

**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**

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 2024**

#### **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  
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**

|   |      | Unrestricted  | Restricted | Endowment | Total         | Prior Year    |
|---|------|---------------|------------|-----------|---------------|---------------|
|   | Note | Funds         | Funds      | Funds     | Funds         | Funds         |
|   |      | 2024          | 2024       | 2024      | 2024          | 2023          |
|   |      | £             | £          | £         | £             | £             |
| <b>Income from:</b>   |      |               |            |           |               |               |
| Donations and legacies  | 3    | 58,790        |            |           | 58,790        | 69,469        |
| Charitable activities   | 4    | 6,230         |            |           | 6,230         | 6,855         |
| Other trading activities  |      |               |            |           | -             | -             |
| <b>Total income</b>   |      | <b>65,020</b> | <b>-</b>   | <b>-</b>  | <b>65,020</b> | <b>76,324</b> |
| <b>Expenditure on:</b>  |      |               |            |           |               |               |
| Charitable activities   | 5    | 36,472        |            |           | 36,472        | 50,434        |
| Other   | 6    | 27,142        |            |           | 27,142        | 25,565        |
| <b>Total expenditure</b>  |      | <b>63,614</b> | <b>-</b>   | <b>-</b>  | <b>63,614</b> | <b>75,999</b> |
| <b>Net income/(expenditure) before investment gains/(losses)</b>          |      | <b>1,406</b>  | <b>-</b>   | <b>-</b>  | <b>1,406</b>  | <b>325</b>    |
| Net gains/(losses) on investments   |      | -             |            |           | -             | -             |
| <b>Net income/(expenditure)</b>   |      | <b>1,406</b>  | <b>-</b>   | <b>-</b>  | <b>1,406</b>  | <b>325</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>1,406</b>  | <b>-</b>   | <b>-</b>  | <b>1,406</b>  | <b>325</b>    |
| <b>Reconciliation of funds:</b>   |      |               |            |           |               |               |
| Total funds brought forward   |      | 29,659        |            |           | 29,659        | 29,659        |
| <b>Total funds carried forward</b>  |      | <b>31,065</b> | <b>-</b>   | <b>-</b>  | <b>31,065</b> | <b>29,659</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 15 form part of these financial statements.

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

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

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 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 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<br>£     | 2023<br>£     |
|--------------------------|---------------|---------------|
| Donations and gifts      | 44,166        | 54,249        |
| Membership subscriptions | 14,624        | 15,220        |
| <b>Total</b>             | <b>58,790</b> | <b>69,469</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          | 2024<br>£    | 2023<br>£    |
|-----------------------|--------------|--------------|
| Charitable activities | 6,230        | 6,855        |
| <b>Total</b>          | <b>6,230</b> | <b>6,855</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 2024 and 2023.

**5) Expenditure on charitable activities**

| <b>Descriptions</b>   | <b>2024<br/>£</b> | <b>2023<br/>£</b> |
|-----------------------|-------------------|-------------------|
| Donation paid         | 6,983             | 9,012             |
| Charitable activities | 29,489            | 41,422            |
| <b>Total</b>          | <b>36,472</b>     | <b>50,434</b>     |

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**

| <b>Descriptions</b>             | <b>2024<br/>£</b> | <b>2023<br/>£</b> |
|---------------------------------|-------------------|-------------------|
| General administrative expenses | 6,327             | 6,467             |
| Subscription                    | 991               | 1,038             |
| <b>Total</b>                    | <b>7,317</b>      | <b>7,504</b>      |

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

**6(ii) Staff costs**

| <b>Descriptions</b> | <b>2024<br/>£</b> | <b>2023<br/>£</b> |
|---------------------|-------------------|-------------------|
| Salaries and wages  | 19,429            | 17,716            |
| Pension costs       | 396               | 344               |
| <b>Total</b>        | <b>19,824</b>     | <b>18,061</b>     |

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**

| <b>Descriptions</b>      | <b>2024<br/>£</b> | <b>2023<br/>£</b> |
|--------------------------|-------------------|-------------------|
| Cash at bank and on hand | 31,065            | 29,733            |
| <b>Total</b>             | <b>31,065</b>     | <b>29,733</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**

| <b>Descriptions</b>                   | <b>2024<br/>£</b> | <b>2023<br/>£</b> |
|---------------------------------------|-------------------|-------------------|
| Creditors falling due within one year | -                 | 74                |
| <b>Total</b>                          | <b>-</b>          | <b>74</b>         |