

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

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

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total Funds 2022 £	Prior Year Funds 2021 £
<b>Current assets</b>						
Cash at bank and in hand	7	29,334	-	-	29,334	26,916
<b>Total current assets</b>		<b>29,334</b>	<b>-</b>	<b>-</b>	<b>29,334</b>	<b>26,916</b>
<b>Liabilities</b>						
Creditors falling due within one year	8	-	-	-	-	421
<b>Net current assets/(liabilities)</b>		<b>29,334</b>	<b>-</b>	<b>-</b>	<b>29,334</b>	<b>26,495</b>
<b>Total assets less current liabilities</b>		<b>29,334</b>	<b>-</b>	<b>-</b>	<b>29,334</b>	<b>26,495</b>
Creditors: amounts falling due after one year		-	-	-	-	-
<b>Total net assets or liabilities</b>		<b>29,334</b>	<b>-</b>	<b>-</b>	<b>29,334</b>	<b>26,495</b>
<b>Funds of the Charity:</b>						
Endowment funds		-	-	-	-	-
Restricted income funds		-	-	-	-	-
Unrestricted income funds		29,334	-	-	29,334	26,495
<b>Total charity funds</b>		<b>29,334</b>	<b>-</b>	<b>-</b>	<b>29,334</b>	<b>26,495</b>

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
<b>Total</b>	<b>55,799</b>	<b>46,743</b>

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
<b>Total</b>	<b>4,185</b>	<b>4,686</b>

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
<b>Total</b>	<b>35,143</b>	<b>29,268</b>

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
<b>Total</b>	<b>5,207</b>	<b>6,134</b>

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
<b>Total</b>	<b>16,795</b>	<b>12,275</b>

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
<b>Total</b>	<b>29,334</b>	<b>26,916</b>

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
<b>Total</b>	<b>-</b>	<b>421</b>