

NEPALI CHRISTIAN CHURCH ALDERSHOT

England & Wales · Charity number 1182148

Details

Other names	NCCA
Status	Registered
Legal form	CIO
Registered	2019-02-20
Register	View on the Charity Commission register

Contact

Address	Nepali Christian Church Ash Vale GU12 5PA
Phone	07859878487
Email	sec@nepalichristianchurch.co.uk
Website	https://nepalichristianchurch.co.uk/

Activities

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

Activities: The charity aims for religious teaching. They work amongst the settled Nepali communities in and around UK, and through their work have identified the need to provide Christian fellowship in their mother tongue. Hence through the Stewardship charity, they provide support for a Nepali evangelist pastor in Sheffield.

Classification

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

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£297,464	£175,965	-	-
2024-04-30	£266,897	£199,775	-	-
2023-03-31	£231,798	£152,254	-	-
2022-03-31	£169,062	£103,421	-	-
2021-03-31	£121,817	£99,214	-	-

Trustees

Name	Role	Appointed
Mekh bahadur Thapa	Chair	2019-02-20
Devchandra Pun		2019-02-20
Furba buddhi Tamang		2019-02-20
Manjukumar Sunuwar		2019-02-20
Pradip Limbu		2022-09-12
Santosh Rai		2022-12-19
Sudarsan Ratna		2019-02-20
Yubraj Angbuhang		2019-02-20
pastor LIL GURUNG		2019-02-20

NEPALI CHRISTIAN CHURCH ALDERSHOT

England & Wales - Charity number 1182148

Accounts

Nepali Christian Church Aldershot

Charity number: 1182148

Trustees' Annual Report and Unaudited Financial Statements

For the year ended 31 May 2025

Nepali Christian Church Aldershot

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Nepali Christian Church Aldershot

Report of the Trustees for the year ended 31 May 2025

The trustees present their annual report and financial statements of the Nepali Christian Church Aldershot for the year ended 31 May 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Objectives and activities for the public benefit

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

The charity's primary aim is to advance the Christian faith through religious teaching and community support, specifically among the settled Nepali communities in and around the UK. Recognizing the importance of providing Christian fellowship in the Nepali language, the charity supports a Nepali evangelist pastor based in Sheffield through the Stewardship charity who travels to engage with the Nepali diaspora, promoting the Christian faith and offering spiritual guidance.

To further the advancement of the Christian faith and to teach sound Biblical doctrine, the charity organizes regular training sessions for local pastors and leaders of various Nepali church groups across the UK. These sessions are conducted in collaboration with Nepali Christian Churches UK, ensuring a unified approach to spiritual education and leadership development.

The charity is also committed to serving the public by offering educational and financial support to those in need. This includes providing financial assistance for essential expenses, such as funeral costs, as well as offering pastoral care, advice, and support for missionary and outreach work.

In addition, the charity actively engages with youth through special events, including the Youth Camp and participation in the Charity Cup and other youth-focused activities organized by various churches in the UK. These initiatives aim to foster community and discipleship among young adults while promoting personal growth and social interaction. Through these efforts, the charity continues to strengthen the foundations of authentic friendship, discipleship, and fellowship within the community, emphasizing the vital role these ministries play in church life.

Nepali Christian Church Aldershot

Report of the Trustees for the year ended 31 May 2025

Achievements and Performance

We have consistently held weekly Sunday services that encompass worship, preaching, teaching, prayer, and fellowship. Attendance and participation in these services have steadily increased, with members of the congregation actively serving in various roles, including welcoming guests, providing hospitality, supporting music and media production, and leading age-specific children's sessions.

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.

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

Nepali Christian Church Aldershot

Report of the Trustees for the year ended 31 May 2025

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

Financial Review

The charity generated a total income of £297,464 during the year, while total expenditure amounted to £175,965. This resulted in a net surplus of £121,498 for the year. Further details of the charity's financial performance can be found in the Statement of Financial Activities on page 9.

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 Church Aldershot is registered with the Charity Commission as Charitable Incorporated Organisation (CIO) with the registration number of 1182148.

The charity aims for religious teaching. They work amongst the settled Nepali communities in and around UK and through their work have identified the need to provide Christian fellowship in their mother tongue. Hence through the Stewardship charity, they provide support for a Nepali evangelist pastor in Sheffield.

The registered address of Nepali Christian Church Aldershot is Ash Vale, GU12 5PA

Nepali Christian Church Aldershot

Report of the Trustees for the year ended 31 May 2025

Recruitment and Appointment of Trustees

Trustees are appointed through a resolution passed at a properly convened meeting of the Charity Trustees. When selecting new Trustees, the existing Trustees consider the skills, knowledge, and experience required for the effective administration of the Charitable Incorporated Organisation (CIO). All Trustees are expected to align with and uphold the Statement of Faith in both belief and lifestyle. Before appointment, each new Trustee is provided with a copy of the CIO's Constitution, including any amendments, as well as the latest Trustees' annual report and statement of accounts.

The Trustees are responsible for making decisions on all matters of general importance to the charity, including the allocation of funds. To support new Trustees in their role, the charity provides an induction pack and mentoring from existing Trustees. Additionally, new Trustees are encouraged to with current Board members during their initial months to develop a comprehensive and impartial understanding of the charity.

Reference and administrative information

Charity name	Nepali Christian Church Aldershot
Charity number	1182148
Principal address	Nepali Christian Church, Ash Vale, GU12 5PA

Trustees

Mekh Bahadur Thapa
Lil Bahadur Gurung
Santosh Rai
Pradip Limbu
Furba buddhi Tamang
Sudarsan Ratna
Devchandra Pun
Yubraj Angbuhang
Manjukumar Sunuwar

Nepali Christian Church Aldershot

Report of the Trustees for the year ended 31 May 2025

Trustees' responsibilities in relation to the financial statements

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

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

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

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

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

Approved by the trustees on 30th March 2026 and signed on their behalf by:

Mekh Bahadur Thapa

Trustee/Chair

Nepali Christian Church Aldershot

Independent Examiners Report

Independent Examiner's Report to the trustees of Nepali Christian Church Aldershot

I report to the trustees on my examination of the accounts of Nepali Christian Church Aldershot for the year ended 31 May 2025 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Responsibilities and basis of report

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

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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

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

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

Sarita

Chartered Certified Accountant

Smarter Accounting and Tax Solutions Ltd

Nepali Christian Church Aldershot
Statement of Financial Activities
For the year ended 31 May 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total Funds 2025 £	Prior Year Funds 2024 £
Income from:						
Donations and legacies	3	297,464			297,464	266,897
Charitable activities		-			-	
Other trading activities					-	-
Total income		297,464	-	-	297,464	266,897
Expenditure on:						
Charitable activities	4	112,965			112,965	120,685
Other	5	63,000			63,000	79,090
Total expenditure		175,965	-	-	175,965	199,775
Net income/(expenditure) before investment gains/(losses)		121,498	-	-	121,498	67,122
Net gains/(losses) on investments		-			-	-
Net income/(expenditure)		121,498	-	-	121,498	67,122
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		121,498	-	-	121,498	67,122
Reconciliation of funds:						
Total funds brought forward		811,001			811,001	743,879
Total funds carried forward		932,500	-	-	932,500	811,001

