



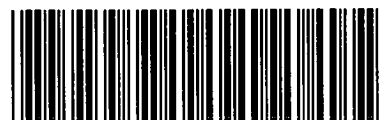
Children4ChildrenNepal

(A company limited by guarantee)

Trustees' Report and Financial Statements
for the year ended 31 July 2018

Charity Number: 1148388
Company Number: 08161221

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Trustees Report

Introduction

The trustees present their annual report and the financial statements of Children4ChildrenNepal (C4CN) for the year ended 31 July 2018 under the Charities Act 2011. The trustees confirm that they comply with the requirements of the Companies Act 2006, its memorandum and articles of association, and the provisions of Accounting and Reporting by Charities Statement of Recommended Practice (FRS 102) 2015 ("the Charities SORP).

C4CN is a charitable company limited by guarantee, and governed by its memorandum and articles of association. It was incorporated on 30 July 2012 and registered as a charity with The Charity Commission on 31 July 2012. Its charity registration number is 1148388 and its company registration number is 08161221. It is led by a capable board of trustees, which took the decision to change the name of the charity in 2017 from Freedom Matters to better reflect the emphasis that it places on engaging young people in the UK in support of their peers in Nepal.

Administrative information

The company's registered address is C/O Mr P J Hardy, Bryanston School, Blandford Forum, Dorset DT11 0PX

Telephone: 01732 529441 E-mail: children4childrennepal@gmail.com

Website: www.children4childrennepal.com

The company's bankers are CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ

Structure and governance

Patron

C4CN was delighted when the popular British actress, writer and campaigner Miss Joanna Lumley OBE agreed to become the charity's Patron. Joanna was born in Kashmir to parents who had both spent their lives in India, her

father having been an officer in the Gurkhas. The welfare of the people of Nepal, and particularly its children, is a concern she shares with C4CN.

Trustees

There were eight trustees (who are directors of the company for Companies Act 2006 purposes) during the reporting period:

- **Mrs Sarah Stacpoole:** Sarah is a Head of Department and teacher at the prestigious Bryanston School in Dorset. She has a wealth of experience within the charitable sector and of working in Nepal. She has been in charge of school charities for many years and, through the pupils, has raised over £500,000, mainly for NGOs in developing countries dealing with issues relating to children, health and education. Her prime interest is Nepal which she has visited many times and she speaks some Nepali.
- **Mr Peter Hardy:** Peter is Second Master (Deputy Head) of Bryanston School. As such, he is responsible for pastoral care and also serves as the school's Designated Safeguarding Lead (formerly referred to as Child Protection Officer). As a teacher of Economics, he has also written a book on the macroeconomies of the 1980s. Peter has served as a Magistrate in Dorset for fifteen years. He has led school trips and has travelled extensively in Nepal in a private capacity.
- **Mrs Jan Turner:** After qualifying in general and paediatric nursing, with a Diploma in Tropical Medicine, Jan worked delivering medical care in the developing world for 10 years. She has experience in International Development from front-line delivery in conflict situations to developing and evaluating long-term health care programmes and has previously served as a Trustee for two health charities, Health Unlimited (now called Health Poverty Action) and Kidasha. Prior to her retirement in 2015 Jan had been a teacher in a primary school in Kent.
- **Mr Tim Lewis:** Tim and his wife Maggie had been supporters of Philip Holmes and the work he was doing in Nepal since meeting him in Hong Kong in 2000. At the time, Tim was a partner with KPMG Hong Kong, having arrived there in 1981 after qualifying as a chartered accountant in its London office in 1979. He retired in 2001, after 15 years as a partner in the Hong Kong firm, and returned to the UK. Since then, he has undertaken four treks in Nepal and India to raise funds for Freedom Matters and the Esther Benjamin's Trust, and has become involved with various charitable or non-profit making bodies in a financial capacity or as a trustee. He is also a governor of Wells Cathedral School.
- **Mr Douglas Maclagan:** Douglas Maclagan has lived and worked within the development sector in Nepal for the past 20 years. He has the breadth of experience of the needs and expectations of overseas charities juxtaposed with the challenges of implementing grassroots projects. Douglas founded registered UK charity Child Welfare Scheme (since re-titled Kidasha) in 1995 and is a board member of Child Welfare Scheme Hong Kong. In January 2013 he registered Right4Children (R4C) as a Nepali NGO based near his home in Pokhara; this is now our partner in Nepal. Douglas is invaluable in providing on the ground support and monitoring as well as advice, support and fundraising for C4CN.
- **Major (Retired) Prem Ale:** Prem is a retired Gurkha officer of the British Army. A keen supporter of Freedom Matters, he has also worked extensively with a number of charities such as the Gurkha Welfare Trust, Royal Signals' Benevolent Fund, Hopad and Maiti Nepal. His heart is in Nepal and with his fellow countrymen. He holds a BSc (Hon) in Politics and International Relations and an MSc in International Security and a PhD. Prem returned to live in Nepal in April 2018, resigning from the board on 17 April 2018. We thank him for his service.
- **Mrs Helen Harper:** Helen Harper has over 20 years of experience working for UK charities. She has worked in international development focusing on children and young people for much of this time and has been closely involved with work in Nepal, having worked on behalf of Child Welfare Scheme (now Kidasha) and the Esther Benjamin's Trust (now Child Rescue Nepal). Her skills lie primarily in fundraising and programme development as well as financial management.
- **Mr Simon Wheeler:** Simon Wheeler is a British writer and producer. Managing Director of Hero film and tv productions, Simon has created and made over 100 hours of drama, documentary and film. Within the charity sector Simon has been involved in fund raising for The Terence Higgins Trust and NSPCC, and is an

