

NEPALI CHRISTIAN CHURCHES UK (NCCUK)

England & Wales · Charity number 1179062

Details

Other names NCCUK

Status Registered

Legal form CIO

Registered 2018-07-04

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

Contact

Address 7 Bell Yard
London
WC2A 2JR

Phone 07766322353

Email secretary@nccuk.org

Website nccuk.org

Activities

Objects: THE OBJECT OF THE CIO IS, FOR THE PUBLIC BENEFIT, THE ADVANCEMENT OF THE CHRISTIAN FAITH IN UNITED KINGDOM AND THE WORLD AS THE CHARITY TRUSTEES MAY FROM TIME TO TIME DECIDE.

Activities: Religion activities for the benefit of the public by providing education, advice, pastoral care and advancement of the Christian faith in United Kingdom and the world as the Charity Trustees may decide from time to time.

Classification

- **How:** Provides Other Finance, Provides Advocacy/advice/information
- **What:** Religious Activities
- **Who:** Children/young People, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- Nepal
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£76,183	£75,581	-	-
2024-06-30	£65,020	£63,614	-	-
2023-06-30	£76,324	£75,999	-	-
2022-06-30	£59,984	£57,145	-	-
2021-06-30	£51,429	£47,677	-	-
2020-06-30	£84,431	£66,336	-	-

Trustees

Name	Role	Appointed
James Lingden	Chair	2024-09-21
Anil Jung Thapa		2024-09-21
Chandra Maya Gurung		2026-02-14
Deb Prasad Gurung		2021-09-25
Mekh bahadur Thapa		2024-09-21
Purna Bahadur Gharti Magar		2026-02-14
Subash Thapa		2026-02-14

NEPALI CHRISTIAN CHURCHES UK (NCCUK)

England & Wales - Charity number 1179062

Accounts

Nepali Christian Churches UK (NCCUK)

Charity number: 1179062

Trustees' Annual Report and Unaudited Financial Statements

For the year ended 30 June 2025

Nepali Christian Churches UK (NCCUK)

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Nepali Christian Churches UK (NCCUK)

Report of the Trustees for the year ended 30 June 2025

The trustees present their annual report and financial statements of the Nepali Christian Churches UK (NCCUK) for the year ended 30th June 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's governing document, the Charities Act 2011 and 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 (FRS102) (effective 1 January 2019).

Objectives and activities for the public benefit

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives that have been set.

The Object of the CIO is, for the public benefit, the advancement of the Christian faith in United Kingdom and the world as the Charity Trustees may from time to time decide.

When planning our activities for the year, the Trustees have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

The Charity furthers its charitable purposes for the public benefit by providing religious education and training to those living in the United Kingdom and the world as well as supporting individuals and Christian charities in the UK and overseas. The Charity also provides religious activities for the benefit of the public by providing education, financial gifts to the people in need such as assisting funeral costs, advice, pastoral care, missionary and outreach work.

In this year's report, trustees are proud to highlight the strategic use of newly raised funds and the diligent management of existing resources, which have enabled our charity to extend significant support across various domains. A total of £2,600 was directed towards the people in need for health and funeral support, demonstrating our commitment to urgent humanitarian needs. Moreover, our educational and evangelical outreach received a boost with an allocation of £46,000. These funds were utilized in delivering impactful programs that enhance knowledge and trust in Jesus, encompassing training sessions, gospel teaching, worship, and prayer, all disseminated through various platforms like live events, television, YouTube, and other social media platforms.

Charity also hosted a series of special events targeting youth engagement, including the NCCUK Charity Cup and the NCCUK Youth Camp. These initiatives not only fostered community and discipleship among young adults but also provided them with opportunities for personal growth and social interaction. Through these efforts, we have strengthened the pillars of authentic friendship, discipleship, and fellowship within our community, reinforcing the invaluable role of these ministries in our church life.

Nepali Christian Churches UK (NCCUK)

Report of the Trustees for the year ended 30 June 2025

Achievements and Performance

During the fiscal year, the charity successfully demonstrated its commitment to our core belief of helping those in need as a tangible expression of our faith. We received around £57,000 in donations and gifts.

During the year, the charity allocated approximately £2,600 towards a range of charitable initiatives. These included funeral support, meeting the basic health needs of individuals requiring assistance well being, advancement of religious activities, and assistance to vulnerable and disadvantaged individuals within local and global communities.

Risk management has been a priority, with the trustees effectively assessing and mitigating significant risks to ensure the charity's resilience and ongoing capability to serve its mission.

Furthermore, in alignment with our goal to advance the Christian faith, the charity organized regular online Bible training sessions. These sessions catered primarily to pastors and leaders of the Nepali churches globally, enhancing biblical understanding and fostering a sense of community among participants. Collaborations with other Nepali Christian Churches globally have bolstered our support network, enhancing both financial and educational aid to those in need.

Looking forward, charity remain focused on the dissemination of the Gospel and reinforcing the cultural and spiritual bonds within the Nepalese community, aiming to make our faith increasingly relevant to every Nepali's life. This strategic direction promises to expand our impact and continue our tradition of faith-based service.

Nepali Christian Churches UK (NCCUK)

Report of the Trustees for the year ended 30 June 2025

We do this through a range of programme funded by our generous donors. We hope our charitable activities can help make a difference to the people and societies we serve, now and in the future.

Financial Review

The following figures are taken from full account approved on 29th April 2026, if more details are required please refer to the full accounts. This part of trustee's annual report comments on key features of those accounts. In this section we firstly explain how we raised money and how we spent it.

Money Received

The charity remains dedicated to delivering public benefits, relying heavily on the generous voluntary contributions and membership fees from church members across the United Kingdom. We are grateful to have received approximately £76,000 in unrestricted funds, essential for sustaining our operations and outreach programs. Continued support is vital for the ongoing success of our initiatives.

Money spent

During the year, our charitable organization directed approximately £48,000 towards our core mission of supporting those in need. This significant investment covered diverse activities, from immediate financial aid for individuals facing crises like funerals or natural disasters to broader educational and spiritual development initiatives. Our programs focused on providing training, promoting knowledge and trust in Jesus, and facilitating engagement with the Gospel through various platforms, including worship, prayer, social media evangelism, events, pastoral care, and outreach. These efforts align with our commitment to the advancement of the Christian faith and fulfillment of our charitable objectives.

The Trustees have maintained close communication with key recipients, ensuring our efforts align with their needs. We also continue to support an emergency fund for those in diminished circumstances, reinforcing our commitment to our charitable objectives and the advancement of the Christian faith.

Nepali Christian Churches UK (NCCUK)

Report of the Trustees for the year ended 30 June 2025

Reserves policy

The trustees established a reserve policy as part of their plans to provide long term support for public benefit, to ensure the continuity in the event of large variation of income, spend in emergencies, pay for specific future projects and bridge cash flow problems. The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure.

The Trustees are confident that future income will enable the charity to meet its foreseeable needs based on planned activity.

Structure, governance and management

Nepali Christian Churches UK (NCCUK) is registered with the Charity Commission as Charitable Incorporated Organisation (CIO) with the registration number of 1179062. The Object of the CIO is, for the public benefit, the advancement of the Christian faith in United Kingdom and the world as the Charity Trustees may from time to time decide. The registered address of NCCUK is 7 Bell Yard, London, WC2A 2JR

Nepali Christian Churches UK (NCCUK)

Report of the Trustees for the year ended 30 June 2025

Recruitment and Appointment of Trustees

Trustee must be appointed by a resolution passed at a properly convened meeting of the Charity Trustees. In selecting individuals for appointment as Trustees, the existing Trustees must have regard to the skills, knowledge and experience needed for the effective administration of the Charitable Incorporated Organisation (CIO). All Trustees must subscribe and adhere to, in belief and lifestyle, the Statement of Faith. The Trustees will make available to each new Trustee on or before his or her appointment: a copy of this Constitution and any amendments made to it; and a copy of the CIO's latest Trustees' annual report and statement of accounts.

The trustees are responsible for making decisions on all matters of general concern and importance to the charity including deciding on how the funds are to be spent.

Reference and administrative information

Charity name	Nepali Christian Churches UK (NCCUK)
Charity number	1179062
Principal address	7 Bell Yard, London, WC2A 2JR

Trustees

James Lingden
Deb Prasad Gurung
Mekh Bahadur Thapa
Anil Jung Thapa
Chandra Maya Gurung
Purna Bahadur Gharti Magar
Subash Thapa

Nepali Christian Churches UK (NCCUK)

Report of the Trustees for the year ended 30 June 2025

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations. They are also responsible for safeguarding the assets of the Charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Approved by the trustees on 29th April 2026 and signed on their behalf by:

James Lingden

Trustee/Chair

Nepali Christian Churches UK (NCCUK)

Independent Examiners Report

Independent Examiner's Report to the trustees of Nepali Christian Churches UK (NCCUK)

I report to the trustees on my examination of the accounts of Nepali Christian Churches UK (NCCUK) for the year ended 30 June 2025 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the trustees of the Charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act. 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.

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

- the accounting records were not kept in respect of the Charity as required by section 130 of the Charities Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements concerning the form and content of the 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.

Sarita Basnet FCCA
Chartered Certified Accountant
Smarter Accounting and Tax Solutions Ltd

Nepali Christian Churches UK (NCCUK)

Statement of Financial Activities

for the year ending 30 June 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total Funds 2025 £	Prior Year Funds 2024 £
Income from:						
Donations and legacies	3	73,354			73,354	58,790
Charitable activities	4	2,829			2,829	6,230
Other trading activities					-	-
Total income		76,183	-	-	76,183	65,020
Expenditure on:						
Charitable activities	5	48,688			48,688	36,472
Other	6	26,893			26,893	27,142
Total expenditure		75,581	-	-	75,581	63,614
Net income/(expenditure) before investment gains/(losses)		601	-	-	601	1,406
Net gains/(losses) on investments		-			-	-
Net income/(expenditure)		601	-	-	601	1,406
Transfers between funds						
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use						
Other gains/(losses)						
Net movement in funds		601	-	-	601	1,406
Reconciliation of funds:						
Total funds brought forward		31,065			31,065	31,065
Total funds carried forward		31,666	-	-	31,666	31,065

All income and expenditure in the current and comparative Statement of Financial Activities was unrestricted and derive from continuing activities.

The notes at pages 11 to 15 form part of these financial statements.

Nepali Christian Churches UK (NCCUK)
Balance Sheet as at 30 June 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total Funds 2025 £	Prior Year Funds 2024 £	
Current assets						
Cash at bank and in hand	7	31,721	-	-	31,721	31,065
Total current assets		31,721	-	-	31,721	31,065
Liabilities						
Creditors falling due within one year	8	55	-	-	55	-
Net current assets/(liabilities)		31,666	-	-	31,666	31,065
Total assets less current liabilities		31,666	-	-	31,666	31,065
Creditors: amounts falling due after one year		-	-	-	-	-
Total net assets or liabilities		31,666	-	-	31,666	31,065
Funds of the Charity:						
Endowment funds		-		-	-	
Restricted income funds		-	-	-	-	
Unrestricted income funds		31,666	-	31,666	31,065	
Total charity funds		31,666	-	31,666	31,065	

The financial statements were approved by the trustees on 29th April 2026 and signed on their behalf by:

James Lingden

Trustee/Chair

The notes at pages 11 to 15 form part of these financial statements.