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 Church Aldershot
Balance Sheet as at 31 May 2025

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds	Prior Year Funds
Note	2025 £	2025 £	2025 £	2025 £	2024 £
Assets					
Fixed Assets	547,326	-	-	547,326	571,190
Cash at bank and in hand	386,381	-	-	386,381	262,084
Total assets	933,706	-	-	933,706	833,274
Liabilities					
Creditors falling due within one year	1,207	-	-	1,207	22,273
Net current assets/(liabilities)	932,500	-	-	932,500	811,001
Total assets less current liabilities	932,500	-	-	932,500	811,001
Creditors: amounts falling due after one year	-	-	-	-	-
Total net assets or liabilities	932,500	-	-	932,500	811,001
Funds of the Charity:					
Endowment funds	-	-	-	-	-
Restricted income funds	-	-	-	-	-
Unrestricted income funds	932,500	-	-	932,500	811,001
Total charity funds	932,500	-	-	932,500	811,001

The financial statements were approved by the trustees on 30th March 2026 and signed on their behalf by:

Mekh Bahadur Thapa

Trustee/Chair

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

Nepali Christian Church Aldershot

Notes to the financial statements for the year ended 31 May 2025

1 Basis of preparation

(a) Basis of preparation

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

Change in basis of accounting or to previous accounts

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

(b) Going Concern

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

(c) Funds structure

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

- Restricted fund
- Endowment fund and
- Unrestricted fund

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

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

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

Nepali Christian Church Aldershot

Notes to the financial statements for the year ended 31 May 2025 (continued)

(d) Recognition of income

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

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

(e) Income with related expenditure

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

Nepali Christian Church Aldershot

Notes to the financial statements for the year ended 31 May 2025 (continued)

(f) Donations and legacies

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

(g) Donated services and facilities

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

(h) Volunter help

Like all charities, Nepali Christian Church Aldershot 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 donations

Donations from the members of the church 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 donatons given to the public and members of the churches for healthcare, 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 Church Aldershot

Notes to the financial statements for the year ended 31 May 2025 (continued)

(l) Analysis of creditors

Creditors are amounts owed by the Charity. They are measured at the amount that the charity expects to have to pay to settle the debt.

(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 Church Aldershot

Notes to the financial statements for the year ended 31 May 2025 (continued)

2) Related party transactions

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

3) Income from donations and legacies

Descriptions	2025 £	2024 £
Donations and gifts	297,464	266,897
Total	297,464	266,897

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 church of United Kingdom. The Charity is grateful to the members of church who send us money on a regular basis.

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

Nepali Christian Church Aldershot

Notes to the financial statements for the year ended 31 May 2025 (continued)

4) Expenditure on charitable activities

Descriptions	2025 £	2024 £
Donation paid	21,367	28,894
Charitable activities	91,598	91,790
Total	112,965	120,685

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

6(i) Other expenditure

Descriptions	2025 £	2024 £
General administrative expenses	24,013	43,222
Subscription	282	669
Total	24,295	43,890

All expenditures related to unrestricted funds in both 2025 and 2024.

6(ii) Staff costs

Descriptions	2025 £	2024 £
Salaries and wages	38,705	35,200
Total	38,705	35,200

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

Nepali Christian Church Aldershot

Notes to the financial statements for the year ended 31 May 2025 (continued)

7) Analysis of assets

Descriptions	2025	2024
	£	£
Fixed assets	547,326	571,190
Cash at bank and on hand	386,381	262,084
Total	933,706	833,274

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

8) Creditors and accruals

Descriptions	2025	2024
	£	£
Creditors falling due within one year	1,207	22,273
Total	1,207	22,273

NEPALI CHRISTIAN CHURCH ALDERSHOT

England & Wales - Charity number 1182148

Accounts

Nepali Christian Church Aldershot

Charity number: 1182148

Trustees' Annual Report and Unaudited Financial Statements

For the year ended 30 April 2024

Nepali Christian Church Aldershot

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Nepali Christian Church Aldershot

Report of the Trustees for the year ended 30 April 2024

The trustees present their annual report and financial statements of the Nepali Christian Church Aldershot for the year ended 30th April 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).

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Nepali Christian Church Aldershot

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Nepali Christian Church Aldershot

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Financial Review

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Nepali Christian Church Aldershot

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Charity number	1182148
Principal address	Nepali Christian Church, Ash Vale, GU12 5PA

Trustees

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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 26th February 2025 and signed on their behalf by:

Mekh Bahadur Thapa

Trustee/Chair

Nepali Christian Church Aldershot

Independent Examiners Report

Independent Examiner's Report to the trustees of Nepali Christian Church Aldershot

I report to the trustees on my examination of the accounts of Nepali Christian Church Aldershot for the year ended 30 April 2024 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Responsibilities and basis of report

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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:

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- 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 Church Aldershot
Statement of Financial Activities
For the year ended 30 April 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total Funds 2024 £	Prior Year Funds 2023 £
Income from:						
Donations and legacies	3	266,897			266,897	231,798
Charitable activities		-			-	
Other trading activities					-	-
Total income		266,897	-	-	266,897	231,798
Expenditure on:						
Charitable activities	4	120,685			120,685	90,963
Other	5	79,090			79,090	61,291
Total expenditure		199,775	-	-	199,775	152,254
Net income/(expenditure) before investment gains/(losses)		67,122	-	-	67,122	79,544
Net gains/(losses) on investments		-			-	-
Net income/(expenditure)		67,122	-	-	67,122	79,544
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		67,122	-	-	67,122	79,544
Reconciliation of funds:						
Total funds brought forward		743,879			743,879	664,335
Total funds carried forward		811,001	-	-	811,001	743,879

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 Church Aldershot
Balance Sheet as at 30 April 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total Funds 2024 £	Prior Year Funds 2023 £
Assets						
Fixed Assets	7	571,190	-	-	571,190	548,767
Cash at bank and in hand		262,084	-	-	262,084	197,761
Total assets		833,274	-	-	833,274	746,528
Liabilities						
Creditors falling due within one year	8	22,273	-	-	22,273	2,649
Net current assets/(liabilities)		811,001	-	-	811,001	743,879
Total assets less current liabilities		811,001	-	-	811,001	743,879
Creditors: amounts falling due after one year		-	-	-	-	-
Total net assets or liabilities		811,001	-	-	811,001	743,879
Funds of the Charity:						
Endowment funds		-	-	-	-	-
Restricted income funds		-	-	-	-	-
Unrestricted income funds		811,001	-	-	811,001	743,879
Total charity funds		811,001	-	-	811,001	743,879

The financial statements were approved by the trustees on 26th February 2025 and signed on their behalf by:

Mekh Bahadur Thapa

Trustee/Chair

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

Nepali Christian Church Aldershot

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

1 Basis of preparation

(a) Basis of preparation

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

Change in basis of accounting or to previous accounts

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

(b) Going Concern

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

(c) Funds structure

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

- Restricted fund
- Endowment fund and
- Unrestricted fund

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

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

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

Nepali Christian Church Aldershot

Notes to the financial statements for the year ended 30 April 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 Church Aldershot

Notes to the financial statements for the year ended 30 April 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 the general volunteer time of the Pastors is not recognised and refer to the trustees' annual report for more information about their contribution.

