



**KIDS IN KATHMANDU NEPAL**

*"a better life through education"*

## **Annual Report and Accounts 2021**



**Kids in Kathmandu Nepal supports orphaned and underprivileged children and young people in Kathmandu by providing facilities and activities that assist in advancing their education to improve their life chances**

**KIDS IN KATHMANDU NEPAL LTD**  
**(A company limited by guarantee)**  
**REPORT AND FINANCIAL STATEMENTS**  
**01 JANUARY 2021 TO 31 DECEMBER 2021**

**Company Registration Number: 07517465**

**Charity Registration Number: 1142150**

# Kids in Kathmandu Nepal Ltd

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*Cover photograph shows KIKN Founder/Chief Officer, Lai See Chew, on her last visit to Nepal in 2019, with Uma Mathema and sponsored young people at Save Lives Foundation.*

*Lai See Chew – 11 June 1950 - 08 October 2021*

**KIDS IN KATHMANDU NEPAL LTD**  
**REFERENCE AND ADMINISTRATIVE INFORMATION**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**Trustees/Directors:**

- Lai See Chew Founder/Chief Officer (died 08 Oct 2021)
- John Crowe
- Jonathan Hamer
- Marjorie Jackson, OBE Acting Chair (From 17 Jan 2020)
- Kate Pottinger
- Stephen Smith

**Company Registration Number**

07517465

**Charity Registration Number**

1142150

**Registered Office**

58 Durban Road, Beckenham, Kent, BR3 4EZ

**Bankers**

HSBC Bank, 141 High Street, Beckenham, Kent, BR3 1BX

Redwood Bank Ltd, The Nexus Building, Broadway, Letchworth Garden City, SG6 3TA

**KIDS IN KATHMANDU NEPAL LTD**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**TRUSTEES' REPORT**

The Trustees, who are also Directors of the charitable company for the purpose of the Companies Act 2006, submit their annual report and the financial accounts for Kids in Kathmandu Nepal Ltd (KIKN) for the year ended 31 December 2021.

The Trustees confirm that the annual report and financial accounts comply with the current statutory requirements, the requirements of the company's governing documents and the provisions of the Charities Commission Statement of Recommended Practice (SORP) FRS 102.

**STRUCTURE AND GOVERNANCE**

**Organisational Structure**

Kids in Kathmandu Nepal Ltd was incorporated as a company limited by guarantee on 02 February 2011 (company number 7517465) and registered as a charity with the Charity Commission on 27 May 2011 (charity number 1142150). The charity is governed by its Articles of Association. Legal responsibility for the management of the charity is vested in the Board of Trustees.

The charity has no members, other than the Trustees. It has no ties with any other organisation. The Board of Trustees makes all strategic decisions.

Ms Lai See Chew, Founder, was Chief Officer of the charity and co-ordinated activities, including providing agendas and minutes of meetings, reporting to sponsors on the children they support and liaising with the orphanage and schools that we support in Nepal.

Sadly, Ms Chew died on 08 October 2021, following a brave battle with cancer throughout the year. During her illness, until her final days, Ms Chew continued to work tirelessly on KIKN charity business, assisted by Trustee Mr Stephen Smith. *See Obituary p 39.*

The role of the Chief Officer will be reviewed by Trustees in January 2022.

Ms Marjorie Jackson has been Acting Chair since January 2020. This will also be reviewed by Trustees in January 2022.

The Save Lives Foundation Orphanage is the hub of the charity's work in Kathmandu. Mrs Uma Mathema, House Mother, is our key contact in Nepal. She liaises with the schools, Paropakar Orphanage and with parents or families of sponsored children who live in their family homes. She monitors operational projects and brings to our attention any matter she considers the charity needs to know and she assists the Chief Officer to identify and prioritise potential new projects. During the year, on our behalf, she purchases authorised goods for the children or schools from our Nepal bank account.

We do not, as a general rule, give any money directly to the sponsored children, their families or the schools. Due to the pandemic, there was an exception in 2021, whereby we gave money directly to some of the schools to distribute to parents. We pay fees and pay for the goods and services directly to the providers, so we have control over how the money is spent.

Bank transfers of funds from our UK bank account to Nepal require the authorisation of Mr Stephen Smith, Deputy Chief Officer, together with either Ms Kate Pottinger or Mr Jon Hamer after approval by Trustees. We have a dedicated bank account in Nepal, operated by Mrs Mathema, and we receive copies of the bank statements, so that we are able to monitor expenditure.

Due to the continuing coronavirus pandemic, and the Chief Officer's illness, the Charity's Annual General Meeting was not held in 2021.

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**Chief Officer Annual Visit to Nepal**

Since the Charity was established in 2011, and for several years before becoming registered as a charitable company, each September Ms Lai See Chew, Chief Officer, visited Nepal, at her own expense, staying at the orphanage in Kathmandu, visiting the schools and meeting all sponsored children, to ensure that the transferred funds have been utilised as directed. However, due to the coronavirus pandemic and the Chief Officer's serious illness, this has not been possible since 2019. Nevertheless, until her death in October 2021, the Chief Officer has kept in regular contact with Mrs Mathema, our representative in Nepal at the Save Lives Foundation orphanage in Kathmandu. KIKN's work has continued and rapidly responded to the changing situation and needs of the schools, young people and families whom we support, during the coronavirus pandemic. Following Ms Chew's death, Mr Smith has been the main contact with Mrs Mathema.