Nepali Christian Churches UK (NCCUK)

Notes to the financial statements for the year ended 30 June 2025

1 Basis of preparation

(a) Basis of preparation

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Going Concern

The Trustees have considered the Charity's reserves and projected income and expenditure, and have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

(c) Funds structure

Where there is a legal restriction on the purpose to which a fund may be put, the fund is classified as:

- Restricted fund
- Endowment fund and
- Unrestricted fund

Restricted funds are donations where the donor has specified for the donation to be spent in furtherance of a specified charitable purpose.

Endowment funds arise when the donor has expressly provided that the gift is to be invested and only the income of the fund may be spent. These funds are sub analysed between those where the trustee has the discretion to spend the capital (expendable endowment) and those where there is no discretion to expend the capital (permanent endowment). The charity has only unrestricted fund but not the restricted and endowment fund.

Unrestricted income funds are those which are neither endowment nor restricted income funds. These funds are sub analyzed between designated funds where the trustees have set aside amounts to be used for specific purposes or which reflect the non-binding wishes of donors and unrestricted funds which are at the trustee's discretion, including the general fund which represents the charity's reserves.

Nepali Christian Churches UK (NCCUK)

Notes to the financial statements for the year ended 30 June 2025 (continued)

(d) Recognition of income

These are included in the Statement of Financial Activities (SoFA) when all incoming resources are recognised once the charity has entitlement to the resources, it is probable (more likely than not) that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

Where there are terms or conditions attached to incoming resources, then these terms or conditions must be met before the income is recognized as the entitlement condition will not be satisfied until that point. Where terms or conditions have not been met or uncertainty exists as to whether they can be met then the relevant income is not recognized in the year but deferred and shown on the balance sheet as deferred income.

(e) Income with related expenditure

Where income has related expenditure the income and related expenditure is reported gross in the Statement of Financial Activities.

Nepali Christian Churches UK (NCCUK)

Notes to the financial statements for the year ended 30 June 2025 (continued)

(f) Donations and legacies

Income from donations and gifts are included in Statement of Financial Activities when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

(g) Donated services and facilities

Donated services and facilities are recognised as income where the benefit to the Charity is reasonably quantifiable, measurable and material. In accordance with the Charities SORP (FRS 102), the the general volunteer time of the Pastors is not recognised and refer to the trustees' annual report for more information about their contribution.

(h) Volunter help

Like all charities, NCCUK benefits greatly from the involvement and enthusiastic support of its many volunteers for smooth running. In accordance with the SORP, due to the absence of any reliable measurement basis, the contribution of these volunteers is not recognised in the accounts.

(i) Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

(j) Recognition of expenditure

Expenditure is recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- The costs of generating funds are those costs attributable to attracting voluntary income for the charity.
- Expenditure on charitable activities includes the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including training and donations given to the public and members of the churches for earthquake, funeral, pastoral care, outreach and advancement of the Christian faith.
- Other expenditure represents those items not falling into the above categories.

(k) Cash at bank and in hand

Cash at bank and in hand is held to meet the day to day running costs of the charity as they fall due. Cash equivalents are short term commitments with temporarily idle cash and easily convertible into a known cash amount.

Nepali Christian Churches UK (NCCUK)

Notes to the financial statements for the year ended 30 June 2025 (continued)

(l) Analysis of creditors

Creditors are amounts owed by the Charity. They are measured at the amount that the charity expects to have to pay to settle the debt. There are no long term creditors for this year.

(m) Trustees remuneration, benefit and expenses

Trustees of NCCUK give their time freely and receive no remuneration, benefit and expenses for the work that they undertake in relation to the charity. The trustees did not have any expenses reimbursed during the year.

Nepali Christian Churches UK (NCCUK)

Notes to the financial statements for the year ended 30 June 2025 (continued)

2) Related party transactions

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind. There were no reported related party transactions during the year or previous years.

3) Income from donations and legacies

Descriptions	2025 £	2024 £
Donations and gifts	57,409	44,166
Membership subscriptions	15,945	14,624
Total	73,354	58,790

Income from donation and legacies are the voluntary income received by a way of donations and gifts that are mainly received from members of the churches of United Kingdom. The Charity is grateful to the members of other churches who send us money on a regular basis.

4) Charitable activities

Descriptions	2025 £	2024 £
Charitable activities	2,829	6,230
Total	2,829	6,230

Income from charitable and trading activities includes income earned from fundraising events and trading activities to raise funds for the Charity. Income is received in exchange for supplying of goods and services in order to raise funds and is recognised when entitlement has occurred. The charity is thankful to all the volunteers for their valuable contribution to our ministry and for keeping the charity running smoothly.

All income are related to unrestricted funds in both 2025 and 2024.

Nepali Christian Churches UK (NCCUK)

Notes to the financial statements for the year ended 30 June 2025 (continued)

5) Expenditure on charitable activities

Descriptions	2025 £	2024 £
Donation paid	2,652	6,983
Charitable activities	46,037	29,489
Total	48,688	36,472

Our charity has continued to make a significant impact through direct donations aimed at supporting the most vulnerable in our community. Additionally, we have organized a variety of events spanning educational and evangelical themes, catering to all age groups and genders, furthering our charitable objectives. We remain hopeful that these efforts will bring about meaningful change, benefiting the individuals and communities we serve, both now and in the future.

6(i) Other expenditure

Descriptions	2025 £	2024 £
General administrative expenses	8,018	6,327
Subscription	306	991
Total	8,324	7,317

All expenditures related to unrestricted funds in both 2025 and 2025.

6(ii) Staff costs

Descriptions	2025 £	2024 £
Salaries and wages	18,210	19,429
Pension costs	359	396
Total	18,570	19,824

No employee received emoluments in excess of £60,000.

Nepali Christian Churches UK (NCCUK)

Notes to the financial statements for the year ended 30 June 2025 (continued)

7) Analysis of current assets

Descriptions	2025 £	2024 £
Cash at bank and on hand	31,721	31,065
Total	31,721	31,065

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity held for working capital.

8) Creditors and accruals

Descriptions	2025 £	2024 £
Creditors falling due within one year	55	-
Total	55	-

NEPALI CHRISTIAN CHURCHES UK (NCCUK)

England & Wales - Charity number 1179062

Accounts

Nepali Christian Churches UK (NCCUK)

Charity number: 1179062

Trustees' Annual Report and Unaudited Financial Statements

For the year ended 30 June 2024

Nepali Christian Churches UK (NCCUK)

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Nepali Christian Churches UK (NCCUK)

Report of the Trustees for the year ended 30 June 2024

The trustees present their annual report and financial statements of the Nepali Christian Churches UK (NCCUK) for the year ended 30th June 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's governing document, the Charities Act 2011 and 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 (FRS102) (effective 1 January 2019).

Objectives and activities for the public benefit

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives that have been set.

The Object of the CIO is, for the public benefit, the advancement of the Christian faith in United Kingdom and the world as the Charity Trustees may from time to time decide.

When planning our activities for the year, the Trustees have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

The Charity furthers its charitable purposes for the public benefit by providing religious education and training to those living in the United Kingdom and the world as well as supporting individuals and Christian charities in the UK and overseas. The Charity also provides religious activities for the benefit of the public by providing education, financial gifts to the people in need such as assisting funeral costs, advice, pastoral care, missionary and outreach work.

In this year's report, trustees are proud to highlight the strategic use of newly raised funds and the diligent management of existing resources, which have enabled our charity to extend significant support across various domains. In line with our charitable objectives around £6,900 was directed towards the urgent needs, including earthquake relief, funeral support and healthcare for those unable to afford treatment, reaffirming our commitment to vulnerable communities worldwide.

Moreover, our educational and evangelical outreach received a boost with an allocation of £29,000. These funds were utilized in delivering impactful programs that enhance knowledge and trust in Jesus, encompassing training sessions, gospel teaching, worship, and prayer, all disseminated through various platforms like live events, television, YouTube, and other social media platforms.

Charity also hosted a series of special events targeting youth engagement, including the NCCUK Charity Cup and the NCCUK Youth Camp. These initiatives not only fostered community and discipleship among young adults but also provided them with opportunities for personal growth and social interaction. Through these efforts, we have strengthened the pillars of authentic friendship, discipleship, and fellowship within our community, reinforcing the invaluable role of these ministries in our church life.

Nepali Christian Churches UK (NCCUK)

Report of the Trustees for the year ended 30 June 2024

Achievements and Performance

During the fiscal year, the charity successfully demonstrated its commitment to our core belief of helping those in need as a tangible expression of our faith. We received around £44,000 in donations and gifts.

During the year, the charity allocated approximately £6,900 towards a range of charitable initiatives. These included funeral support, contributions to global earthquake relief efforts, access to basic healthcare, advancement of religious activities, and assistance to vulnerable and disadvantaged individuals within local and global communities.

Risk management has been a priority, with the trustees effectively assessing and mitigating significant risks to ensure the charity's resilience and ongoing capability to serve its mission.

Furthermore, in alignment with our goal to advance the Christian faith, the charity organized regular online Bible training sessions. These sessions catered primarily to pastors and leaders of the Nepali churches globally, enhancing biblical understanding and fostering a sense of community among participants. Collaborations with other Nepali Christian Churches globally have bolstered our support network, enhancing both financial and educational aid to those in need.

Looking forward, charity remain focused on the dissemination of the Gospel and reinforcing the cultural and spiritual bonds within the Nepalese community, aiming to make our faith increasingly relevant to every Nepali's life. This strategic direction promises to expand our impact and continue our tradition of faith-based service.

We do this through a range of programme funded by our generous donors. We hope our charitable activities can help make a difference to the people and societies we serve, now and in the future.

Financial Review

The following figures are taken from full account approved on 25th April 2025, if more details are required please refer to the full accounts. This part of trustee's annual report comments on key features of those accounts. In this section we firstly explain how we raised money and how we spent it.

Money Received

The charity remains dedicated to delivering public benefits, relying heavily on the generous voluntary contributions and membership fees from church members across the United Kingdom. We are grateful to have received approximately £65,000 in unrestricted funds, essential for sustaining our operations and outreach programs. Continued support is vital for the ongoing success of our initiatives.

Money spent

During the year, our charitable organization directed approximately £36,000 towards our core mission of supporting those in need. This significant investment covered diverse activities, from immediate financial aid for individuals facing crises like funerals or natural disasters to broader educational and spiritual development initiatives. Our programs focused on providing training, promoting knowledge and trust in Jesus, and facilitating engagement with the Gospel through various platforms, including worship, prayer, social media evangelism, events, pastoral care, and outreach. These efforts align with our commitment to the advancement of the Christian faith and fulfillment of our charitable objectives.

The Trustees have maintained close communication with key recipients, ensuring our efforts align with their needs. We also continue to support an emergency fund for those in diminished circumstances, reinforcing our commitment to our charitable objectives and the advancement of the Christian faith.

Reserves policy

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The Trustees are confident that future income will enable the charity to meet its foreseeable needs based on planned activity.

Structure, governance and management

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Nepali Christian Churches UK (NCCUK)

Report of the Trustees for the year ended 30 June 2024

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The trustees are responsible for making decisions on all matters of general concern and importance to the charity including deciding on how the funds are to be spent.