(h) Volunter help

Like all charities, Nepali Christian Church Aldershot 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 donations

Donations from the members of the church 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 healthcare, 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 Church Aldershot

Notes to the financial statements for the year ended 30 April 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.

(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 Church Aldershot

Notes to the financial statements for the year ended 30 April 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.

3) Income from donations and legacies

Descriptions	2024 £	2023 £
Donations and gifts	266,897	231,798
Total	266,897	231,798

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 church of United Kingdom. The Charity is grateful to the members of church who send us money on a regular basis.

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

Nepali Christian Church Aldershot

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

4) Expenditure on charitable activities

Descriptions	2024	2023
	£	£
Donation paid	28,894	
Charitable activities	91,790	90,963
Total	120,685	90,963

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

6(i) Other expenditure

Descriptions	2024	2023
	£	£
General administrative expenses	43,222	34,715
Subscription	669	
Total	43,890	34,715

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

6(ii) Staff costs

Descriptions	2024	2023
	£	£
Salaries and wages	35,200	26,576
Total	35,200	26,576

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

Nepali Christian Church Aldershot

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

7) Analysis of assets

Descriptions	2024	2023
	£	£
Fixed assets	571,190	548,767
Cash at bank and on hand	262,084	197,761
Total	833,274	746,528

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

8) Creditors and accruals

Descriptions	2024	2023
	£	£
Creditors falling due within one year	22,273	2,649
Total	22,273	2,649

NEPALI CHRISTIAN CHURCH ALDERSHOT

England & Wales - Charity number 1182148

Accounts



**HAMPSHIRE
ACCOUNTANTS™**
Chartered Certified Accountants

Hampshire Accountants Limited

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Mr Mekh Bahadur Thapa
Nepali Christian Church Aldershot
Holy Trinity Church
Victoria Road
Aldershot
Hampshire
GU11 1SJ
Dear Mekh,

17 January 2024

Accounts for Period ended 31/03/2023

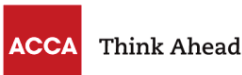
Please find attached final accounts for Nepali Christian Church Aldershot for the period ended 31/03/2023 [including filleted/abbreviated accounts if appropriate].

Please review the attached carefully and if you are happy that the accounts can be approved please print out a set of each of the attached documents, obtain appropriate signatures at the foot of each Balance Sheet [and Directors Report, if relevant] and return the signed documents to this office.

Please do not hesitate to contact us if you have any queries.

Yours sincerely,

Hampshire Accountants



Count on it

hampshire.accountants | hello@hampshire.accountants
Hampshire Accountants Limited - Company number 12835304



Nepali Christian Church Aldershot

Charity No. 1182148

Trustees' Report and Unaudited Accounts

31 March 2023

**Nepali Christian Church Aldershot
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**Nepali Christian Church Aldershot
Trustees Annual Report**

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1182148

Principal Office

Holy Trinity Church
Victoria Road
Aldershot
Hampshire
GU11 1SJ

Trustees

The following trustees served during the year:

Y. Angbuhang
L. Gurung
L.P. Limbu (Resigned 15 April 2022)
P. Limbu
D. Pun
S. Rai
S. Ratna
M.K. Sunuwar
F. Tamang
M. Thapa

Accountants

Hampshire Accountants Limited
Pembroke House
8 St Christopher's Place
Farnborough
Hampshire
GU14 0NH

Bankers

Barclays Bank PLC

OBJECTIVES AND ACTIVITIES

Nepali Christian Church Aldershot charity is governed by a constitution dated 20 February 2019 and is a registered charity no. 1182148.

Nepali Christian Church Aldershot

Trustees Annual Report

The charity aims for religious teaching. They work amongst the settled Nepali communities in and around UK, and through their work have identified the need to provide Christian fellowship in their mother tongue. Hence through the Stewardship charity, they provide support for a Nepali evangelist pastor in Sheffield, who travels around for the advancement of the Christian faith in Nepali and amidst the Nepali diaspora. For the advancement of the Christian faith and to teach sound Biblical doctrine, they organise regular training sessions for the local pastors and leaders of different Nepali church groups in the UK. They work in collaboration with Nepali Christian Churches UK, to provide financial as well as educational support for those in need.

Statement of 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 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, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees



M. Thapa

Trustee

17 January 2024

**Nepali Christian Church Aldershot
Independent Examiners Report**

Independent Examiner's Report to the trustees of Nepali Christian Church Aldershot

I report to the trustees on my examination of the financial statements of Nepali Christian Church Aldershot for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and 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 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 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Hampshire Accountants Limited
Pembroke House
8 St Christopher's Place
Farnborough
Hampshire
GU14 0NH
17 January 2024

Nepali Christian Church Aldershot
Statement of Financial Activities
for the year ended 31 March 2023

		Unrestricted		
		funds	Total funds	Total funds
		2023	2023	2022
	Notes	£	£	£
Income and endowments from:				
Donations and legacies	3	231,798	231,798	169,062
Total		<u>231,798</u>	<u>231,798</u>	<u>169,062</u>
Expenditure on:				
Raising funds	4	16,904	16,904	442
Charitable activities	5	74,059	74,059	41,752
Other	6	61,291	61,291	59,787
Total		<u>152,254</u>	<u>152,254</u>	<u>101,981</u>
Net gains on investments		-	-	-
Net income	7	<u>79,544</u>	<u>79,544</u>	<u>67,081</u>
Transfers between funds		-	-	-
Net income before other gains/(losses)		<u>79,544</u>	<u>79,544</u>	<u>67,081</u>
Other gains and losses				
Net movement in funds		<u>79,544</u>	<u>79,544</u>	<u>67,081</u>
Reconciliation of funds:				
Total funds brought forward		664,335	664,335	598,695
Total funds carried forward		<u><u>743,879</u></u>	<u><u>743,879</u></u>	<u><u>665,776</u></u>

