENDITURE</b>		
<b>Incoming resources</b>		
Fundraising Events & Charitable Donations	47820	21886
Total Incoming Resources	<u>47820</u>	<u>21886</u>
<b>Resources Expended</b>		
Charitable Donations	30959	12534
Charitable Activities	8784	0
Accountancy	486	462
Cost of Fundraising	1812	6949
	<u>42041</u>	<u>19945</u>
Net Movement in Funds	<u><u>5779</u></u>	<u><u>1941</u></u>