enthusiastic supporter of North Dorset/south Somerset MIND. He was appointed as a trustee on 9 December 2017.

The trustees have been recruited through personal knowledge of one or more pre-existing trustees or the previous CEO. Upon joining the board, new trustees are provided with information on the charity's history and plans, the role and responsibilities of trustees, the memorandum and articles of association, key policies and the minutes of recent board meetings. Trustee meetings are held regularly during the year.

Two trustees resigned prior to the signing of the accounts and annual report; Tim Lewis on 21st September and Jan Turner to be effective from 31st October 2018. Tim has been a very active and effective trustee and will be sorely missed.

C4CN's objects

C4CN's objects according to its articles of association are:

The rescue and relief of anyone who may have been the victim of human trafficking or exploitation in particular but not exclusively by:

- *The provision of welfare support for example financial, medical or legal*
- *Support for the rehabilitation and reintegration of survivors with their families and communities*
- *Support for education and training into employment and/or independent living*
- *The advancement for public benefit of awareness of trafficking and exploitation*
- *Trafficking prevention in at risk communities*
- *Such charitable purposes for the public benefit as are exclusively charitable to the laws of England and Wales as the directors may from time to time determine*

These have been distilled into the following mission statement as we continue our focus on education, training and the prevention of child exploitation and trafficking:

Children4ChildrenNepal works with local organisations in Nepal to provide improved education and training opportunities for underprivileged children, young people, families and communities thereby contributing to a safer environment which is free from child labour, abuse and trafficking.

Although C4CN can work in any part of the world, its project work is essentially focussed upon Nepal.

Public benefit

The trustees have due regard to the Charity Commission's guidance on public benefit and during 2017-18 the public benefit of the various activities can be summarised as follows:

- Earthquake reconstruction in Marpak (schools and community centre)
- Construction of a training and community centre in Pokhara
- Awareness raising among the British public, especially young people, about the lives of children and young people in Nepal and how they can influence positive changes to their lives

Financial review and reserves policy

C4CN has ended the year in a stable financial position, with unrestricted reserves of £16,006. It therefore has sufficient unrestricted reserves to enable it to continue in operation for well over a year.

Risk management

The trustees have considered the risks to which C4CN may be exposed, and have taken steps to manage such risks, especially financial risks.

Chairwoman's report

The sixth year of operation of Children4ChildrenNepal (C4CN) can be summarised as a year of consolidation of activities and greater cost efficiency. The charity has seen little additional activity in the UK, resulting in a lower income, but with significantly reduced costs, the funds raised represent a greater efficiency in helping young people and families in Nepal.

Our core work with young people in the UK (raising awareness of the needs of young people and families in Nepal) continues, and our project work with young people, education and vocational opportunities in Nepal has continued to develop with our partner, Right4Children (R4C) Nepal. The two projects that we support both involve construction work, which has moved on well this year, indeed the construction of schools following the earthquake of 2015 was completed in the summer of 2018. This is a significant achievement for R4C considering the challenges faced, both geographic and bureaucratic. Training has commenced at the FAB Vocational Training School, with young people and their families benefitting from the professional qualifications achieved.

The Big Give Challenge of 2017 was our primary fundraising activity and generated funds for the FAB Vocational Training School and its allied community support project, benefitting the local families. The support of the Bryanston pupils and their families was appreciated at the Nepal Day Charity Fayre. With the help of our partner, R4C, a newsletter was sent to our supporters in October 2017 to keep them informed of our work.

I would like to thank Major Prem Ale for his hard work and commitment to C4CN, he resigned as a trustee on his return to Nepal in April 2018; we are pleased to welcome Mr Simon Wheeler, who joined as a trustee in December 2017.