Nepali Christian Church Aldershot

Balance Sheet

at 31 March 2023

Charity No. 1182148

		2023	2022
		£	£
Fixed assets			
Tangible assets	9	<u>548,767</u>	548,262
		548,767	<u>548,262</u>
Current assets			
Cash at bank and in hand		<u>197,761</u>	118,722
		197,761	<u>118,722</u>
Creditors: Amount falling due within one year	10	<u>(2,649)</u>	(2,648)
Net current assets		195,112	116,074
Total assets less current liabilities		<u>743,879</u>	664,336
Net assets excluding pension asset or liability		743,879	664,336
Total net assets		<u><u>743,879</u></u>	<u><u>664,336</u></u>
The funds of the charity			
Restricted funds	11		
Unrestricted funds	11		
General funds		<u>743,879</u>	664,335
		743,879	<u>664,335</u>
Reserves	11		
Total funds		<u><u>743,879</u></u>	<u><u>664,335</u></u>

Approved by the trustees on 17 January 2024

And signed on their behalf by:



M. Thapa

Trustee

17 January 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

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.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

Nepali Christian Church Aldershot
Notes to the Accounts

2 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Total funds 2022 £
Income and endowments from:		
Donations and legacies	75,797	75,797
Charitable activities	93,265	93,265
Total	<u>169,062</u>	<u>169,062</u>
Expenditure on:		
Raising funds	442	442
Charitable activities	43,192	43,192
Other	59,787	59,787
Total	<u>103,421</u>	<u>103,421</u>
Net income	<u>65,641</u>	<u>65,641</u>
Net income before other gains/(losses)	65,641	65,641
Other gains and losses:		
Net movement in funds	<u>65,641</u>	<u>65,641</u>
Reconciliation of funds:		
Total funds brought forward	598,695	598,695
Total funds carried forward	<u><u>664,336</u></u>	<u><u>664,336</u></u>

3 Income from donations and legacies

	Unrestricted	Total	Total
	£	£	£
	(1)	(1)	-
	231,799	231,799	169,062
	<u>231,798</u>	<u>231,798</u>	<u>169,062</u>

4 Expenditure on raising funds

	Unrestricted	Total	Total
	£	£	£
<i>Costs of generating voluntary income</i>			
	16,904	16,904	442
	<u>16,904</u>	<u>16,904</u>	<u>442</u>

Nepali Christian Church Aldershot
Notes to the Accounts

5 Expenditure on charitable activities

	Unrestricted	Total	Total
		2023	2022
	£	£	£
<i>Expenditure on charitable activities</i>	-	-	6,244
	74,059	74,059	35,508
<i>Governance costs</i>	<u>74,059</u>	<u>74,059</u>	<u>41,752</u>

6 Other expenditure

	Unrestricted	Total	Total
		2023	2022
	£	£	£
Employee costs	26,576	26,576	32,953
Motor and travel costs	3,397	3,397	1,140
Premises costs	13,554	13,554	508
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	13,252	13,252	15,566
General administrative costs	2,648	2,648	1,032
Legal and professional costs	1,864	1,864	8,588
	<u>61,291</u>	<u>61,291</u>	<u>59,787</u>

7 Net income before transfers

	2023	2022
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	13,252	15,566

8 Staff costs

	2023	2022
Salaries and wages	26,576	32,492
Pension costs	-	292
	<u>26,576</u>	<u>32,784</u>

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

Nepali Christian Church Aldershot
Notes to the Accounts

9 Tangible fixed assets

	£	£	£	£
Cost or revaluation				
At 1 April 2022	540,000	27,354	8,621	575,975
Additions	5,000	-	8,757	13,757
At 31 March 2023	<u>545,000</u>	<u>27,354</u>	<u>17,378</u>	<u>589,732</u>
Depreciation and impairment				
At 1 April 2022	10,800	15,048	1,865	27,713
Depreciation charge for the year	7,742	2,407	3,103	13,252
At 31 March 2023	<u>18,542</u>	<u>17,455</u>	<u>4,968</u>	<u>40,965</u>
Net book values				
At 31 March 2023	<u>526,458</u>	<u>9,899</u>	<u>12,410</u>	<u>548,767</u>
At 31 March 2022	<u>529,200</u>	<u>12,306</u>	<u>6,756</u>	<u>548,262</u>

10 Creditors:

amounts falling due within one year

	2023	2022
	£	£
Other taxes and social security	2,557	2,557
Accruals	92	91
	<u>2,649</u>	<u>2,648</u>

11 Movement in funds

	At 1 April 2022	Incoming resources (including other gains/losses)	Resources expended	At 31 March 2023
	£	£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	664,335	231,798	(152,254)	743,879
Total funds	<u>664,335</u>	<u>231,798</u>	<u>(152,254)</u>	<u>743,879</u>

12 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	548,767	548,767
Net current assets	195,112	195,112
	<u>743,879</u>	<u>743,879</u>

Nepali Christian Church Aldershot
Notes to the Accounts

13 Reconciliation of net debt

	At 1 April 2022	Cash flows	At 31 March 2023
	£	£	£
Cash and cash equivalents	118,722	79,039	197,761
	<u>118,722</u>	<u>79,039</u>	<u>197,761</u>
Net debt	<u>118,722</u>	<u>79,039</u>	<u>197,761</u>

14 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2023	2023	2022	2022
	Land and buildings	Other	Land and buildings	Other
	£	£	£	£

Operating leases with expiry date:

Pension commitments

	2023	2022
	£	£
The pension cost charge to the charity amounted to:	<u>-</u>	<u>292</u>

Nepali Christian Church Aldershot
Statement of Cash flows
for the year ended 31 March 2023

	2023	2022
	£	£
Cash flows from operating activities		
Net income per Statement of Financial Activities	79,544	65,641
Adjustments for:		
Depreciation of property, plant and equipment	13,252	15,569
Increase in trade and other payables	1	2,039
Net cash provided by operating activities	92,797	83,249
Cash flows from investing activities		
Payments for property, plant and equipment	(13,757)	(547,737)
Net cash used in investing activities	(13,757)	(547,737)
Net cash from financing activities	-	-
Net increase/(decrease) in cash and cash equivalents	79,040	(464,488)
Cash and cash equivalents at the beginning of the year	118,722	583,303
Cash and cash equivalents at the end of the year	197,762	118,815
Components of cash and cash equivalents		
Cash and bank balances	197,761	118,722
	197,761	118,722

Nepali Christian Church Aldershot
Detailed Statement of Financial Activities
for the year ended 31 March 2023

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:			
Donations and legacies	(1)	(1)	-
	231,799	231,799	169,062
	<u>231,798</u>	<u>231,798</u>	<u>169,062</u>
Total income and endowments	231,798	231,798	169,062
Expenditure on:			
Costs of generating donations and legacies	16,904	16,904	442
	<u>16,904</u>	<u>16,904</u>	<u>442</u>
Total of expenditure on raising funds	16,904	16,904	442
Charitable activities	-	-	6,244
	74,059	74,059	35,508
	<u>74,059</u>	<u>74,059</u>	<u>41,752</u>
Total of expenditure on charitable activities	74,059	74,059	41,752
Employee costs			
Salaries/wages	26,576	26,576	32,492
Pension costs	-	-	292
Staff entertainment	-	-	169
	<u>26,576</u>	<u>26,576</u>	<u>32,953</u>
Motor and travel costs			
Vehicles - General costs	-	-	1,100
Vehicles - Fuel	3,397	3,397	-
Travel and subsistence	-	-	40
	<u>3,397</u>	<u>3,397</u>	<u>1,140</u>
Premises costs			
Rent	10,273	10,273	-
Light, heat and power	3,281	3,281	485
Premises cleaning	-	-	23
	<u>13,554</u>	<u>13,554</u>	<u>508</u>
General administrative costs, including depreciation and amortisation			
Depreciation of land and buildings	13,252	13,252	10,800

