

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 |

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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

| | Note | Unrestricted Funds 2025 £ | Restricted Funds 2025 £ | Endowment Funds 2025 £ | Total Funds 2025 £ | Prior Year Funds 2024 £ |
|---|----------|------------------------------------|----------------------------------|---------------------------------|-----------------------------|----------------------------------|
| Assets | | | | | | |
| Fixed Assets | 7 | 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 | 8 | 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.

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 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 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 |