

NEPALESE DOCTORS ASSOCIATION UK
REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025
CHARITY NUMBER - 1170381

FINANCIAL STATEMENTS

YEAR ENDED 31ST MARCH 2025

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REFERENCE AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31ST MARCH 2025

The Trustees present their report and financial statements for the year ended 31st March 2025.

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 Arati Thapa
Dr Ashish Kiran Shrestha
Dr Ravi Pant

ACCOUNTANTS

ACH Partners Limited
Regus House
5 Wadsworth Road
Perivale
UB6 7JD

INDEPENDENT EXAMINER

ACH Partners Limited
Regus House
5 Wadsworth Road
Perivale
UB6 7JD

BANKERS

Barclays Bank

TRUSTEES REPORT

YEAR ENDED 31ST MARCH 2025

The Trustees are pleased to present their report together with the financial statements of the charity for the year ended 31st March 2025.

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 2025, 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 2025 was a very busy and productive one for Nepalese Doctors Association UK.

Our activities during the year included organising a trip to the remote Rasuwa district in Nepal to aid in the provision of healthcare to the people there by educating local medical professionals, providing essential healthcare equipment and local community fieldwork.

In addition, in collaboration with the Royal College of Surgeons Edinburgh, Health Exchange Nepal UK and several local organisations in September 2024 Nepalese Doctors Association UK were part of a team that provided a 'Future Surgeons Course' at the Army Academy of Health Sciences in Sanobhryang and a 'Laparoscopic Surgery Course' at Dhulikel Hospital and at Manipal Teaching Hospital in Pokhara.

The above are just two examples of the many activities carried out by Nepalese Doctors Association UK during the year ended 31st March 2025.

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 2025 to organise the 'Mission Manang Project 2025' in collaboration with Dhulikel Hospital, Himalayan Rescue Association Nepal, Smiles Across Nepal and Nordic Nepal Medical Society. The objective was to provide healthcare as well as healthcare education and equipment in the Manang region of Nepal. The trip took place in April 2025.

TRUSTEES REPORT (Cont.)

YEAR ENDED 31ST MARCH 2025

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 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: 09 January 2026

Dr Arati Thapa

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Dr Arati Thapa
Trustee

INDEPENDENT EXAMINER'S REPORT

YEAR ENDED 31ST MARCH 2025

We report on the accounts of the NEPALESE DOCTORS ASSOCIATION UK for the year ended 31st March 2025, 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 page 8.

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

Padma Acharya

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Padma Acharya FCCA, MBA
Association of Chartered Certified Accountants
On behalf of ACH Partners Limited

Date: 9 January 2026

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE)

YEAR ENDED 31ST MARCH 2025

	Notes	UNRESTRICTED FUNDS £	DESIGNATED FUNDS £	RESTRICTED FUNDS £	TOTAL FUNDS 2025 £	TOTAL FUNDS 2024 £
INCOMING RESOURCES						
Incoming resources from generated funds	2					
- Voluntary income		-	-	-	-	-
- Activities for generating funds		54,252	-	-	54,252	47,820
- Investment income		-	-	-	-	-
Other Incoming resources		-	-	-	-	-
TOTAL INCOMING RESOURCES		54,252	-	-	54,252	47,820
RESOURCES EXPENDED						
Activities for generating funds	3	6,325	-	-	6,325	1,812
Charitable activities		49,071	-	-	49,071	39,743
Governance costs		510	-	-	510	486
TOTAL RESOURCES EXPENDED		55,906	-	-	55,906	42,041
NET INCOMING/OUTGOING RESOURCES BEFORE TRANSFERS		(1,654)	-	-	(1,654)	5,779
NET MOVEMENT IN FUNDS		(1,654)	-	-	(1,654)	5,779
TRANSFER BETWEEN FUNDS		-	-	-	-	-
TOTAL FUNDS BROUGHT FORWARD		27,412	-	-	27,412	21,633
TOTAL FUNDS CARRIED FORWARD		25,758	-	-	25,758	27,412

BALANCE SHEET

YEAR ENDED 31ST MARCH 2025

	Notes	2025	2024
Fixed Assets			
Tangible Assets		-	-
Current Assets			
Cash at bank and in hand		26,027	27,837
Sums owed from NDA UK		241	61
Prepayments		-	-
Total Current Assets		<u>26,268</u>	<u>27,898</u>
Current Liabilities			
Creditors: Amounts falling due within one year	8	<u>510</u>	<u>486</u>
		510	486
Net Current Assets		25,758	27,412
Net Assets		<u><u>25,758</u></u>	<u><u>27,412</u></u>
Funds of the Charity			
Restricted funds	10	-	-
Designated funds	10	-	-
Unrestricted funds	10	25,758	27,412
Total Charity Funds		<u><u>25,758</u></u>	<u><u>27,412</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 09-01-2026 and signed on their behalf by:

Dr Arati Thapa
 Dr Arati Thapa
 TRUSTEE

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. The statements are prepared in Sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

(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.

(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:

NOTES TO THE ACCOUNTS

YEAR ENDED 31ST MARCH 2025

2. Incoming Resources from Generated Funds

Activities for generating funds

	Unrestricted	Restricted	2025	2024 Total
Fundraising & charitable donations	54,252	-	54,252	47,820
	<u>54,252</u>	<u>-</u>	<u>54,252</u>	<u>47,820</u>

3. Resources Expended

	Basis of Allocation	Voluntary Income	Activities for generating Funds	Advice and Information	Charitable Activities	Governance	2025 Total	2024 Total
Costs directly allocated to activities								
Direct costs allocated to project	Direct	-	6,325	-	49,071	-	55,396	41,555
Administrative Costs	Direct	-	-	-	-	-	-	-
Professional Fees	Direct	-	-	-	-	510	510	486
Building, General Costs	Direct	-	-	-	-	-	-	-
		-	6,325	-	49,071	510	55,906	42,041

NOTES TO THE ACCOUNTS

YEAR ENDED 31ST MARCH 2025

4. Net Incoming Resources for the Period

This is stated after charging; -

	2025	2024
Accountants Fee	510	486

5. Trustee Remuneration & Related Party Transactions

No members of the M/ment Committee received any remuneration during the year ended 31st March 2025.

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. Employees

There were no employees during the year or the prior year.

7. 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 its charitable objects. No tax charges have arisen in the Charity.

8. Creditors: Amounts Falling Due within One Year

	2025	2024
Amounts falling due within one year:		
Accruals	510	486
	<u>510</u>	<u>486</u>

9. Analysis of Net Assets Between Funds

	General Funds	Designated Funds	Restricted Funds	Total Funds
Current Assets	26,268	-	-	26,268
Current Liabilities	(510)	-	-	(510)
Net Assets at 31st March 2025	<u>25,758</u>	-	-	<u>25,758</u>

10. Movement in Funds

	At 1 Apr 2024	Incoming Resource	Outgoing Resource	Transfer	At 31 Mar 2025
Restricted Funds	-	-	-	-	-
Total Restricted Funds	-	-	-	-	-
Designated Funds	-	-	-	-	-
Total Designated Funds	-	-	-	-	-
Unrestricted Funds	27,412	54,252	(55,906)	-	25,758
Total Unrestricted Funds	27,412	54,252	(55,906)	-	25,758