Reference and administrative information

Charity name	Nepali Christian Churches UK (NCCUK)
Charity number	1179062
Principal address	7 Bell Yard, London, WC2A 2JR

Trustees

James Lingden
Tanka Bahadur Rai
Deb Prasad Gurung
Anil Jung Thapa
Mekh Bahadur Thapa

Nepali Christian Churches UK (NCCUK)

Report of the Trustees for the year ended 30 June 2024

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations. They are also responsible for safeguarding the assets of the Charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Approved by the trustees on 25th April 2025 and signed on their behalf by:

James Lingden

Trustee/Chair

Nepali Christian Churches UK (NCCUK)

Independent Examiners Report

Independent Examiner's Report to the trustees of Nepali Christian Churches UK (NCCUK)

I report to the trustees on my examination of the accounts of Nepali Christian Churches UK (NCCUK) for the year ended 30 June 2024 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the trustees of the Charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act. 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.

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

- the accounting records were not kept in respect of the Charity as required by section 130 of the Charities Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements concerning the form and content of the 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.

Sarita Barnawal FCCA
Chartered Certified Accountant
Smarter Accounting and Tax Solutions Ltd

Nepali Christian Churches UK (NCCUK)
Statement of Financial Activities
for the year ending 30 June 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total Funds 2024 £	Prior Year Funds 2023 £
Income from:						
Donations and legacies	3	58,790			58,790	69,469
Charitable activities	4	6,230			6,230	6,855
Other trading activities					-	-
Total income		65,020	-	-	65,020	76,324
Expenditure on:						
Charitable activities	5	36,472			36,472	50,434
Other	6	27,142			27,142	25,565
Total expenditure		63,614	-	-	63,614	75,999
Net income/(expenditure) before investment gains/(losses)		1,406	-	-	1,406	325
Net gains/(losses) on investments		-			-	-
Net income/(expenditure)		1,406	-	-	1,406	325
Transfers between funds						
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use						
Other gains/(losses)						
Net movement in funds		1,406	-	-	1,406	325
Reconciliation of funds:						
Total funds brought forward		29,659			29,659	29,659
Total funds carried forward		31,065	-	-	31,065	29,659

All income and expenditure in the current and comparative Statement of Financial Activities was unrestricted and derive from continuing activities.

The notes at pages 11 to 15 form part of these financial statements.

Nepali Christian Churches UK (NCCUK)
Balance Sheet as at 30 June 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total Funds 2024 £	Prior Year Funds 2023 £
Current assets						
Cash at bank and in hand	7	31,065	-	-	31,065	29,733
Total current assets		31,065	-	-	31,065	29,733
Liabilities						
Creditors falling due within one year	8	-	-	-	-	74
Net current assets/(liabilities)		31,065	-	-	31,065	29,659
Total assets less current liabilities		31,065	-	-	31,065	29,659
Creditors: amounts falling due after one year		-	-	-	-	-
Total net assets or liabilities		31,065	-	-	31,065	29,659
Funds of the Charity:						
Endowment funds		-	-	-	-	-
Restricted income funds		-	-	-	-	-
Unrestricted income funds		31,065	-	-	31,065	29,659
Total charity funds		31,065	-	-	31,065	29,659

The financial statements were approved by the trustees on 25th April 2025 and signed on their behalf by:

James Lingden

Trustee/Chair

The notes at pages 11 to 15 form part of these financial statements.

Nepali Christian Churches UK (NCCUK)

Notes to the financial statements for the year ended 30 June 2024

1 Basis of preparation

(a) Basis of preparation

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Going Concern

The Trustees have considered the Charity's reserves and projected income and expenditure, and have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

(c) Funds structure

Where there is a legal restriction on the purpose to which a fund may be put, the fund is classified as:

- Restricted fund
- Endowment fund and
- Unrestricted fund

Restricted funds are donations where the donor has specified for the donation to be spent in furtherance of a specified charitable purpose.

Endowment funds arise when the donor has expressly provided that the gift is to be invested and only the income of the fund may be spent. These funds are sub analysed between those where the trustee has the discretion to spend the capital (expendable endowment) and those where there is no discretion to expend the capital (permanent endowment). The charity has only unrestricted fund but not the restricted and endowment fund.

Unrestricted income funds are those which are neither endowment nor restricted income funds. These funds are sub analysed between designated funds where the trustees have set aside amounts to be used for specific purposes or which reflect the non-binding wishes of donors and unrestricted funds which are at the trustee's discretion, including the general fund which represents the charity's reserves.

Nepali Christian Churches UK (NCCUK)

Notes to the financial statements for the year ended 30 June 2024 (continued)

(d) Recognition of income

These are included in the Statement of Financial Activities (SoFA) when all incoming resources are recognised once the charity has entitlement to the resources, it is probable (more likely than not) that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

Where there are terms or conditions attached to incoming resources, then these terms or conditions must be met before the income is recognized as the entitlement condition will not be satisfied until that point. Where terms or conditions have not been met or uncertainty exists as to whether they can be met then the relevant income is not recognized in the year but deferred and shown on the balance sheet as deferred income.

(e) Income with related expenditure

Where income has related expenditure the income and related expenditure is reported gross in the Statement of Financial Activities.

Nepali Christian Churches UK (NCCUK)

Notes to the financial statements for the year ended 30 June 2024 (continued)

(f) Donations and legacies

Income from donations and gifts are included in Statement of Financial Activities when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

(g) Donated services and facilities

Donated services and facilities are recognised as income where the benefit to the Charity is reasonably quantifiable, measurable and material. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Pastors is not recognised and refer to the trustees' annual report for more information about their contribution.

(h) Volunteer help

Like all charities, NCCUK benefits greatly from the involvement and enthusiastic support of its many volunteers for smooth running. In accordance with the SORP, due to the absence of any reliable measurement basis, the contribution of these volunteers is not recognised in the accounts.

(i) Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

(j) Recognition of expenditure

Expenditure is recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- The costs of generating funds are those costs attributable to attracting voluntary income for the charity.
- Expenditure on charitable activities includes the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including training and donations given to the public and members of the churches for earthquake, funeral, pastoral care, outreach and advancement of the Christian faith.
- Other expenditure represents those items not falling into the above categories.

(k) Cash at bank and in hand

Cash at bank and in hand is held to meet the day to day running costs of the charity as they fall due. Cash equivalents are short term commitments with temporarily idle cash and easily convertible into a known cash amount.

Nepali Christian Churches UK (NCCUK)

Notes to the financial statements for the year ended 30 June 2024 (continued)

(l) Analysis of creditors

Creditors are amounts owed by the Charity. They are measured at the amount that the charity expects to have to pay to settle the debt. There are no long term creditors for this year.

(m) Trustees remuneration, benefit and expenses

Trustees of NCCUK give their time freely and receive no remuneration, benefit and expenses for the work that they undertake in relation to the charity. The trustees did not have any expenses reimbursed during the year.

Nepali Christian Churches UK (NCCUK)

Notes to the financial statements for the year ended 30 June 2024 (continued)

2) Related party transactions

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind. There were no reported related party transactions during the year or previous years.

3) Income from donations and legacies

Descriptions	2024 £	2023 £
Donations and gifts	44,166	54,249
Membership subscriptions	14,624	15,220
Total	58,790	69,469

Income from donation and legacies are the voluntary income received by a way of donations and gifts that are mainly received from members of the churches of United Kingdom. The Charity is grateful to the members of other churches who send us money on a regular basis.

4) Charitable activities

Descriptions	2024 £	2023 £
Charitable activities	6,230	6,855
Total	6,230	6,855

Income from charitable and trading activities includes income earned from fundraising events and trading activities to raise funds for the Charity. Income is received in exchange for supplying of goods and services in order to raise funds and is recognised when entitlement has occurred. The charity is thankful to all the volunteers for their valuable contribution to our ministry and for keeping the charity running smoothly.

All income are related to unrestricted funds in both 2024 and 2023.

Nepali Christian Churches UK (NCCUK)

Notes to the financial statements for the year ended 30 June 2024 (continued)

5) Expenditure on charitable activities

Descriptions	2024 £	2023 £
Donation paid	6,983	9,012
Charitable activities	29,489	41,422
Total	36,472	50,434

Our charity has continued to make a significant impact through direct donations aimed at supporting the most vulnerable in our community. Additionally, we have organized a variety of events spanning educational and evangelical themes, catering to all age groups and genders, furthering our charitable objectives. We remain hopeful that these efforts will bring about meaningful change, benefiting the individuals and communities we serve, both now and in the future.

6(i) Other expenditure

Descriptions	2024 £	2023 £
General administrative expenses	6,327	6,467
Subscription	991	1,038
Total	7,317	7,504

All expenditures related to unrestricted funds in both 2024 and 2023.

6(ii) Staff costs

Descriptions	2024 £	2023 £
Salaries and wages	19,429	17,716
Pension costs	396	344
Total	19,824	18,061

No employee received emoluments in excess of £60,000.

Nepali Christian Churches UK (NCCUK)

Notes to the financial statements for the year ended 30 June 2024 (continued)

7) Analysis of current assets

Descriptions	2024 £	2023 £
Cash at bank and on hand	31,065	29,733
Total	31,065	29,733

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity held for working capital.

8) Creditors and accruals

Descriptions	2024 £	2023 £
Creditors falling due within one year	-	74
Total	-	74

NEPALI CHRISTIAN CHURCHES UK (NCCUK)

England & Wales - Charity number 1179062

Accounts

Nepali Christian Churches UK (NCCUK)

Charity number: 1179062

Trustees' Annual Report and Unaudited Financial Statements

For the year ended 30 June 2023

Nepali Christian Churches UK (NCCUK)

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Nepali Christian Churches UK (NCCUK)

Report of the Trustees for the year ended 30 June 2023

The trustees present their annual report and financial statements of the Nepali Christian Churches UK (NCCUK) for the year ended 30th June 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's governing document, the Charities Act 2011 and 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 (FRS102) (effective 1 January 2019).

Objectives and activities for the public benefit

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives that have been set.

The Object of the CIO is, for the public benefit, the advancement of the Christian faith in United Kingdom and the world as the Charity Trustees may from time to time decide.

When planning our activities for the year, the Trustees have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

The Charity furthers its charitable purposes for the public benefit by providing religious education and training to those living in the United Kingdom and the world as well as supporting individuals and Christian charities in the UK and overseas. The Charity also provides religious activities for the benefit of the public by providing education, financial gifts to the people in need such as assisting funeral costs, advice, pastoral care, missionary and outreach work.

In this year's report, trustees are proud to highlight the strategic use of newly raised funds and the diligent management of existing resources, which have enabled our charity to extend significant support across various domains. A total of £9,000 was directed towards relief efforts for earthquake victims and funeral support, demonstrating our commitment to urgent humanitarian needs. Moreover, our educational and evangelical outreach received a boost with an allocation of £41,000. These funds were utilized in delivering impactful programs that enhance knowledge and trust in Jesus, encompassing training sessions, gospel teaching, worship, and prayer, all disseminated through various platforms like live events, television, YouTube, and other social media platforms.

Charity also hosted a series of special events targeting youth engagement, including the NCCUK Charity Cup and the NCCUK Youth Camp. These initiatives not only fostered community and discipleship among young adults but also provided them with opportunities for personal growth and social interaction. Through these efforts, we have strengthened the pillars of authentic friendship, discipleship, and fellowship within our community, reinforcing the invaluable role of these ministries in our church life.

Nepali Christian Churches UK (NCCUK)

Report of the Trustees for the year ended 30 June 2023

Achievements and Performance

During the fiscal year, the charity successfully demonstrated its commitment to our core belief of helping those in need as a tangible expression of our faith. We received around £54,000 in donations and gifts. These funds enabled us to contribute around £9,000 to crucial causes including funeral support and earthquake relief efforts globally, affirming our dedication to both local and international community support.