Nepali Christian Church Aldershot
Detailed Statement of Financial Activities

Depreciation of	-	-	141
Depreciation of	-	-	3,078
Depreciation of	-	-	1,547
Bank charges	4	4	10
Equipment expensed	12	12	-
Equipment repairs and maintenance	1,469	1,469	388
General insurances	815	815	634
Sundry expenses	348	348	-
	<u>15,900</u>	<u>15,900</u>	<u>16,598</u>
Legal and professional costs			
Accountancy and bookkeeping	1,864	1,864	1,104
Other legal and professional costs	-	-	7,484
	<u>1,864</u>	<u>1,864</u>	<u>8,588</u>
Total of expenditure of other costs	<u>61,291</u>	<u>61,291</u>	<u>59,787</u>
Total expenditure	<u>152,254</u>	<u>152,254</u>	<u>101,981</u>
Net gains on investments	-	-	-
	<u>79,544</u>	<u>79,544</u>	<u>67,081</u>
Net income			
Net income before other gains/(losses)	<u>79,544</u>	<u>79,544</u>	<u>67,081</u>
Other Gains	-	-	-
Net movement in funds	<u>79,544</u>	<u>79,544</u>	<u>67,081</u>
Reconciliation of funds:			
Total funds brought forward	664,335	664,335	598,695
Total funds carried forward	<u>743,879</u>	<u>743,879</u>	<u>665,776</u>

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NEPALI CHRISTIAN CHURCH ALDERSHOT

England & Wales - Charity number 1182148

Accounts

Nepali Christian Church Aldershot

Charity No. 1182148

Trustees' Report and Unaudited Accounts

31 March 2022

Nepali Christian Church Aldershot
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**Nepali Christian Church Aldershot
Trustees Annual Report**

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1182148

Principal Office

Holy Trinity Church
Victoria Road
Aldershot
Hampshire
GU11 1SJ

Trustees

The following trustees served during the year:

Y. Angbuhang
D. Angdembe
A. Gurung
L. Gurung
D. Limbu
L.P. Limbu
T.B. Limbu
D. Pun
S. Ratna
M.K. Sunuwar
F. Tamang
M. Thapa

Accountants

Hampshire Accountants Limited
Pembroke House
8 St Christopher's Place
Farnborough
Hampshire
GU14 0NH

Bankers

Barclays Bank PLC

OBJECTIVES AND ACTIVITIES

Nepali Christian Church Aldershot charity is governed by a constitution dated 20 February 2019 and is a registered charity no. 1182148.

Nepali Christian Church Aldershot

Trustees Annual Report

The charity aims for religious teaching. They work amongst the settled Nepali communities in and around UK, and through their work have identified the need to provide Christian fellowship in their mother tongue. Hence through the Stewardship charity, they provide support for a Nepali evangelist pastor in Sheffield, who travels around for the advancement of the Christian faith in Nepali and amidst the Nepali diaspora. For the advancement of the Christian faith and to teach sound Biblical doctrine, they organise regular training sessions for the local pastors and leaders of different Nepali church groups in the UK. They work in collaboration with Nepali Christian Churches UK, to provide financial as well as educational support for those in need.

Statement of 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 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, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

M.K. Sunuwar

Trustee

31 March 2022

**Nepali Christian Church Aldershot
Independent Examiners Report**

Independent Examiner's Report to the trustees of Nepali Christian Church Aldershot

I report to the trustees on my examination of the financial statements of Nepali Christian Church Aldershot for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements 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 financial statements carried out under section 145 of the 2011 Act and 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 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 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of the financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Mr Bhai Raja Thapa FCCA
Chartered Certified Accountant
Hampshire Accountants Limited
Pembroke House
8 St Christopher's Place
Farnborough
Hampshire
GU14 0NH
31 March 2022

Nepali Christian Church Aldershot
Statement of Financial Activities
for the year ended 31 March 2022

		Unrestricted		
		funds	Total funds	Total funds
		2022	2022	2021
	Notes	£	£	£
Income and endowments				
from:				
Donations and legacies	3	75,797	75,797	39,752
Charitable activities (Tithe)	4	93,265	93,265	81,431
Other	5	-	-	634
Total		169,062	169,062	121,817
Expenditure on:				
Raising funds	6	442	442	-
Charitable activities	7	43,192	43,192	74,201
Other	8	59,787	59,787	25,013
Total		103,421	103,421	99,214
Net gains on investments		-	-	-
Net income	9	65,641	65,641	22,603
Transfers between funds		-	-	-
Net income before other gains/(losses)		65,641	65,641	22,603
Other gains and losses				
Net movement in funds		65,641	65,641	22,603
Reconciliation of funds:				
Total funds brought forward		598,695	598,695	576,092
Total funds carried forward		664,336	664,336	598,695

Nepali Christian Church Aldershot**Balance Sheet**at **31 March 2022**Charity No. **1182148**

		2022	2021
		£	£
Fixed assets			
Tangible assets	11	548,262	16,093
		<u>548,262</u>	<u>16,093</u>
Current assets			
Cash at bank and in hand		118,722	583,303
		<u>118,722</u>	<u>583,303</u>
Creditors: Amount falling due within one year	12	(2,648)	(701)
		<u>116,074</u>	<u>582,602</u>
Net current assets		116,074	582,602
Total assets less current liabilities		664,336	598,695
Net assets excluding pension asset or liability		<u>664,336</u>	<u>598,695</u>
Total net assets		<u>664,336</u>	<u>598,695</u>
The funds of the charity			
Restricted funds	13		
Unrestricted funds	13		
General funds		664,336	598,695
		<u>664,336</u>	<u>598,695</u>
Reserves	13		
Total funds		<u>664,336</u>	<u>598,695</u>

Approved by the trustees on 31 March 2022

And signed on their behalf by:

M.K. Sunuwar
Trustee
31 March 2022

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

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.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Nepali Christian Church Aldershot

