

# **ASHA-NEPAL**

A human rights organisation for women and children

Registered charity number 1082581

**ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2009**

ASHA-NEPAL

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2009

	NOTES	Unrestricted Funds £	Restricted Funds £	Total 2009 £	Unrestricted Funds £	Restated Restricted Funds £	Total 2008 £
<b>Income and expenditure</b>							
<b>Income</b>							
Donations		8,403	16,296	24,699	12,262	11,888	24,150
Gift aid tax refund		-	-	-	2,692	-	2,692
Bank interest received		10	-	10	365	-	365
<b>TOTAL INCOME</b>		<b>8,413</b>	<b>16,296</b>	<b>24,709</b>	<b>15,319</b>	<b>11,888</b>	<b>27,207</b>
<b>Expenditure</b>							
Nepal Office		1,809	-	1,809	716	9,137	9,853
Smriti		-	-	-	5,362	-	5,362
Other projects and sponsorship		330	23,563	23,893	100	11,546	11,646
Bank charges		100	-	100	160	-	160
		<u>2,239</u>	<u>23,563</u>	<u>25,802</u>	<u>6,338</u>	<u>20,683</u>	<u>27,021</u>
<b>Governance costs</b>							
Postage, stationery etc relating to the administration of the charity		1,478	-	1,478	2,261	-	2,261
<b>TOTAL EXPENDITURE</b>		<b>3,717</b>	<b>23,563</b>	<b>27,280</b>	<b>8,599</b>	<b>20,683</b>	<b>29,282</b>
<b>Net (deficit) surplus for the year</b>		<b>4,696</b>	<b>(7,267)</b>	<b>(2,572)</b>	<b>6,720</b>	<b>(8,795)</b>	<b>(2,075)</b>
Fund balances brought forward	6	34,124	3,587	37,711	23,883	15,903	39,786
		<u>38,820</u>	<u>(3,680)</u>	<u>35,140</u>	<u>30,603</u>	<u>7,108</u>	<u>37,711</u>
Transfer of unrestricted to restricted funds		(14,697)	14,697	-	3,521	(3,521)	-
<b>Fund balances carried forward</b>		<b>24,123</b>	<b>11,017</b>	<b>35,140</b>	<b>34,124</b>	<b>3,587</b>	<b>37,711</b>

ASHA-NEPAL

STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2009

	2009		2008 restated	
	£	£	£	£
<b>CURRENT ASSETS</b>				
<b>Unallocated Debtors and Prepayments</b>				
Transfer in advance 2010		3,000		-
Insurance costs charged in error		<u>310</u>		<u>-</u>
		3,310		
<b>Cash at bank - ear-marked as follows:-</b>				
Emergency Fund	5,000		5,000	
Shakti Milan	-		12,275	
STOP	<u>-</u>		<u>(272)</u>	
	5,000		17,003	
<b>Cash at bank - restricted as follows:-</b>				
Growing Stronger Together	(0)		-	
Childrens' Home	-			
Shakti Samuha Kendra	-		(7,519)	
My World My View	<u>11,017</u>		<u>11,106</u>	
	11,017		3,587	
Unallocated cash at bank		15,317		16,891
Total cash at bank		<u>31,334</u>		<u>37,481</u>
Cash in hand		496		230
		<u>35,140</u>		<u>37,711</u>
<b>REPRESENTED BY</b>				
Undesignated Funds		19,123		17,121
Ear-marked funds - as analysed above		5,000		17,003
		<u>24,123</u>		<u>34,124</u>
Restricted funds - as analysed above		11,017		3,587
		<u>35,140</u>		<u>37,711</u>

Approved by the Board of Trustees and signed on its behalf by

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Date:- 18 October 2009

## ASHA-NEPAL

### NOTES TO THE ACCOUNTS

#### FOR THE YEAR ENDED 31 DECEMBER 2009

**1 Accounting policies**

The accounts have been prepared under the historical cost convention and on the receipts and payments basis, except for two items which occurred during the year which are carried forward in the Statements of Assets and Liabilities under "Unallocated debtors and prepayments".

**2 Trustees' remuneration and expenses**

During the year £nil (2008: £nil) was paid out to any of the Trustees for services performed on behalf of the Charity.

During the year £nil (2008: £588) was paid out directly to one Trustee by way of reimbursement of expenses relating directly to the Charity.

**3 Ear-marked Funds**

Ear-marked funds as shown on the Balance Sheet represent funds set aside by the Trustees for use on specific projects.

**4 Restricted Funds**

Amounts shown as Restricted Funds on the Balance Sheet, represent funds donated for specific projects in accordance with the Charities Act definition.

**5 Taxation refunds from gift aid donations**

Refunds of taxation received as a result of claims made relating to donations given under Gift Aid are treated as Unrestricted income.

**6 Fund balances brought forward 1 January 2009**

In the 2008 accounts, amounts paid out to Smriti were omitted, expenditure incurred relating to the Office in Nepal were misanalysed and some minor governance costs were omitted, in error. Adjustments have been made in the 2009 accounts to correct these errors and to restate the amounts in the Statement of Financial Activities and the Statement of Assets and Liabilities for 2008.

	Unrestricted Funds £	Restricted Funds £	TOTAL £
Fund balances brought forward 1 January 2009 as previously reported	30,431	12,724	43,155
Prior Year Adjustments			
Amounts paid to Smriti in 2008	(5,362)	-	(5,362)
Correction in analysis of 2008 Nepal Office expenses	9,137	(9,137)	-
Correction of postage and stationery costs	(82)	-	(82)
Fund balances brought forward 1 January 2009 - as restated	<u>34,124</u>	<u>3,587</u>	<u>37,711</u>

**INDEPENDENT EXAMINER’S REPORT TO THE TRUSTEES OF ASHA-NEPAL**

I report on the accounts of Asha-Nepal for the year ended 31 December 2009, which are set out on pages 1 to 8 inclusive. This report is made solely to the Charity’s Trustees, as a body, in accordance with section 43 Charities Act 1993 (the Act). My work has been undertaken so that I might state to the Charity’s Trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity’s members as a body, for my work, for this report, or for the opinions I have formed.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

As the charity’s trustees, you are responsible for the preparation of the accounts; you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 43(3)(a) of the 1993 Act);
- to follow the procedures laid down in the General Directions give by the Charity Commissioners (under section 43(7)(b) of the 1993 Act); and
- to state whether particular matters have come to my attention.

**Basis of independent examiner’s report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express and audit opinion on the view given by the accounts.

**Independent examiner’s statement**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with section 41 of the 1993 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

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Miss GA Smith FCA  
2 Lily Close  
Springfield  
Chelmsford  
Essex CM1 6YN

Date.....