Risk management has been a priority, with the trustees effectively assessing and mitigating significant risks to ensure the charity's resilience and ongoing capability to serve its mission.

Furthermore, in alignment with our goal to advance the Christian faith, the charity organized regular online Bible training sessions. These sessions catered primarily to pastors and leaders of the Nepali churches globally, enhancing biblical understanding and fostering a sense of community among participants. Collaborations with other Nepali Christian Churches globally have bolstered our support network, enhancing both financial and educational aid to those in need.

Looking forward, charity remain focused on the dissemination of the Gospel and reinforcing the cultural and spiritual bonds within the Nepalese community, aiming to make our faith increasingly relevant to every Nepali's life. This strategic direction promises to expand our impact and continue our tradition of faith-based service.

Nepali Christian Churches UK (NCCUK)

Report of the Trustees for the year ended 30 June 2023

We do this through a range of programme funded by our generous donors. We hope our charitable activities can help make a difference to the people and societies we serve, now and in the future.

Financial Review

The following figures are taken from full account approved on 27th April 2024, if more details are required please refer to the full accounts. This part of trustee's annual report comments on key features of those accounts. In this section we firstly explain how we raised money and how we spent it.

Money Received

The charity remains dedicated to delivering public benefits, relying heavily on the generous voluntary contributions and membership fees from church members across the United Kingdom. We are grateful to have received approximately £76,000 in unrestricted funds, essential for sustaining our operations and outreach programs. Continued support is vital for the ongoing success of our initiatives.

Money spent

During the year, our charitable organization directed approximately £50,000 towards our core mission of supporting those in need. This significant investment covered diverse activities, from immediate financial aid for individuals facing crises like funerals or natural disasters to broader educational and spiritual development initiatives. Our programs focused on providing training, promoting knowledge and trust in Jesus, and facilitating engagement with the Gospel through various platforms, including worship, prayer, social media evangelism, events, pastoral care, and outreach. These efforts align with our commitment to the advancement of the Christian faith and fulfillment of our charitable objectives.

The Trustees have maintained close communication with key recipients, ensuring our efforts align with their needs. We also continue to support an emergency fund for those in diminished circumstances, reinforcing our commitment to our charitable objectives and the advancement of the Christian faith.

Nepali Christian Churches UK (NCCUK)

Report of the Trustees for the year ended 30 June 2023

Reserves policy

The trustees established a reserve policy as part of their plans to provide long term support for public benefit, to ensure the continuity in the event of large variation of income, spend in emergencies, pay for specific future projects and bridge cash flow problems. The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure.

The Trustees are confident that future income will enable the charity to meet its foreseeable needs based on planned activity.

Structure, governance and management

Nepali Christian Churches UK (NCCUK) is registered with the Charity Commission as Charitable Incorporated Organisation (CIO) with the registration number of 1179062. The Object of the CIO is, for the public benefit, the advancement of the Christian faith in United Kingdom and the world as the Charity Trustees may from time to time decide. The registered address of NCCUK is 869 Finchley Road, Golders Green, London Greater London, England, NW11 8RR.

Nepali Christian Churches UK (NCCUK)

Report of the Trustees for the year ended 30 June 2023

Recruitment and Appointment of Trustees

Trustee must be appointed by a resolution passed at a properly convened meeting of the Charity Trustees. In selecting individuals for appointment as Trustees, the existing Trustees must have regard to the skills, knowledge and experience needed for the effective administration of the Charitable Incorporated Organisation (CIO). All Trustees must subscribe and adhere to, in belief and lifestyle, the Statement of Faith. The Trustees will make available to each new Trustee on or before his or her appointment: a copy of this Constitution and any amendments made to it; and a copy of the CIO's latest Trustees' annual report and statement of accounts.

The trustees are responsible for making decisions on all matters of general concern and importance to the charity including deciding on how the funds are to be spent.

Reference and administrative information

Charity name	Nepali Christian Churches UK (NCCUK)
Charity number	1179062
Principal address	869 Finchley Road, Golders Green, London, England, NW11 8RR.

Trustees

Kumar Bishwakarma
Tanka Bahadur Rai
Dorjey Tamang
Deborah Angdembe
John Sunuwar
Deb Prasad Gurung
James Lingden
Nirmal Kumar Limbu

Nepali Christian Churches UK (NCCUK)

Report of the Trustees for the year ended 30 June 2023

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations. They are also responsible for safeguarding the assets of the Charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Approved by the trustees on 27th April 2024 and signed on their behalf by:

Kumar Bishwakarma

Trustee/Chair

Nepali Christian Churches UK (NCCUK)

Independent Examiners Report

Independent Examiner's Report to the trustees of Nepali Christian Churches UK (NCCUK)

I report to the trustees on my examination of the accounts of Nepali Christian Churches UK (NCCUK) for the year ended 30 June 2023 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the trustees of the Charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act. 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.

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

- the accounting records were not kept in respect of the Charity as required by section 130 of the Charities Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements concerning the form and content of the 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.

Sarita Barnawal FCCA
Chartered Certified Accountant
Smarter Accounting and Tax Solutions Ltd

Nepali Christian Churches UK (NCCUK)
Statement of Financial Activities
for the year ending 30 June 2023

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total Funds 2023 £	Prior Year Funds 2022 £
Income from:						
Donations and legacies	3	69,469			69,469	55,799
Charitable activities	4	6,855			6,855	4,185
Other trading activities					-	-
Total income		76,324	-	-	76,324	59,984
Expenditure on:						
Charitable activities	5	50,434			50,434	35,143
Other	6	25,565			25,565	22,002
Total expenditure		75,999	-	-	75,999	57,145
Net income/(expenditure) before investment gains/(losses)		325	-	-	325	2,839
Net gains/(losses) on investments		-			-	-
Net income/(expenditure)		325	-	-	325	2,839
Transfers between funds						
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use						
Other gains/(losses)						
Net movement in funds		325	-	-	325	2,839
Reconciliation of funds:						
Total funds brought forward		29,334			29,334	26,495
Total funds carried forward		29,659	-	-	29,659	29,334

All income and expenditure in the current and comparative Statement of Financial Activities was unrestricted and derive from continuing activities.

The notes at pages 11 to 15 form part of these financial statements.

Nepali Christian Churches UK (NCCUK)
Balance Sheet as at 30 June 2023

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total Funds 2022 £	Prior Year Funds 2022 £
Current assets						
Cash at bank and in hand	7	29,733	-	-	29,733	29,334
Total current assets		29,733	-	-	29,733	29,334
Liabilities						
Creditors falling due within one year	8	74	-	-	74	-
Net current assets/(liabilities)		29,659	-	-	29,659	29,334
Total assets less current liabilities		29,659	-	-	29,659	29,334
Creditors: amounts falling due after one year		-	-	-	-	-
Total net assets or liabilities		29,659	-	-	29,659	29,334
Funds of the Charity:						
Endowment funds		-	-	-	-	-
Restricted income funds		-	-	-	-	-
Unrestricted income funds		29,659	-	-	29,659	29,334
Total charity funds		29,659	-	-	29,659	29,334

The financial statements were approved by the trustees on 27th April 2024 and signed on their behalf by:

Kumar Bishwakarma

Trustee/Chair

The notes at pages 11 to 15 form part of these financial statements.

Nepali Christian Churches UK (NCCUK)

Notes to the financial statements for the year ended 30 June 2023

1 Basis of preparation

(a) Basis of preparation

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Going Concern

The Trustees have considered the Charity's reserves and projected income and expenditure, and have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

(c) Funds structure

Where there is a legal restriction on the purpose to which a fund may be put, the fund is classified as:

- Restricted fund
- Endowment fund and
- Unrestricted fund

Restricted funds are donations where the donor has specified for the donation to be spent in furtherance of a specified charitable purpose.

Endowment funds arise when the donor has expressly provided that the gift is to be invested and only the income of the fund may be spent. These funds are sub analysed between those where the trustee has the discretion to spend the capital (expendable endowment) and those where there is no discretion to expend the capital (permanent endowment). The charity has only unrestricted fund but not the restricted and endowment fund.

Unrestricted income funds are those which are neither endowment nor restricted income funds. These funds are sub analyzed between designated funds where the trustees have set aside amounts to be used for specific purposes or which reflect the non-binding wishes of donors and unrestricted funds which are at the trustee's discretion, including the general fund which represents the charity's reserves.

Nepali Christian Churches UK (NCCUK)

Notes to the financial statements for the year ended 30 June 2023 (continued)

(d) Recognition of income

These are included in the Statement of Financial Activities (SoFA) when all incoming resources are recognised once the charity has entitlement to the resources, it is probable (more likely than not) that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

Where there are terms or conditions attached to incoming resources, then these terms or conditions must be met before the income is recognized as the entitlement condition will not be satisfied until that point. Where terms or conditions have not been met or uncertainty exists as to whether they can be met then the relevant income is not recognized in the year but deferred and shown on the balance sheet as deferred income.

(e) Income with related expenditure

Where income has related expenditure the income and related expenditure is reported gross in the Statement of Financial Activities.

Nepali Christian Churches UK (NCCUK)

Notes to the financial statements for the year ended 30 June 2023 (continued)

(f) Donations and legacies

Income from donations and gifts are included in Statement of Financial Activities when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

(g) Donated services and facilities

Donated services and facilities are recognised as income where the benefit to the Charity is reasonably quantifiable, measurable and material. In accordance with the Charities SORP (FRS 102), the the general volunteer time of the Pastors is not recognised and refer to the trustees' annual report for more information about their contribution.

(h) Volunter help

Like all charities, NCCUK benefits greatly from the involvement and enthusiastic support of its many volunteers for smooth running. In accordance with the SORP, due to the absence of any reliable measurement basis, the contribution of these volunteers is not recognised in the accounts.

(i) Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

(j) Recognition of expenditure

Expenditure is recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- The costs of generating funds are those costs attributable to attracting voluntary income for the charity.
- Expenditure on charitable activities includes the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including training and donations given to the public and members of the churches for earthquake, funeral, pastoral care, outreach and advancement of the Christian faith.
- Other expenditure represents those items not falling into the above categories.

(k) Cash at bank and in hand

Cash at bank and in hand is held to meet the day to day running costs of the charity as they fall due. Cash equivalents are short term commitments with temporarily idle cash and easily convertible into a known cash amount.

Nepali Christian Churches UK (NCCUK)

Notes to the financial statements for the year ended 30 June 2023 (continued)

(l) Analysis of creditors

Creditors are amounts owed by the Charity. They are measured at the amount that the charity expects to have to pay to settle the debt. There are no long term creditors for this year.

(m) Trustees remuneration, benefit and expenses

Trustees of NCCUK give their time freely and receive no remuneration, benefit and expenses for the work that they undertake in relation to the charity. The trustees did not have any expenses reimbursed during the year.

Nepali Christian Churches UK (NCCUK)

Notes to the financial statements for the year ended 30 June 2023 (continued)

2) Related party transactions

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind. There were no reported related party transactions during the year or previous years.

3) Income from donations and legacies

Descriptions	2023 £	2022 £
Donations and gifts	54,249	27,331
Donation received for Covid-19	-	14,478
Membership subscriptions	15,220	13,990
Total	69,469	55,799

Income from donation and legacies are the voluntary income received by a way of donations and gifts that are mainly received from members of the churches of United Kingdom. The Charity is grateful to the members of other churches who send us money on a regular basis.