The board of trustees is aware that small charities like ours need to keep changing to remain effective and relevant in a rapidly changing world and we have no doubt that in a year's time we will have further significant progress to report. We remain a small, but effective NGO benefitting the young people and families of Nepal.

We continue to be inspired by both the young people in Nepal and the young people in this country who do so much to support them, and we will seek to strengthen these connections between young people.

Strategic Report

Partners in Nepal

Under Nepalese law C4CN must implement its projects through Nepalese Non-Governmental Organisations (NGOs). We have worked with one project partner this year, Right4Children (R4C). R4C, a well respected and reputable NGO currently delivers a range of services to young people and families in Nepal. C4CN has supported earthquake school reconstruction and the establishment of a training school/community centre in Pokhara.

International partners

C4CN is delivering projects in partnership with Right4Children in Nepal and these projects have other international partners such as Child Welfare Scheme Hong Kong and ONGD-FNEL (Luxembourg-based Scouts and Guides Association), Movenpick, Himalayan Pavilions Hotels and GATE training.

1. Community re-building & reconstruction project in Marpak VDC, Dhading with Right4Children (R4C)

Within the framework of the Earthquake Rebuild Project, R4C completed the rebuilding or renovation of 5 community schools located in Marpak village (Ward no. 1 and 2 of Netrawati Rural Municipality) of Dhading district. The implementation of the project started in July 2016 following its approval by the National Reconstruction Authority (NRA), the ad hoc government body formed to manage and implement the earthquake reconstruction work in the country, on 5 June 2016.

Exactly two years after the project was approved, R4C completed rebuilding three schools and renovating 2 others. Originally there were 8 schools to be rebuilt R4C's list, but the rebuilding of 3 schools was cancelled at the request of the District Education Office, Dhading, as there was no demand for them due to the diminished number of students.

A formal inauguration/handover ceremony was held on 24 and 25 of May 2018 to celebrate the completion of work at each of the 5 schools. This marked the end of C4CN's involvement in earthquake reconstruction work.



2. Construction of a Training and Community Development Centre in Pokhara with R4C



This project was developed with the idea of providing hotel and hospitality related occupational training to young people from underprivileged groups as a way to give them a sustainable livelihood. The project concept originated from the Mövenpick Hotel and Hospitality Training Programme which R4C has been running in partnership with Movenpick Hotels and Resorts, Switzerland for the last 7 years. The project is an expansion of the programme with

three main objectives: improved quality of training; providing opportunity to an increased number of young people and making the project sustainable by integrating charity with business.

The initial buildings have been completed, thus allowing high quality hospitality vocational training courses to commence in September 2017; this year 77 trainees have completed programmes, a number that is set to increase year on year. The students are both fee paying and those who are vulnerable and receiving free places. A community centre will also operate from the site (construction is underway) to provide a number of services to the local community, especially women, children and young people.

The centre will become self-sufficient through the use of a unique model where commercial enterprise partnerships increasingly support the costs of community development and provide free training for the most needy. The second stage of building will provide accommodation for students and facilities to help the centre generate income, for example from event catering. This project is supported by C4CN, FNEL (Luxembourg), Movenpick, Himalayan Pavilions Hotels and GATE training. C4CN continues to raise funds to ensure that this project develops and expands over the coming years.

Trustees' responsibilities

The trustees (who are also directors of C4CN for the purposes of company law) are responsible for preparing their annual report and the financial statements in accordance with applicable law, United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards) and the Charities SORP.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they agree with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities SORP. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that C4CN will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of C4CN, and enable them to ensure that the financial statements comply with the Companies Act 2006 and the provisions of the memorandum and articles of association. They are also responsible for safeguarding the assets of C4CN and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

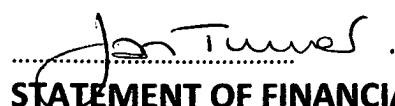
Conclusion

In conclusion this has been a quiet, but positive year for C4CN as it has consolidated the changes to the way it operates. The trustees believe that we are now a more cost effective and efficient charity, spending proportionately more of our funds on changing young lives in Nepal and much less on our own UK based costs.

This year has set the scene for the trustees to consider further positive development of C4CN in 2018-2019, particularly with regard to its commitment to the two projects in Nepal already supported through our partner R4C, as well as developing our educational role with young people in the UK.