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Notes to the Accounts

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

Nepali Christian Church Aldershot
Notes to the Accounts

2 Statement of Financial Activities - prior year

	Unrestricted funds 2021 £	Total funds 2021 £
Income and endowments from:		
Donations and legacies	39,752	39,752
Charitable activities	81,431	81,431
Other	634	634
Total	<u>121,817</u>	<u>121,817</u>
Expenditure on:		
Charitable activities	74,201	74,201
Other	25,013	25,013
Total	<u>99,214</u>	<u>99,214</u>
Net income	<u>22,603</u>	<u>22,603</u>
Net income before other gains/(losses)	22,603	22,603
Other gains and losses:		
Net movement in funds	<u>22,603</u>	<u>22,603</u>
Reconciliation of funds:		
Total funds brought forward	576,092	576,092
Total funds carried forward	<u><u>598,695</u></u>	<u><u>598,695</u></u>

3 Income from donations and legacies

Unrestricted	Total 2022	Total 2021
£	£	£
(93,265)	(93,265)	39,752
169,062	169,062	-
<u>75,797</u>	<u>75,797</u>	<u>39,752</u>

4 Income from charitable activities

Unrestricted	Total 2022	Total 2021
£	£	£
93,265	93,265	81,431
<u>93,265</u>	<u>93,265</u>	<u>81,431</u>

Nepali Christian Church Aldershot
Notes to the Accounts

5 Other income

Total	Total
2022	2021
£	£
-	634
<u>-</u>	<u>634</u>

6 Expenditure on raising funds

Unrestricted	Total	Total
2022	2022	2021
£	£	£
<i>Costs of generating voluntary income</i>		
442	442	-
<u>442</u>	<u>442</u>	<u>-</u>

7 Expenditure on charitable activities

Unrestricted	Total	Total
2022	2022	2021
£	£	£
<i>Expenditure on charitable activities</i>		
1,440	1,440	5,883
6,244	6,244	-
35,508	35,508	68,318
<i>Governance costs</i>		
<u>43,192</u>	<u>43,192</u>	<u>74,201</u>

8 Other expenditure

Unrestricted	Total	Total
2022	2022	2021
£	£	£
Employee costs	32,953	12,119
Motor and travel costs	1,140	2,065
Premises costs	508	748
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	15,566	5,306
General administrative costs	1,032	3,179
Legal and professional costs	8,588	1,596
	<u>59,787</u>	<u>25,013</u>

Nepali Christian Church Aldershot

Notes to the Accounts

9 Net income before transfers

	2022	2021
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	15,566	5,306

10 Staff costs

	2022	2021
Salaries and wages	32,492	11,662
Pension costs	292	275
	<u>32,784</u>	<u>11,937</u>

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

11 Tangible fixed assets

	£	£	£	£
Cost or revaluation				
At 1 April 2021	-	27,354	884	28,238
Additions	540,000	-	7,737	547,737
At 31 March 2022	<u>540,000</u>	<u>27,354</u>	<u>8,621</u>	<u>575,975</u>
Depreciation and impairment				
At 1 April 2021	-	11,967	177	12,144
Depreciation charge for the year	10,800	3,051	1,718	15,569
At 31 March 2022	<u>10,800</u>	<u>15,018</u>	<u>1,895</u>	<u>27,713</u>
Net book values				
At 31 March 2022	<u>529,200</u>	<u>12,336</u>	<u>6,726</u>	<u>548,262</u>
At 31 March 2021	<u>-</u>	<u>15,387</u>	<u>707</u>	<u>16,094</u>

12 Creditors:

amounts falling due within one year

	2022	2021
	£	£
Other taxes and social security	2,557	142
Accruals	91	467
Deferred income	-	92
	<u>2,648</u>	<u>701</u>

13 Movement in funds

	At 1 April 2021	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2022 £
Restricted funds:				
Unrestricted funds:				
General funds	598,695	169,062	(103,421)	664,336
Total funds	<u>598,695</u>	<u>169,062</u>	<u>(103,421)</u>	<u>664,336</u>

14 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	548,262	548,262
Net current assets	116,074	116,074
	<u>664,336</u>	<u>664,336</u>

15 Reconciliation of net debt

	At 1 April 2021 £	Cash flows £	At 31 March 2022 £
Cash and cash equivalents	583,303	(464,581)	118,722
	<u>583,303</u>	<u>(464,581)</u>	<u>118,722</u>
Net debt	<u>583,303</u>	<u>(464,581)</u>	<u>118,722</u>

16 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2022 Land and buildings £	2022 Other £	2021 Land and buildings £	2021 Other £
Operating leases with expiry date:				

Pension commitments

	2022 £	2021 £
The pension cost charge to the charity amounted to:	<u>292</u>	<u>275</u>

Nepali Christian Church Aldershot
Statement of Cash flows
for the year ended 31 March 2022

	2022	2021
	£	£
Cash flows from operating activities		
Net income per Statement of Financial Activities	65,641	22,603
Adjustments for:		
Depreciation of property, plant and equipment	15,569	5,306
Increase in trade and other payables	2,039	701
Net cash provided by operating activities	83,249	27,976
Cash flows from investing activities		
Payments for property, plant and equipment	(547,737)	(884)
Net cash used in investing activities	(547,737)	(250)
Net cash from financing activities	-	-
Net (decrease)/increase in cash and cash equivalents	(464,488)	27,726
Cash and cash equivalents at the beginning of the year	583,303	555,577
Cash and cash equivalents at the end of the year	118,815	583,303
Components of cash and cash equivalents		
Cash and bank balances	118,722	583,303
	118,722	583,303

Nepali Christian Church Aldershot
Detailed Statement of Financial Activities
for the year ended 31 March 2022

	Unrestricted		
	funds	Total funds	Total funds
	2022	2022	2021
	£	£	£
Income and endowments from:			
Donations and legacies	(93,265)	(93,265)	39,752
	169,062	169,062	-
	<u>75,797</u>	<u>75,797</u>	<u>39,752</u>
Charitable activities	93,265	93,265	81,431
	<u>93,265</u>	<u>93,265</u>	<u>81,431</u>
Other	-	-	634
	<u>-</u>	<u>-</u>	<u>634</u>
Total income and endowments	169,062	169,062	121,817
Expenditure on:			
Costs of generating donations and legacies	442	442	-
	<u>442</u>	<u>442</u>	<u>-</u>
Total of expenditure on raising funds	442	442	-
Charitable activities	1,440	1,440	5,883
	6,244	6,244	-
	35,508	35,508	68,318
	<u>43,192</u>	<u>43,192</u>	<u>74,201</u>
Total of expenditure on charitable activities	43,192	43,192	74,201
Employee costs			
Salaries/wages	32,492	32,492	11,662
Pension costs	292	292	275
Staff entertainment	169	169	182
	<u>32,953</u>	<u>32,953</u>	<u>12,119</u>
Motor and travel costs			
Vehicles - General costs	1,100	1,100	2,065
Travel and subsistence	40	40	-
	<u>1,140</u>	<u>1,140</u>	<u>2,065</u>
Premises costs			
Rent	-	-	748
Light, heat and power	485	485	-
Premises cleaning	23	23	-