4) Charitable activities

Descriptions	2023 £	2022 £
Charitable activities	6,855	4,185
Total	6,855	4,185

Income from charitable and trading activities includes income earned from fundraising events and trading activities to raise funds for the Charity. Income is received in exchange for supplying of goods and services in order to raise funds and is recognised when entitlement has occurred. The charity is thankful to all the volunteers for their valuable contribution to our ministry and for keeping the charity running smoothly.

All income are related to unrestricted funds in both 2023 and 2022.

Nepali Christian Churches UK (NCCUK)

Notes to the financial statements for the year ended 30 June 2023 (continued)

5) Expenditure on charitable activities

Descriptions	2023 £	2022 £
Donation paid	9,012	4,665
Donation paid for Covid-19		15,088
Charitable activities	41,422	15,390
Total	50,434	35,143

Our charity has continued to make a significant impact through direct donations aimed at supporting the most vulnerable in our community. Additionally, we have organized a variety of events spanning educational and evangelical themes, catering to all age groups and genders, furthering our charitable objectives. We remain hopeful that these efforts will bring about meaningful change, benefiting the individuals and communities we serve, both now and in the future.

6(i) Other expenditure

Descriptions	2023 £	2022 £
General administrative expenses	6,467	4,186
Subscription	1,038	1,022
Total	7,504	5,207

All expenditures related to unrestricted funds in both 2023 and 2022.

6(ii) Staff costs

Descriptions	2023 £	2022 £
Salaries and wages	17,716	16,487
Pension costs	344	308
Total	18,061	16,795

No employee received emoluments in excess of £60,000.

Nepali Christian Churches UK (NCCUK)

Notes to the financial statements for the year ended 30 June 2023 (continued)

7) Analysis of current assets

Descriptions	2023 £	2022 £
Cash at bank and on hand	29,733	29,334
Total	29,733	29,334

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity held for working capital.

8) Creditors and accruals

Descriptions	2023 £	2022 £
Creditors falling due within one year	74	-
Total	74	-

NEPALI CHRISTIAN CHURCHES UK (NCCUK)

England & Wales - Charity number 1179062

Accounts

Nepali Christian Churches UK (NCCUK)

Charity number: 1179062

Trustees' Annual Report and Unaudited Financial Statements

For the year ended 30 June 2022

Nepali Christian Churches UK (NCCUK)

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Nepali Christian Churches UK (NCCUK)

Report of the Trustees for the year ended 30 June 2022

The trustees present their annual report and financial statements of the Nepali Christian Churches UK (NCCUK) for the year ended 30th June 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's governing document, the Charities Act 2011 and 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 (FRS102) (effective 1 January 2019).

Objectives and activities for the public benefit

The Trustees confirm that the Charity Commission's general guidance on public benefit has been considered in relation to the objectives of the Charity.

The Object of the CIO is, for the public benefit, the advancement of the Christian faith in United Kingdom and the world as the Charity Trustees may from time to time decide. When planning our activities for the year, the Trustees have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

The Charity furthers its charitable purposes for the public benefit by providing religious education and training to those living in the United Kingdom and the world as well as supporting individuals and Christian charities in the UK and overseas. The Charity also provides religious activities for the benefit of the public by providing education, financial gifts to the people in need such as assisting funeral costs, advice, pastoral care, missionary and outreach work.

By raising new money and careful management of the existing funds, the charity provides a public benefit through donations to support people in need such as funeral and Covid-19 in furtherance of its charitable objectives. In the current year, the charity had donated around £20,000 to funeral and Covid-19 relief and recovery efforts around the world and further of around £15,000 on different aspects for the benefit of the public by providing training and developing their knowledge and trust in Jesus, learning about Gospel, worship and prayer, evangelical program via YouTube, Facebook and other social media, organising events for all age group as well as some special events for the youth and so on.

Achievements and Performance

Helping those in need is a demonstration of our faith. During the year the Charity received donation and gifts of around £42,000. It is good that these efforts on behalf of others can be combined with opportunities for public benefit and fellowship as charity was able to donate

around £20,000 for funeral and Covid-19 relief and recovery efforts around the world.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to those major risks. The trustees continue to monitor the effects of the Covid-19 restrictions on the charity and have adjusted their activities accordingly.

In addition, for the advancement of the Christian faith and to teach sound Biblical doctrine, the Charity organised regular online bible training sessions for the pastors and leaders of Nepali churches in the UK and around the world. The Charity was working in collaboration with other Nepali Christian Churches in UK and around the globe to provide financial and educational support to those in need. This enabled people from all around the world to participate in the session, built their knowledge and stay connected with the people around the world.

The charity's future plans are to continue with the teaching of the Gospel and reach out to the community and continue to strive to make the Christian faith and culture of the Nepalese people relevant to the life of every Nepalese.

We do this through a range of programme funded by our generous donors. We hope our charitable activities can help make a difference to the people and societies we serve, now and in the future.

Financial Review

The following figures are taken from full account approved on 25th April 2023, if more details are required please refer to the full accounts. This part of trustee's annual report comments on key features of those accounts. In this section we firstly explain how we raised money and how we spent it.

Money Received

The charity can only be able to provide public benefit for as long as we receive the money needed. Almost all of our income comes from the voluntary efforts and the membership fees from the members of the churches of the United Kingdom. Overall, we were able to receive around £60,000 on unrestricted fund during the year.

Money spent

Our largest area of spent was on charitable donations and charitable activities of around of £35,000 to support people in need such as funeral and Covid-19 as well as providing other services such providing training and developing their knowledge and trust in Jesus, learning about Gospel, worship and prayer, evangelical program via social media, organising event, advice,

pastoral care, outreach and advancement of the Christian faith in furtherance of its charitable objectives.

Nepal's recovery from the global pandemic caused by Covid-19 virus has been slow and it is now considered that they have been one of the worst hit nations in the South East Asia region, although accurate statistics are difficult to gain.

Subsistence farming remains at the heart of the country's economic mechanism while tourism, which provides the country's principal source of income, has been decimated and is only just starting to recover.

Trustees remain in close communication with the principal recipients of our funding and along with our regular commitments, the emergency fund set up during last year remains in place to be accessed by those in diminished circumstances caused by the pandemic.

Reserves policy

The trustees established a reserve policy as part of their plans to provide long term support for public benefit, to ensure the continuity in the event of large variation of income, spend in emergencies, pay for specific future projects and bridge cash flow problems. The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure.

The Trustees are confident that future income will enable the charity to meet its foreseeable needs based on planned activity.

Structure, governance and management

Nepali Christian Churches UK (NCCUK) is registered with the Charity Commission as Charitable Incorporated Organisation (CIO) with the registration number of 1179062. The Object of the CIO is, for the public benefit, the advancement of the Christian faith in United Kingdom and the world as the Charity Trustees may from time to time decide. The registered address of NCCUK is 869 Finchley Road, Golders Green, London, Greater London, England, NW11 8RR.

Recruitment and Appointment of Trustees

Trustee must be appointed by a resolution passed at a properly convened meeting of the Charity Trustees. In selecting individuals for appointment as Trustees, the existing Trustees must have regard to the skills, knowledge and experience needed for the effective administration of the Charitable Incorporated Organisation (CIO). All Trustees must subscribe and adhere to, in belief and lifestyle, the Statement of Faith. The Trustees will make available to each new Trustee on or before his or her appointment: a copy of this Constitution and any amendments made to it; and a copy of the CIO's latest Trustees' annual report and statement of accounts.

The trustee are responsible for making decisions on all matters of general concern and importance to the charity including deciding on how the funds are to be spent.

Reference and administrative information

Charity name Nepali Christian Churches UK (NCCUK)
Charity number 1179062
Principal address 869 Finchley Road, Golders Green, London, England, NW11 8RR

Trustees

The Trustees serving during the year and since the year-end are as follows:

Kumar Bishwakarma
Tanka Bahadur Rai
Dorjey Tamang
Deborah Angdembe
Tubendra Bahadur Limbu
John Sunuwar
Deb Prasad Gurung
James Lingden
Nirmal Kumar Limbu

Statement of trustees' responsibilities

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations. They are also responsible for safeguarding the assets of the Charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Approved by the trustees on 25th April 2023 and signed on their behalf by:

Kumar Bishwakarma

Trustee/Chair

Nepali Christian Churches UK (NCCUK)

Independent Examiner's Report

Independent Examiner's Report to the trustees of Nepali Christian Churches UK (NCCUK)

I report to the trustees on my examination of the accounts of Nepali Christian Churches UK (NCCUK) for the year ended 30 June 2022 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the trustees of the Charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act. 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.

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

- the accounting records were not kept in respect of the Charity as required by section 130 of the Charities Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements concerning the form and content of the 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.

Ismail Djelal
Accounting Technician
Association of Accounting Technicians

Nepali Christian Churches UK (NCCUK)
Statement of Financial Activities
for the year ending 30 June 2022

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total Funds 2022 £	Prior Year Funds 2021 £
Income from:						
Donations and legacies	3	55,799			55,799	46,743
Charitable activities	4	4,185			4,185	4,686
Other trading activities					-	-
Total income		59,984	-	-	59,984	51,429
Expenditure on:						
Charitable activities	5	35,143			35,143	29,268
Other	6	22,002			22,002	18,409
Total expenditure		57,145	-	-	57,145	47,677
Net income/(expenditure) before investment gains/(losses)		2,839	-	-	2,839	3,752
Net gains/(losses) on investments		-			-	-
Net income/(expenditure)		2,839	-	-	2,839	3,752
Transfers between funds						
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use						
Other gains/(losses)						
Net movement in funds		2,839	-	-	2,839	3,752
Reconciliation of funds:						
Total funds brought forward		26,495			26,495	22,743
Total funds carried forward		29,334	-	-	29,334	26,495

All income and expenditure in the current and comparative Statement of Financial Activities was unrestricted and derive from continuing activities.

The notes at pages 11 to 16 form part of these financial statements.

Nepali Christian Churches UK (NCCUK)
Balance Sheet as at 30 June 2022

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total Funds 2022 £	Prior Year Funds 2021 £
Current assets					
Cash at bank and in hand	7	29,334	-	-	29,334
Total current assets		29,334	-	-	29,334
Liabilities					
Creditors falling due within one year	8	-	-	-	421
Net current assets/(liabilities)		29,334	-	-	26,495
Total assets less current liabilities		29,334	-	-	26,495
Creditors: amounts falling due after one year		-	-	-	-
Total net assets or liabilities		29,334	-	-	26,495
Funds of the Charity:					
Endowment funds		-	-	-	-
Restricted income funds		-	-	-	-
Unrestricted income funds		29,334	-	-	26,495
Total charity funds		29,334	-	-	26,495

The financial statements were approved by the trustees on 25th April 2023 and signed on their behalf by:

Kumar Bishwakarma

Trustee/Chair

The notes at pages 11 to 16 form part of these financial statements.

Nepali Christian Churches UK (NCCUK)

Notes to the financial statements for the year ended 30 June 2022

1 Basis of preparation

(a) Basis of preparation

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic Ireland (FRS 102) and the Charities Act 2011.

The charity meets the definition of a public benefit entity under FRS 102.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

(b) Going Concern

The trustees have considered the consequences of COVID-19 and other events and conditions and have determined that they do not create a material uncertainty that casts significant doubt upon the Charity's ability to continue as a going concern. There are no material uncertainties affecting the current year's account. In the future years, the key risks to the NCCUK Charities are fall in income from donations but the trustees have arrangements in place to mitigate those risks.

