

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 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.

(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.

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Achievements and Performance

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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.

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Reserves policy

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Structure, governance and management

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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

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Raising funds		-			-	17,196
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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

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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

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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.

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(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 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.

(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.



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

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