Nepali Christian Church Aldershot
Detailed Statement of Financial Activities

	508	508	748
General administrative costs, including depreciation and amortisation			
Depreciation of land and buildings	10,800	10,800	-
Depreciation of	141	141	-
Depreciation of	3,078	3,078	5,129
Depreciation of	1,547	1,547	177
Bank charges	10	10	-
Equipment repairs and maintenance	388	388	1,000
General insurances	634	634	228
Stationery and printing	-	-	1,110
Telephone, fax and broadband	-	-	841
	<u>16,598</u>	<u>16,598</u>	<u>8,485</u>
Legal and professional costs			
Accountancy and bookkeeping	1,104	1,104	1,596
Other legal and professional costs	7,484	7,484	-
	<u>8,588</u>	<u>8,588</u>	<u>1,596</u>
Total of expenditure of other costs	<u>59,787</u>	<u>59,787</u>	<u>25,013</u>
Total expenditure	103,421	103,421	99,214
Net gains on investments	-	-	-
	<u>65,641</u>	<u>65,641</u>	<u>22,603</u>
Net income			
Net income before other gains/(losses)	65,641	65,641	22,603
Other Gains	-	-	-
	<u>65,641</u>	<u>65,641</u>	<u>22,603</u>
Net movement in funds			
	<u>65,641</u>	<u>65,641</u>	<u>22,603</u>
Reconciliation of funds:			
Total funds brought forward	598,695	598,695	576,092
Total funds carried forward	<u>664,336</u>	<u>664,336</u>	<u>598,695</u>

NEPALI CHRISTIAN CHURCH ALDERSHOT

England & Wales - Charity number 1182148

Accounts

Nepali Christian Church Aldershot

Charity No. 1182148

Trustees' Report and Unaudited Accounts

31 March 2021

Nepali Christian Church Aldershot
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**Nepali Christian Church Aldershot
Trustees Annual Report**

The Trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1182148

Principal Office

Holy Trinity Church
Victoria Road
Aldershot
Hampshire
GU11 1SJ

Trustees

The following Trustees served during the year:

Y. Angbuhang
D. Angdembe
A. Gurung
L. Gurung
D. Limbu
L.P. Limbu
T.B. Limbu
D. Pun
S. Ratna
M.K. Sunuwar
F. Tamang
M. Thapa

Accountants

Hampshire Accountants
Office 21-23, Pembroke House
8 St Christopher's Place
Farnborough
Hampshire
GU14 0NH

Bankers

Barclays Bank PLC

OBJECTIVES AND ACTIVITIES

Nepali Christian Church Aldershot charity is governed by a constitution dated 20 February 2019 and is a registered charity no. 1182148.

Nepali Christian Church Aldershot

Trustees Annual Report

The charity aims for religious teaching. They work amongst the settled Nepali communities in and around UK, and through their work have identified the need to provide Christian fellowship in their mother tongue. Hence through the Stewardship charity, they provide support for a Nepali evangelist pastor in Sheffield, who travels around for the advancement of the Christian faith in Nepali and amidst the Nepali diaspora. For the advancement of the Christian faith and to teach sound Biblical doctrine, they organise regular training sessions for the local pastors and leaders of different Nepali church groups in the UK. They work in collaboration with Nepali Christian Churches UK, to provide financial as well as educational support for those in need.

Statement of 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 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, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

M.K. Sunuwar

Trustee

09 July 2021

**Nepali Christian Church Aldershot
Independent Examiners Report**

Independent Examiner's Report to the trustees of Nepali Christian Church Aldershot

I report to the trustees on my examination of the accounts of Nepali Christian Church Aldershot for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the charity's trustees 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 and 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 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 Act; or
- the accounts do not accord with those records; or
- the accounts did 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.

B.R. Thapa FCCA
Chartered Certified Accountant
Hampshire Accountants
Office 21-23, Pembroke House
8 St Christopher's Place
Farnborough
Hampshire
GU14 0NH
09 July 2021

Nepali Christian Church Aldershot
Statement of Financial Activities
for the year ended 31 March 2021

		Unrestricted		
		funds	Total funds	Total funds
		2021	2021	2020
	Notes	£	£	£
Income and endowments				
from:				
Donations and legacies	3	39,752	39,752	502,160
Charitable activities (Tithe)	4	81,431	81,431	119,276
Other	5	634	634	4
Total		121,817	121,817	621,440
Expenditure on:				
Charitable activities	6	74,201	74,201	18,033
Other	7	25,013	25,013	27,315
Total		99,214	99,214	45,348
Net gains on investments		-	-	-
Net income	8	22,603	22,603	576,092
Transfers between funds		-	-	-
Net income before other gains/(losses)		22,603	22,603	576,092
Other gains and losses				
Net movement in funds		22,603	22,603	576,092
Reconciliation of funds:				
Total funds brought forward		576,092	576,092	-
Total funds carried forward		598,695	598,695	576,092

Nepali Christian Church Aldershot**Balance Sheet**at **31 March 2021**Charity No. **1182148**

		2021	2020
		£	£
Fixed assets			
Tangible assets	10	<u>16,093</u>	<u>20,515</u>
		16,093	20,515
Current assets			
Cash at bank and in hand		<u>583,303</u>	<u>555,577</u>
		583,303	555,577
Creditors: Amount falling due within one year	11	<u>(701)</u>	<u>-</u>
Net current assets		582,602	555,577
Total assets less current liabilities		<u>598,695</u>	<u>576,092</u>
Net assets excluding pension asset or liability		598,695	576,092
Total net assets		<u>598,695</u>	<u>576,092</u>
The funds of the charity			
Restricted funds	12		
Unrestricted funds	12		
General funds		<u>598,695</u>	<u>576,092</u>
		598,695	576,092
Reserves	12		
Total funds		<u>598,695</u>	<u>576,092</u>

Approved by the trustees on 09 July 2021

And signed on their behalf by:

M.K. Sunuwar

Trustee

09 July 2021

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

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.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Nepali Christian Church Aldershot

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Notes to the Accounts

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2020 £	Total funds 2020 £
Income and endowments from:		
Donations and legacies	502,160	502,160
Charitable activities	119,276	119,276
Other	4	4
Total	<u>621,440</u>	<u>621,440</u>
Expenditure on:		
Charitable activities	18,033	18,033
Other	27,315	27,315
Total	<u>45,348</u>	<u>45,348</u>
Net income	<u>576,092</u>	<u>576,092</u>
Net income before other gains/(losses)	576,092	576,092
Other gains and losses:		
Net movement in funds	<u>576,092</u>	<u>576,092</u>
Reconciliation of funds:		
Total funds carried forward	<u><u>576,092</u></u>	<u><u>576,092</u></u>

3 Income from donations and legacies

Unrestricted £	Total 2021 £	Total 2020 £
39,752	39,752	502,160
<u>39,752</u>	<u>39,752</u>	<u>502,160</u>