(c) Funds structure

Where there is a legal restriction on the purpose to which a fund may be put, the fund is classified as:

- Restricted fund
- Endowment fund and
- Unrestricted fund

Restricted funds are donations where the donor has specified for the donation to be spent in furtherance of a specified charitable purpose.

Endowment funds arise when the donor has expressly provided that the gift is to be invested and only the income of the fund may be spent. These funds are sub analysed between those where the trustee has the discretion to spend the capital (expendable endowment) and those where there is no discretion to expend the capital (permanent endowment). The charity has only unrestricted fund but not the

restricted and endowment fund.

Unrestricted income funds are those which are neither endowment nor restricted income funds. These funds are sub analysed between designated funds where the trustees have set aside amounts to be used for specific purposes or which reflect the non-binding wishes of donors and unrestricted funds which are at the trustee's discretion, including the general fund which represents the charity's reserves.

(c) Recognition of income

These are included in the Statement of Financial Activities (SoFA) when all incoming resources are recognised once the charity has entitlement to the resources, it is probable (more likely than not) that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

Where there are terms or conditions attached to incoming resources, then these terms or conditions must be met before the income is recognized as the entitlement condition will not be satisfied until that point. Where terms or conditions have not been met or uncertainty exists as to whether they can be met then the relevant income is not recognized in the year but deferred and shown on the balance sheet as deferred income.

(d) Income with related expenditure

Where income has related expenditure the income and related expenditure is reported gross in the Statement of Financial Activities.

(e) Donations and legacies

Income from donations and gifts are included in Statement of Financial Activities when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

(f) Donated services and facilities

Donated services and facilities are recognised as income where the benefit to the Charity is reasonably quantifiable, measurable and material. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Pastors is not recognised and refer to the trustees' annual report for more information about their contribution.

(g) Volunteer help

Like all charities, NCCUK benefits greatly from the involvement and enthusiastic support of its many volunteers for smooth running. In accordance with the SORP, due to the absence of any reliable measurement basis, the contribution of these volunteers is not recognised in the accounts.

Nepali Christian Churches UK (NCCUK)

Notes to the financial statements for the year ended 30 June 2022 (continued)

(h) Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

(i) Recognition of expenditure

Expenditure is recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- The costs of generating funds are those costs attributable to attracting voluntary income for the charity.
- Expenditure on charitable activities includes the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including training and donations given to the public and members of the churches for Covid-19, funeral, pastoral care, outreach and advancement of the Christian faith.
- Other expenditure represents those items not falling into the above categories.

(j) Cash at bank and in hand

Cash at bank and in hand is held to meet the day to day running costs of the charity as they fall due. Cash equivalents are short term commitments with temporarily idle cash and easily convertible into a known cash amount.

(k) Analysis of creditors

Creditors are amounts owed by the Charity. They are measured at the amount that the charity expects to have to pay to settle the debt. There are no creditors for this year.

(l) Trustees remuneration, benefit and expenses

Trustees of NCCUK give their time freely and receive no remuneration, benefit and expenses for the work that they undertake in relation to the charity. The trustees did not have any expenses reimbursed during the year.

Nepali Christian Churches UK (NCCUK)

Notes to the financial statements for the year ended 30 June 2022 (continued)

2) Related party transactions

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind. There were no reported related party transactions during the year or previous year.

3) Income from donations and legacies

Descriptions	2022 £	2021 £
Donations and gifts	27,331	35,903
Donation received for Covid-19	14,478	
Membership subscriptions	13,990	10,840
Total	55,799	46,743

Income from donation and legacies are the voluntary income received by a way of donations and gifts that are mainly received from members of the churches of United Kingdom. The Charity is grateful to the members of other churches who send us money on a regular basis.

4) Charitable activities

Descriptions	2022 £	2021 £
Charitable activities	4,185	4,686
Total	4,185	4,686

Income from charitable and trading activities includes income earned from fundraising events and trading activities to raise funds for the Charity. Income is received in exchange for supplying of goods and services in order to raise funds and is recognised when entitlement has occurred. The charity is thankful to all the volunteers for their valuable contribution to our ministry and for keeping the charity running smoothly.

All income are related to unrestricted funds in both 2022 and 2021.

Nepali Christian Churches UK (NCCUK)

Notes to the financial statements for the year ended 30 June 2022 (continued)

5) Expenditure on charitable activities

Descriptions	2022 £	2021 £
Donation paid	4,665	4,807
Donation paid for Covid-19	15,088	4,194
Charitable activities	15,390	20,267
Total	35,143	29,268

The charity also undertakes its charitable activities through donations to support people in need such as funeral and Covid-19 in furtherance of its charitable objectives.

We hope this donation can help make a difference to the people and societies we serve, now and in the future.

6(i) Other expenditure

Descriptions	2022 £	2021 £
General administrative expenses	4,186	5,045
Subscription	1,022	1,088
Total	5,207	6,134

All expenditures related to unrestricted funds in both 2022 and 2021.

Nepali Christian Churches UK (NCCUK)

Notes to the financial statements for the year ended 30 June 2022 (continued)

6(ii) Staff costs

Descriptions	2022 £	2021 £
Salaries and wages	16,487	12,054
Pension costs	308	221
Total	16,795	12,275

No employee received emoluments in excess of £60,000.

7) Analysis of current assets

Descriptions	2022 £	2021 £
Cash at bank and on hand	29,334	26,916
Total	29,334	26,916

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity held for working capital.

8) Creditors and accruals

Descriptions	2022 £	2021 £
Creditors falling due within one year	-	421
Total	-	421

NEPALI CHRISTIAN CHURCHES UK (NCCUK)

England & Wales - Charity number 1179062

Accounts

Nepali Christian Churches UK (NCCUK)

Trustees' Annual Report and Financial Statements

for the year ended 30 June 2021

Charity number: 1179062

Nepali Christian Churches UK (NCCUK)

Report of the Trustees for the year ended 30 June 2021

The trustees are pleased to present their annual report and financial statements of the Charity for the year ended 30th June 2021. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the Charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the Charity's governing document, the Charities Act 2011 and 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 (FRS102) (effective 1 January 2015).

Objectives and activities for the public benefit

The Trustees confirm that the Charity Commission's general guidance on public benefit has been considered in relation to the objectives of the Charity.

The Object of the CIO is, for the public benefit, the advancement of the Christian faith in United Kingdom and the world as the Charity Trustees may from time to time decide.

When planning our activities for the year, the Trustees have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

The Charity furthers its charitable purposes for the public benefit by providing religious education and training to those living in the United Kingdom and the world as well as supporting individuals and Christian charities in the UK and overseas. The Charity also provides religious activities for the benefit of the public by providing education, financial gifts to the people in need such as assisting funeral costs, advice, pastoral care, missionary and outreach work.

By raising new money and careful management of the existing funds, the charity provides a public benefit through donations to support people in need such as funeral and Covid-19 in furtherance of its charitable objectives. In the current year, the charity had donated around £9,000 to funeral and Covid-19 relief and recovery efforts around the world and further of around £20,000 on different aspects for the benefit of the public by providing training and developing their knowledge and trust in Jesus, learning about Gospel, worship and prayer, evangelical program via television, organising online events and so on.

Achievements and Performance

Helping those in need is a demonstration of our faith. The charity was able to raise around £35,000 as a donation and gifts. It is good that these efforts on behalf of others can be combined with opportunities for public benefit and fellowship as charity was able to donate around £9,000 for funeral and Covid-19 relief and recovery efforts around the world during the year.

Because of the Covid-19 pandemic and lockdown, the Charity continued to meet online via Zoom which enabled people from all around the world to participate in the service together and worship God at the same time as well as help the people in need. This has helped people to feel connected in this unusual time and reduce the sense of isolation immensely.

In addition, for the advancement of the Christian faith and to teach sound Biblical doctrine, the Charity organised regular online bible training sessions for the pastors and leaders of Nepali churches in the UK and around the world. The Charity was working in collaboration with other Nepali Christian Churches in UK and around the globe to provide financial and educational support to those in need.

Nepali Christian Churches UK (NCCUK)

Report of the Trustees for the year ended 30 June 2021

We do this through a range of programme funded by our generous donors. We hope our charitable activities can help make a difference to the people and societies we serve, now and in the future.

Financial Review

The following figures are taken from full account approved on 25th April 2022, if more details are required please refer to the full accounts. This part of trustee's annual report comments on key features of those accounts. In this section we firstly explain how we raised money and how we spent it.

Money Received

The charity can only be able to provide public benefit for as long as we receive the money needed. Almost all of our income comes from the voluntary efforts and the membership fees from the members of the churches of the United Kingdom. Overall, we were able to receive around £51,000 on unrestricted fund during the year.

Money spent

Our largest area of spent was on charitable donations and charitable activities of around of £29,000 to support people in need such as funeral and Covid-19 as well as providing other services such providing training and developing their knowledge and trust in Jesus, learning about Gospel, worship and prayer, evangelical program via television, organising online event, advice, pastoral care, outreach and advancement of the Christian faith in furtherance of its charitable objectives.

Reserves policy

The trustees established a reserve policy as part of their plans to provide long term support for public benefit, to ensure the continuity in the event of large variation of income, spend in emergencies, pay for specific future projects and bridge cash flow problems. The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure. The reserves currently stand as unrestricted funds of of £26,495.

Structure, governance and management

Nepali Christian Churches UK (NCCUK) is registered with the Charity Commission as Charitable Incorporated Organisation (CIO) with the registration number of 1179062. The Object of the CIO is, for the public benefit, the advancement of the Christian faith in United Kingdom and the world as the Charity Trustees may from time to time decide. The registered address of NCCUK is 16 Mill Road, Abingdon, Oxfordshire, OX14 5NS.

Nepali Christian Churches UK (NCCUK)

Report of the Trustees for the year ended 30 June 2021

Trustee must be appointed by a resolution passed at a properly convened meeting of the Charity Trustees. In selecting individuals for appointment as Trustees, the existing Trustees must have regard to the skills, knowledge and experience needed for the effective administration of the Charitable Incorporated Organisation (CIO). All Trustees must subscribe and adhere to, in belief and lifestyle, the Statement of Faith. The Trustees will make available to each new Trustee on or before his or her appointment: a copy of this Constitution and any amendments made to it; and a copy of the CIO's latest Trustees' annual report and statement of accounts.

The trustee are responsible for making decisions on all matters of general concern and importance to the charity including deciding on how the funds are to be spent.

Reference and administrative information

Charity name	Nepali Christian Churches UK (NCCUK)
Charity number	1179062
Principal address	16 Mill Road, Abingdon, Oxfordshire OX14 5NS

Trustees

Lil Bahadur Gurung
Nirmal Kumar Limbu
Kumar Bishwakarma
Chandra Kumar Sunuwar
Dorjey Tamang
Surya Bahadur Rana
Tanka Bahadur Rai
Alina Rai
Deborah Angdembe

Nepali Christian Churches UK (NCCUK)
Statement of Financial Activities
for the year ending 30 June 2021

	Note	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Endowment Funds 2021 £	Total Funds 2021 £	Prior Year Funds 2020 £
Income from:						
Donations and legacies	3	46,743			46,743	68,742
Charitable activities	4	4,686			4,686	2,610
Other trading activities					-	13,079
Total income		51,429	-	-	51,429	84,431
Expenditure on:						
Raising funds		-			-	17,196
Charitable activities	5	29,268			29,268	46,254
Other	6	18,409			18,409	2,886
Total expenditure		47,677	-	-	47,677	66,336
Net income/(expenditure) before investment gains/(losses)		3,752	-	-	3,752	18,095
Net gains/(losses) on investments		-			-	-
Net income/(expenditure)		3,752	-	-	3,752	18,095
Transfers between funds						
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use						
Other gains/(losses)						
Net movement in funds		3,752	-	-	3,752	18,095
Reconciliation of funds:						
Total funds brought forward		22,743			22,743	4,648
Total funds carried forward		26,495	-	-	26,495	22,743

All income and expenditure in the current and comparative Statement of Financial Activities was unrestricted and derive from continuing activities.