Approved by the Trustees on

and signed on their behalf by:



Jan Turner

Chairwoman

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 JULY 2018

(incorporating an income and expenditure account)

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2018 £	Total 2017 (note 6) £
Income and endowments from:					
Donations and legacies		1,827	16,873	18,700	62,326
Investments	2	5		5	178
Total		1,832	16,873	18,705	62,504
Expenditure on:					
Raising funds		138		138	6,032
Charitable activities:			-		
Project costs	4		14,750	14,750	248,960
Governance		779	-	779	7,168
Total		917	14,750	15,667	262,160
Net income/(expenditure)		915	2,123	3,038	(199,656)
Net movement in funds	5	915	2,123	3,038	(199,656)
Reconciliation of funds					
Fund balances at 1 August	5	12,968	-	12,968	212,624
Fund balances at 31 July		13,883	2,123	16,006	12,968

The notes on pages 9-11 form part of these financial statements

BALANCE SHEET AT 31 JULY 2018

	Notes	2018 £	2017 £
Current assets			
Cash at Bank		<u>16,006</u>	13,808
Creditors: Amounts falling due within one year		<u>-</u>	(840)
Net current assets		16,006	12,968
Net assets		16,006	<u>12,968</u>
Funds			
Unrestricted funds		13,883	12,968
Restricted funds	7	2,123	<u>-</u>
TOTAL FUNDS		16,006	<u>12,968</u>

For the year ended 31 July 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to smaller companies

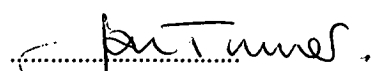
The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006

The trustees acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies 'regime'

06/10/2018

The accounts were approved by the board on [date] and signed on their behalf by:


Jan Turner


Peter Hardy

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2018

1. Accounting Policies

C4CN is a company limited by guarantee registered in England and Wales. The trustees undertake to contribute to the assets of the company in the event of it being wound up, either whilst members or within one year of ceasing to be members. Their liability in respect of the guarantee is limited to £10 per member.

The financial statements have been prepared on the going concern basis under the historic cost convention, and in accordance with applicable accounting standards in the United Kingdom including the Financial Reporting Standard 102, 'the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)', the Statement of Recommended Practice (FRS102) 2015 'Accounting and Reporting by Charities ('the Charities SORP'), the Charities Act 2011 and the Companies Act 2006.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime. In particular C4CN has taken advantage of the exemption from the requirement to prepare a cash flow statement in accordance with section 1.12 of FRS102. The company is entitled to exemption from audit under section 477 of the Companies Act 2006 relating to smaller companies

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.

1.1 Basis of preparation

The financial statements are presented in sterling which is C4CN's functional currency, rounded to the nearest £1.

1.2 Income

All income is recognised in the statement of financial activities once C4CN has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

1.3 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing C4CN to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on the accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1.4 Tangible fixed assets

These are capitalised if they can be used for more than one year, and cost more than £500. They are valued at cost or a reasonable value on receipt.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2018 (CONT.)

1.5 Accumulated funds

Unrestricted funds can be used in accordance with C4CN's charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within C4CN's charitable objects. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

1.6 Taxation

C4CN is not liable to taxation on the revenue from its primary activities or on its investment income as it is a registered charity.

1.7 Financial instruments

The only financial instrument held by C4CN is cash at bank.

2. Investment income

This consists of interest income in both years

3. Trustees' remuneration and benefits

No trustee received or was due any remuneration or benefits, or was reimbursed for expenses incurred on behalf of C4CN, in either year.

4. Project costs

These consist of:

	2018 (restricted funds) £	2017 (restricted funds) £
Kathmandu Child Trauma Management	-	1,049
Earthquake relief	-	191,364
FAB School	14,750	56,547
Total	14,750	248,960

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2018 (CONT.)

5. Governance cost

No independent examiner's fee was incurred this year (2017: £840) as C4CN's income was below the threshold which requires such an examination

6. Comparatives for the Statement of Financial Activities

	31 July 2017 Unrestricted Funds	31 July 2017 Restricted funds	31 July 2017 Total Funds
	£	£	£
Income and endowments from			
Donations and legacies	47,033	15,293	62,326
Investment income	178	-	178
Total	47,211	15,293	62,504
Expenditure on			
Raising funds	6,032	-	6,032
Charitable activities			
Project costs	-	248,960	248,960
Governance costs	7,168	-	7,168
Total	13,200	248,960	262,160
Net income / (expenditure)	34,011	(233,667)	(199,656)
Transfers between funds	(52,937)	52,937	-
Net movement in funds	(18,926)	(180,730)	(199,656)
Reconciliation of funds			
Total funds brought forward	31,894	180,730	212,624
Total funds carried forward	12,968	-	12,968

7. Restricted funds

The restricted fund at 31 July 2018 is to be used for the FAB School.

Transfers between funds in 2017 comprised the transfers from the general, unrestricted fund of £474 to the earthquake reconstruction project, and of £52,463 to the FAB School project.

8. Related party transactions

There were no material related party transactions in either year.