4 Income from charitable activities

Unrestricted £	Total 2021 £	Total 2020 £
81,431	81,431	119,276
<u>81,431</u>	<u>81,431</u>	<u>119,276</u>

5 Other income

Unrestricted £	Total 2021 £	Total 2020 £
634	634	4
<u>634</u>	<u>634</u>	<u>4</u>

Nepali Christian Church Aldershot
Notes to the Accounts

6 Expenditure on charitable activities

	Unrestricted	Total	Total
		2021	2020
	£	£	£
<i>Expenditure on charitable activities</i>			
	5,883	5,883	1,440
	-	-	12,593
	68,318	68,318	4,000
<i>Governance costs</i>			
	<u>74,201</u>	<u>74,201</u>	<u>18,033</u>

7 Other expenditure

	Unrestricted	Total	Total
		2021	2020
	£	£	£
Employee costs	12,119	12,119	-
Motor and travel costs	2,065	2,065	1,190
Premises costs	748	748	16,942
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	5,306	5,306	6,839
General administrative costs	3,179	3,179	33
Legal and professional costs	1,596	1,596	2,311
	<u>25,013</u>	<u>25,013</u>	<u>27,315</u>

8 Net income before transfers

	2021	2020
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	5,306	6,839

9 Staff costs

Salaries and wages	11,662	-
Pension costs	275	-
	<u>11,937</u>	<u>-</u>

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

Nepali Christian Church Aldershot
Notes to the Accounts

10 Tangible fixed assets

	£	£	£
Cost or revaluation			
At 1 April 2020	27,354	-	27,354
Additions	-	884	884
At 31 March 2021	<u>27,354</u>	<u>884</u>	<u>28,238</u>
Depreciation and impairment			
At 1 April 2020	6,839	-	6,839
Depreciation charge for the year	5,129	177	5,306
At 31 March 2021	<u>11,968</u>	<u>177</u>	<u>12,145</u>
Net book values			
At 31 March 2021	<u>15,386</u>	<u>707</u>	<u>16,093</u>
At 31 March 2020	<u>20,515</u>	<u>-</u>	<u>20,515</u>

11 Creditors:

amounts falling due within one year

	2021	2020
	£	£
Other taxes and social security	142	-
Accruals and deferred income	559	-
	<u>701</u>	<u>-</u>

12 Movement in funds

	At 1 April 2020	Incoming resources (including other gains/losses)	Resources expended	At 31 March 2021
	£	£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	576,092	121,817	(99,214)	598,695
Revaluation Reserves:				
Total funds	<u>576,092</u>	<u>121,817</u>	<u>(99,214)</u>	<u>598,695</u>

13 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	16,093	16,093
Net current assets	582,602	582,602
	<u>598,695</u>	<u>598,695</u>

Nepali Christian Church Aldershot

Notes to the Accounts

14 Reconciliation of net debt

	At 1 April 2020	Cash flows	At 31 March 2021
	£	£	£
Cash and cash equivalents	555,577	27,726	583,303
	<u>555,577</u>	<u>27,726</u>	<u>583,303</u>
Net debt	<u>555,577</u>	<u>27,726</u>	<u>583,303</u>

15 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2021	2021	2020	2020
	Land and buildings	Other	Land and buildings	Other
	£	£	£	£
Operating leases with expiry date:				

Pension commitments

	2021	2020
	£	£
The pension cost charge to the charity amounted to:	<u>275</u>	<u>-</u>

Nepali Christian Church Aldershot
Statement of Cash flows
for the year ended 31 March 2021

	2021	2020
	£	£
Cash flows from operating activities		
Net income per Statement of Financial Activities	22,603	576,092
Adjustments for:		
Depreciation of property, plant and equipment	5,306	6,839
Dividends, interest and rents from investments	(634)	(4)
Increase in trade and other payables	701	-
Net cash provided by operating activities	<u>27,976</u>	<u>582,927</u>
Cash flows from investing activities		
Payments for property, plant and equipment	(884)	(27,354)
Dividends, interest and rents from investments	634	4
Net cash used in investing activities	<u>(250)</u>	<u>(27,350)</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase in cash and cash equivalents	27,726	555,577
Cash and cash equivalents at the beginning of the year	555,577	-
Cash and cash equivalents at the end of the year	<u>583,303</u>	<u>555,577</u>
Components of cash and cash equivalents		
Cash and bank balances	583,303	555,577
	<u>583,303</u>	<u>555,577</u>

Nepali Christian Church Aldershot
Detailed Statement of Financial Activities
for the year ended 31 March 2021

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:			
Donations and legacies	39,752	39,752	502,160
	<u>39,752</u>	<u>39,752</u>	<u>502,160</u>
Charitable activities	81,431	81,431	119,276
	<u>81,431</u>	<u>81,431</u>	<u>119,276</u>
Other	634	634	4
	<u>634</u>	<u>634</u>	<u>4</u>
Total income and endowments	121,817	121,817	621,440
Expenditure on:			
Charitable activities	5,883	5,883	1,440
	-	-	12,593
	68,318	68,318	4,000
	<u>74,201</u>	<u>74,201</u>	<u>18,033</u>
Total of expenditure on charitable activities	74,201	74,201	18,033
Employee costs			
Salaries/wages	11,662	11,662	-
Pension costs	275	275	-
Staff entertainment	182	182	-
	<u>12,119</u>	<u>12,119</u>	<u>-</u>
Motor and travel costs			
Vehicles - General costs	2,065	2,065	-
Travel and subsistence	-	-	1,190
	<u>2,065</u>	<u>2,065</u>	<u>1,190</u>
Premises costs			
Rent	748	748	16,942
	<u>748</u>	<u>748</u>	<u>16,942</u>
General administrative costs, including depreciation and amortisation			
Depreciation of	5,129	5,129	6,839
Depreciation of	177	177	-
Bank charges	-	-	33
Equipment repairs and maintenance	1,000	1,000	-

Nepali Christian Church Aldershot
Detailed Statement of Financial Activities

General insurances	228	228	-
Stationery and printing	1,110	1,110	-
Telephone, fax and broadband	841	841	-
	<u>8,485</u>	<u>8,485</u>	<u>6,872</u>
Legal and professional costs			
Accountancy and bookkeeping	1,596	1,596	2,311
	<u>1,596</u>	<u>1,596</u>	<u>2,311</u>
Total of expenditure of other costs	<u>25,013</u>	<u>25,013</u>	<u>27,315</u>
Total expenditure	99,214	99,214	45,348
Net gains on investments	-	-	-
	<u>22,603</u>	<u>22,603</u>	<u>576,092</u>
Net income			
Net income before other gains/(losses)	22,603	22,603	576,092
Other Gains	-	-	-
	<u>22,603</u>	<u>22,603</u>	<u>576,092</u>
Net movement in funds			
Reconciliation of funds:			
Total funds brought forward	576,092	576,092	-
Total funds carried forward	<u>598,695</u>	<u>598,695</u>	<u>576,092</u>