The notes at pages 8 to 12 form part of these financial statements.

Nepali Christian Churches UK (NCCUK)
Balance Sheet as at 30 June 2021

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2021 £	Prior Year Funds 2020 £
Current assets						
Prepayment		-	-	-	-	120
Cash at bank and in hand	7	26,916	-	-	26,916	23,123
Total current assets		26,916	-	-	26,916	23,243
Liabilities						
Creditors falling due within one year	8	421	-	-	421	500
Net current assets/(liabilities)		26,495	-	-	26,495	22,743
Total assets less current liabilities		26,495	-	-	26,495	22,743
Creditors: amounts falling due after one year		-	-	-	-	-
Total net assets or liabilities		26,495	-	-	26,495	22,743
Funds of the Charity:						
Endowment funds		-	-	-	-	-
Restricted income funds		-	-	-	-	-
Unrestricted income funds		26,495	-	-	26,495	22,743
Total charity funds		26,495	-	-	26,495	22,743

The financial statements were approved by the trustees on 25th April 2022 and signed on their behalf by:

Kumar Bishwakarma

Contact Person & Trustee

The notes at pages 8 to 12 form part of these financial statements.

Nepali Christian Churches UK (NCCUK)

Notes to the financial statements for the year ended 30 June 2021

1 Basis of preparation

(a) Basis of preparation

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic Ireland (FRS 102) and the Charities Act 2011.

The charity meets the definition of a public benefit entity under FRS 102.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

(b) Going Concern

The trustees have considered the consequences of COVID-19 and other events and conditions and have determined that they do not create a material uncertainty that casts significant doubt upon the Charity's ability to continue as a going concern. There are no material uncertainties affecting the current year's account. In the future years, the key risks to the NCCUK Charities are fall in income from donations but the trustees have arrangements in place to mitigate those risks.

(c) Funds structure

Where there is a legal restriction on the purpose to which a fund may be put, the fund is classified as:

- Restricted fund
- Endowment fund and
- Unrestricted fund

Restricted funds are donations where the donor has specified for the donation to be spent in furtherance of a specified charitable purpose.

Endowment funds arise when the donor has expressly provided that the gift is to be invested and only the income of the fund may be spent. These funds are sub analysed between those where the trustee has the discretion to spend the capital (expendable endowment) and those where there is no discretion to expend the capital (permanent endowment). The charity has only unrestricted fund but not the restricted and endowment fund.

Unrestricted income funds are those which are neither endowment nor restricted income funds. These funds are sub analyzed between designated funds where the trustees have set aside amounts to be used for specific purposes or which reflect the non-binding wishes of donors and unrestricted funds which are at the trustee's discretion, including the general fund which represents the charity's reserves.

(c) Recognition of income

These are included in the Statement of Financial Activities (SoFA) when all incoming resources are recognised once the charity has entitlement to the resources, it is probable (more likely than not) that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

Where there are terms or conditions attached to incoming resources, then these terms or conditions must be met before the income is recognized as the entitlement condition will not be satisfied until that point. Where terms or conditions have not been met or uncertainty exists as to whether they can be met then the relevant income is not recognized in the year but deferred and shown on the balance sheet as deferred income.

(d) Income with related expenditure

Where income has related expenditure the income and related expenditure is reported gross in the Statement of Financial Activities.

Nepali Christian Churches UK (NCCUK)

Notes to the financial statements for the year ended 30 June 2021 (continued)

(e) Donations and legacies

Income from donations and gifts are included in Statement of Financial Activities when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

(f) Donated services and facilities

Donated services and facilities are recognised as income where the benefit to the Charity is reasonably quantifiable, measurable and material. In accordance with the Charities SORP (FRS 102), the the general volunteer time of the Pastors is not recognised and refer to the trustees' annual report for more information about their contribution.

(g) Volunter help

Like all charities, NCCUK benefits greatly from the involvement and enthusiastic support of its many volunteers for smooth running. In accordance with the SORP, due to the absence of any reliable measurement basis, the contribution of these volunteers is not recognised in the accounts.

(h) Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

(i) Recognition of expenditure

Expenditure is recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- The costs of generating funds are those costs attributable to attracting voluntary income for the charity.
- Expenditure on charitable activities includes the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including training and donations given to the public and members of the churches for Covid-19, funeral, pastoral care, outreach and advancement of the Christian faith.
- Other expenditure represents those items not falling into the above categories.

(j) Cash at bank and in hand

Cash at bank and in hand is held to meet the day to day running costs of the charity as they fall due. Cash equivalents are short term commitments with temporarily idle cash and easily convertible into a known cash amount.

(k) Analysis of creditors

Creditors are amounts owed by the Charity. They are measured at the amount that the charity expects to have to pay to settle the debt. There are no long term creditors for this year.

(l) Trustees remuneration, benefit and expenses

Trustees of NCCUK give their time freely and receive no remuneration, benefit and expenses for the work that they undertake in relation to the charity. The trustees did not have any expenses reimbursed during the year.

Nepali Christian Churches UK (NCCUK)

Notes to the financial statements for the year ended 30 June 2021 (continued)

2) Related party transactions

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind. There were no reported related party transactions during the year or previous year.

3) Income from donations and legacies

Descriptions	2021 £	2020 £
Donations and gifts	35,903	28,890
Donation received for Covid-19		25,947
Membership subscriptions	10,840	13,905
Total	46,743	68,742

Income from donation and legacies are the voluntary income received by a way of donations and gifts that are mainly received from members of the churches of United Kingdom. The Charity is grateful to the members of other churches who send us money on a regular basis. The COVID 19 pandemic and resulting lockdown has meant that the Charity has received reduced income in the form of donations and trading income compare to the prior year.

4) Charitable activities

Descriptions	2021 £	2020 £
Charitable activities	4,686	2,610
Total	4,686	2,610

Income from charitable and trading activities includes income earned from fundraising events and trading activities to raise funds for the Charity. Income is received in exchange for supplying of goods and services in order to raise funds and is recognised when entitlement has occurred. The charity is thankful to all the volunteers for their valuable contribution to our ministry and for keeping the charity running smoothly.

All income are related to unrestricted funds in both 2021 and 2020.

Nepali Christian Churches UK (NCCUK)

Notes to the financial statements for the year ended 30 June 2021 (continued)

5) Analysis of charitable activities

Descriptions	2021 £	2020 £
Donation paid	4,807	7,127
Donation paid for Covid-19	4,194	28,447
Charitable activities	20,267	10,680
Total	29,268	46,254

The charity also undertakes its charitable activities through donations to support people in need such as funeral and Covid-19 in furtherance of its charitable objectives.

We hope this donation can help make a difference to the people and societies we serve, now and in the future.

6(i) Other expenditure

Descriptions	2021 £	2020 £
General administrative expenses	4,545	2,059
Subscription	1,088	326
Legal and professional fees	500	500
Total	6,134	2,886

All expenditures related to unrestricted funds in both 2021 and 2020.

6(ii) Staff costs

Descriptions	2021 £	2020 £
Salaries and wages	12,054	-
Pension costs	221	-
Total	12,275	-

No employee received emoluments in excess of £60,000.

Nepali Christian Churches UK (NCCUK)

Notes to the financial statements for the year ended 30 June 2021 (continued)

7) Analysis of current assets

Descriptions	2021 £	2020 £
Prepayments and accrued income		120
Cash at bank and on hand	26,916	23,123
Total	26,916	23,243

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity held for working capital.

8) Creditors and accruals

Descriptions	2021 £	2020 £
Creditors falling due within one year	421	500
Total	421	500

All creditors in 2021 and 2020 relate to unrestricted funds.

Nepali Christian Churches UK (NCCUK)

Trustees' Annual Report and Financial Statements

for the year ended 30 June 2021

Charity number: 1179062

Nepali Christian Churches UK (NCCUK)

Report of the Trustees for the year ended 30 June 2021

The trustees are pleased to present their annual report and financial statements of the Charity for the year ended 30th June 2021. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the Charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the Charity's governing document, the Charities Act 2011 and 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 (FRS102) (effective 1 January 2015).

Objectives and activities for the public benefit

The Trustees confirm that the Charity Commission's general guidance on public benefit has been considered in relation to the objectives of the Charity.

The Object of the CIO is, for the public benefit, the advancement of the Christian faith in United Kingdom and the world as the Charity Trustees may from time to time decide.

When planning our activities for the year, the Trustees have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

The Charity furthers its charitable purposes for the public benefit by providing religious education and training to those living in the United Kingdom and the world as well as supporting individuals and Christian charities in the UK and overseas. The Charity also provides religious activities for the benefit of the public by providing education, financial gifts to the people in need such as assisting funeral costs, advice, pastoral care, missionary and outreach work.

By raising new money and careful management of the existing funds, the charity provides a public benefit through donations to support people in need such as funeral and Covid-19 in furtherance of its charitable objectives. In the current year, the charity had donated around £9,000 to funeral and Covid-19 relief and recovery efforts around the world and further of around £20,000 on different aspects for the benefit of the public by providing training and developing their knowledge and trust in Jesus, learning about Gospel, worship and prayer, evangelical program via television, organising online events and so on.

Achievements and Performance

Helping those in need is a demonstration of our faith. The charity was able to raise around £35,000 as a donation and gifts. It is good that these efforts on behalf of others can be combined with opportunities for public benefit and fellowship as charity was able to donate around £9,000 for funeral and Covid-19 relief and recovery efforts around the world during the year.

Because of the Covid-19 pandemic and lockdown, the Charity continued to meet online via Zoom which enabled people from all around the world to participate in the service together and worship God at the same time as well as help the people in need. This has helped people to feel connected in this unusual time and reduce the sense of isolation immensely.

In addition, for the advancement of the Christian faith and to teach sound Biblical doctrine, the Charity organised regular online bible training sessions for the pastors and leaders of Nepali churches in the UK and around the world. The Charity was working in collaboration with other Nepali Christian Churches in UK and around the globe to provide financial and educational support to those in need.

Nepali Christian Churches UK (NCCUK)

Report of the Trustees for the year ended 30 June 2021

We do this through a range of programme funded by our generous donors. We hope our charitable activities can help make a difference to the people and societies we serve, now and in the future.

Financial Review

The following figures are taken from full account approved on 25th April 2022, if more details are required please refer to the full accounts. This part of trustee's annual report comments on key features of those accounts. In this section we firstly explain how we raised money and how we spent it.

Money Received

The charity can only be able to provide public benefit for as long as we receive the money needed. Almost all of our income comes from the voluntary efforts and the membership fees from the members of the churches of the United Kingdom. Overall, we were able to receive around £51,000 on unrestricted fund during the year.

Money spent

Our largest area of spent was on charitable donations and charitable activities of around of £29,000 to support people in need such as funeral and Covid-19 as well as providing other services such providing training and developing their knowledge and trust in Jesus, learning about Gospel, worship and prayer, evangelical program via television, organising online event, advice, pastoral care, outreach and advancement of the Christian faith in furtherance of its charitable objectives.

Reserves policy

The trustees established a reserve policy as part of their plans to provide long term support for public benefit, to ensure the continuity in the event of large variation of income, spend in emergencies, pay for specific future projects and bridge cash flow problems. The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure. The reserves currently stand as unrestricted funds of of £26,495.

Structure, governance and management

Nepali Christian Churches UK (NCCUK) is registered with the Charity Commission as Charitable Incorporated Organisation (CIO) with the registration number of 1179062. The Object of the CIO is, for the public benefit, the advancement of the Christian faith in United Kingdom and the world as the Charity Trustees may from time to time decide. The registered address of NCCUK is 16 Mill Road, Abingdon, Oxfordshire, OX14 5NS.

Nepali Christian Churches UK (NCCUK)

Report of the Trustees for the year ended 30 June 2021

Trustee must be appointed by a resolution passed at a properly convened meeting of the Charity Trustees. In selecting individuals for appointment as Trustees, the existing Trustees must have regard to the skills, knowledge and experience needed for the effective administration of the Charitable Incorporated Organisation (CIO). All Trustees must subscribe and adhere to, in belief and lifestyle, the Statement of Faith. The Trustees will make available to each new Trustee on or before his or her appointment: a copy of this Constitution and any amendments made to it; and a copy of the CIO's latest Trustees' annual report and statement of accounts.

The trustee are responsible for making decisions on all matters of general concern and importance to the charity including deciding on how the funds are to be spent.

Reference and administrative information

Charity name	Nepali Christian Churches UK (NCCUK)
Charity number	1179062
Principal address	16 Mill Road, Abingdon, Oxfordshire OX14 5NS

Trustees

Lil Bahadur Gurung
Nirmal Kumar Limbu
Kumar Bishwakarma
Chandra Kumar Sunuwar
Dorjey Tamang
Surya Bahadur Rana
Tanka Bahadur Rai
Alina Rai
Deborah Angdembe

Nepali Christian Churches UK (NCCUK)
Statement of Financial Activities
for the year ending 30 June 2021

	Note	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Endowment Funds 2021 £	Total Funds 2021 £	Prior Year Funds 2020 £
Income from:						
Donations and legacies	3	46,743			46,743	68,742
Charitable activities	4	4,686			4,686	2,610
Other trading activities					-	13,079
Total income		51,429	-	-	51,429	84,431
Expenditure on:						
Raising funds		-			-	17,196
Charitable activities	5	29,268			29,268	46,254
Other	6	18,409			18,409	2,886
Total expenditure		47,677	-	-	47,677	66,336
Net income/(expenditure) before investment gains/(losses)		3,752	-	-	3,752	18,095
Net gains/(losses) on investments		-			-	-
Net income/(expenditure)		3,752	-	-	3,752	18,095
Transfers between funds						
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use						
Other gains/(losses)						
Net movement in funds		3,752	-	-	3,752	18,095
Reconciliation of funds:						
Total funds brought forward		22,743			22,743	4,648
Total funds carried forward		26,495	-	-	26,495	22,743

All income and expenditure in the current and comparative Statement of Financial Activities was unrestricted and derive from continuing activities.

The notes at pages 8 to 12 form part of these financial statements.

Nepali Christian Churches UK (NCCUK)
Balance Sheet as at 30 June 2021

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2021 £	Prior Year Funds 2020 £
Current assets						
Prepayment		-	-	-	-	120
Cash at bank and in hand	7	26,916	-	-	26,916	23,123
Total current assets		26,916	-	-	26,916	23,243
Liabilities						
Creditors falling due within one year	8	421	-	-	421	500
Net current assets/(liabilities)		26,495	-	-	26,495	22,743
Total assets less current liabilities		26,495	-	-	26,495	22,743
Creditors: amounts falling due after one year		-	-	-	-	-
Total net assets or liabilities		26,495	-	-	26,495	22,743
Funds of the Charity:						
Endowment funds		-	-	-	-	-
Restricted income funds		-	-	-	-	-
Unrestricted income funds		26,495	-	-	26,495	22,743
Total charity funds		26,495	-	-	26,495	22,743

The financial statements were approved by the trustees on 25th April 2022 and signed on their behalf by:

Kumar Bishwakarma

Contact Person & Trustee

The notes at pages 8 to 12 form part of these financial statements.

Nepali Christian Churches UK (NCCUK)

Notes to the financial statements for the year ended 30 June 2021

1 Basis of preparation

(a) Basis of preparation

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic Ireland (FRS 102) and the Charities Act 2011.

The charity meets the definition of a public benefit entity under FRS 102.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

(b) Going Concern

The trustees have considered the consequences of COVID-19 and other events and conditions and have determined that they do not create a material uncertainty that casts significant doubt upon the Charity's ability to continue as a going concern. There are no material uncertainties affecting the current year's account. In the future years, the key risks to the NCCUK Charities are fall in income from donations but the trustees have arrangements in place to mitigate those risks.

(c) Funds structure

Where there is a legal restriction on the purpose to which a fund may be put, the fund is classified as:

- Restricted fund
- Endowment fund and
- Unrestricted fund

Restricted funds are donations where the donor has specified for the donation to be spent in furtherance of a specified charitable purpose.

Endowment funds arise when the donor has expressly provided that the gift is to be invested and only the income of the fund may be spent. These funds are sub analysed between those where the trustee has the discretion to spend the capital (expendable endowment) and those where there is no discretion to expend the capital (permanent endowment). The charity has only unrestricted fund but not the restricted and endowment fund.

Unrestricted income funds are those which are neither endowment nor restricted income funds. These funds are sub analyzed between designated funds where the trustees have set aside amounts to be used for specific purposes or which reflect the non-binding wishes of donors and unrestricted funds which are at the trustee's discretion, including the general fund which represents the charity's reserves.

(c) Recognition of income

These are included in the Statement of Financial Activities (SoFA) when all incoming resources are recognised once the charity has entitlement to the resources, it is probable (more likely than not) that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

Where there are terms or conditions attached to incoming resources, then these terms or conditions must be met before the income is recognized as the entitlement condition will not be satisfied until that point. Where terms or conditions have not been met or uncertainty exists as to whether they can be met then the relevant income is not recognized in the year but deferred and shown on the balance sheet as deferred income.

(d) Income with related expenditure

Where income has related expenditure the income and related expenditure is reported gross in the Statement of Financial Activities.

Nepali Christian Churches UK (NCCUK)

Notes to the financial statements for the year ended 30 June 2021 (continued)

(e) Donations and legacies

Income from donations and gifts are included in Statement of Financial Activities when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

(f) Donated services and facilities

Donated services and facilities are recognised as income where the benefit to the Charity is reasonably quantifiable, measurable and material. In accordance with the Charities SORP (FRS 102), the the general volunteer time of the Pastors is not recognised and refer to the trustees' annual report for more information about their contribution.

(g) Volunter help

Like all charities, NCCUK benefits greatly from the involvement and enthusiastic support of its many volunteers for smooth running. In accordance with the SORP, due to the absence of any reliable measurement basis, the contribution of these volunteers is not recognised in the accounts.

(h) Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

(i) Recognition of expenditure

Expenditure is recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- The costs of generating funds are those costs attributable to attracting voluntary income for the charity.
- Expenditure on charitable activities includes the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including training and donations given to the public and members of the churches for Covid-19, funeral, pastoral care, outreach and advancement of the Christian faith.
- Other expenditure represents those items not falling into the above categories.

(j) Cash at bank and in hand

Cash at bank and in hand is held to meet the day to day running costs of the charity as they fall due. Cash equivalents are short term commitments with temporarily idle cash and easily convertible into a known cash amount.

(k) Analysis of creditors

Creditors are amounts owed by the Charity. They are measured at the amount that the charity expects to have to pay to settle the debt. There are no long term creditors for this year.

(l) Trustees remuneration, benefit and expenses

Trustees of NCCUK give their time freely and receive no remuneration, benefit and expenses for the work that they undertake in relation to the charity. The trustees did not have any expenses reimbursed during the year.

Nepali Christian Churches UK (NCCUK)

Notes to the financial statements for the year ended 30 June 2021 (continued)

2) Related party transactions

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind. There were no reported related party transactions during the year or previous year.

3) Income from donations and legacies

Descriptions	2021 £	2020 £
Donations and gifts	35,903	28,890
Donation received for Covid-19		25,947
Membership subscriptions	10,840	13,905
Total	46,743	68,742

Income from donation and legacies are the voluntary income received by a way of donations and gifts that are mainly received from members of the churches of United Kingdom. The Charity is grateful to the members of other churches who send us money on a regular basis. The COVID 19 pandemic and resulting lockdown has meant that the Charity has received reduced income in the form of donations and trading income compare to the prior year.

4) Charitable activities

Descriptions	2021 £	2020 £
Charitable activities	4,686	2,610
Total	4,686	2,610

Income from charitable and trading activities includes income earned from fundraising events and trading activities to raise funds for the Charity. Income is received in exchange for supplying of goods and services in order to raise funds and is recognised when entitlement has occurred. The charity is thankful to all the volunteers for their valuable contribution to our ministry and for keeping the charity running smoothly.

All income are related to unrestricted funds in both 2021 and 2020.

Nepali Christian Churches UK (NCCUK)

Notes to the financial statements for the year ended 30 June 2021 (continued)

5) Analysis of charitable activities

Descriptions	2021 £	2020 £
Donation paid	4,807	7,127
Donation paid for Covid-19	4,194	28,447
Charitable activities	20,267	10,680
Total	29,268	46,254

The charity also undertakes its charitable activities through donations to support people in need such as funeral and Covid-19 in furtherance of its charitable objectives.

We hope this donation can help make a difference to the people and societies we serve, now and in the future.

6(i) Other expenditure

Descriptions	2021 £	2020 £
General administrative expenses	4,545	2,059
Subscription	1,088	326
Legal and professional fees	500	500
Total	6,134	2,886

All expenditures related to unrestricted funds in both 2021 and 2020.

6(ii) Staff costs

Descriptions	2021 £	2020 £
Salaries and wages	12,054	-
Pension costs	221	-
Total	12,275	-

No employee received emoluments in excess of £60,000.

Nepali Christian Churches UK (NCCUK)

Notes to the financial statements for the year ended 30 June 2021 (continued)

7) Analysis of current assets

Descriptions	2021 £	2020 £
Prepayments and accrued income		120
Cash at bank and on hand	26,916	23,123
Total	26,916	23,243

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity held for working capital.

8) Creditors and accruals

Descriptions	2021 £	2020 £
Creditors falling due within one year	421	500
Total	421	500

All creditors in 2021 and 2020 relate to unrestricted funds.



Report to the trustees

Nepali Christian Churches UK (NCCUK)

On accounts for the year
ended

30 June 2021

Charity
no.

1179062

I report to the trustees on my examination of the accounts of the Charity for the year ended 30 June 2021.

Responsibilities and
basis of report

As the trustees of the Charity, 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 2011 Act. 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 giving me cause to believe that in any material respect:

- the accounting records were not kept in respect of the Charity as required by section 130 of the Charities Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Ismail

Date:

26/04/2022

Name:

Ismail Djelal

Relevant professional
qualification(s) or body
(if any):

Accounting Technician

Association of Accounting Technicians

Address:

177 Lea Bridge Road, Walthamstow

London, E10 7PN