**Staff**

Kids in Kathmandu Nepal charity does not employ any staff and has no premises costs. All its administrative duties and fundraising efforts are carried out voluntarily by the Trustees and by supporters of the charity.

**Recruitment and Appointment of Trustees**

The Articles of Association provide that Trustees (Directors) are appointed for a period of four years, when they must retire, but can be re-appointed in accordance with the rules outlined in clause 31 of the Articles of Association. The minimum number of Trustees is three, with no maximum number stated. Trustees can be appointed at any general meeting, under the terms of the Articles of Association.

All current Trustees are sponsors of children supported by KIKN, or donors to the charity. We ask that all potential new Trustees attend a Board meeting and meet with the other Trustees, before consideration of appointment.

The Board of Trustees holds quarterly Trustees' meetings. The Chief Officer, Chair or other Trustees meet at least monthly, to oversee the administrative duties of the charity, to deal with financial matters and to plan activities, such as fundraising events and publicity. During the 2021 coronavirus pandemic, the quarterly Trustees' meetings were held online via Zoom.

Induction and Training of Trustees: New Trustees are provided with detailed information about Trustee responsibilities and provided with Trustee guidance material sourced from the Charity Commission. We refer to this guidance and to our Articles of Association, particularly when new Trustees are appointed.

As the charity provides for the needs of children, albeit in Nepal, we have a policy now known as Safeguarding Children Policy (formerly Child Protection) which is given to all Trustees and to all sponsors of individual children. Under this policy, anyone who visits Nepal on KIKN business requires a DBS (Disclosure and Barring Service) check.

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**OBJECTS AND ACTIVITIES**

**Summary of Objects**

The charity's Objects are as follows:

- To relieve the poverty of orphaned and underprivileged children and young people up to the age of twenty-four (24) years in Kathmandu Nepal by the provision of clothing, equipment and other goods for daily living; and
- To advance in life and relieve the needs of orphaned and underprivileged children and young people up to the age of twenty-four (24) years in Kathmandu Nepal by providing support, facilities and activities which assist in advancing their education and developing their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.

**Summary of the Main Activities Undertaken in Relation to these Objects**

**Sponsored Children**

Nepal is one of the poorest countries in the world. Not all the children we support are orphans, but those who are not orphans are from destitute families, who would be unlikely to access educational opportunities without our support, particularly the ability to attend years 11 and 12 (sixth form in Nepal), further education or university. All children put forward for sponsorship are carefully considered by the Chief Officer and the orphanage House Mother, Mrs Mathema.

For sponsored children, the funding ensures that they have adequate summer and winter clothing, school uniforms and essential equipment for schooling, and pays for any school fees. For children who live with their families, we also provide a table and a large solar rechargeable battery lamp to enable them to do their homework in homes that do not have an electricity supply.

The majority of the sponsored children whom we support are girls. The Trustees have agreed that should we sponsor any more children, they will preferably (but not exclusively) be female. Nepali girls from poor families are sometimes 'sold' and trafficked. They generally have less opportunity to access education. We consider that by supporting girls and young women, they will have greater opportunities to gain life skills for future employment and are less likely to be seen as a burden to their families.

The majority of sponsors for individual children are friends, acquaintances, or contacts of the Trustees, and others have come via fundraising events and publicity. Sponsors agree to provide regular funding for a named child. The sponsors receive reports on their sponsored child's progress at school. In accordance with our Safeguarding Children Policy, any communication from a sponsor to a child must be vetted by the Chief Officer.

We now have 14 young people undertaking graduate or other higher education courses. There are three sponsored children in sixth form and others who are coming up to sixth form age, many of whom hope to go on to university where tuition fees are much higher than school fees. Therefore, Trustees have agreed that when a currently sponsored young person completes their education at school or university (whichever is the highest they achieve), we will not take on a new child, but ask the child's sponsor to become a general donor, helping to fund the additional costs of university education or the school breakfast clubs. Therefore, we will retain the same number of donors, even though there may be fewer sponsored children and young people. To date this has been agreeable to all sponsors whose child has either left school, graduated or has left Kathmandu.

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**Institutions**

In addition to our sponsored children, we also continue to provide support to the Save Lives Foundation Orphanage, the Shree Neel Barahi Higher Secondary School, Lubhoo Secondary School, Ishwor Primary School, Saraswati Secondary School, Shree Buddha Secondary School and Nepal Adarsha Secondary School.

It should be noted that although many schools have 'Secondary' in their title, they generally take children from nursery school age.

KIKN provides breakfast clubs at all the six schools that we support. Research and experience have shown that school breakfast clubs are an incentive for destitute families to send their children to school and for the children to be able to learn better when they have eaten adequate food. Breakfast is known as 'tiffin' in the schools, and generally taken at midday.

The schools recognise the value in providing food when it encourages parents to enrol and send their children to school. KIKN recognises that funding breakfast clubs enables the access to education for socially disadvantaged children.

In January 2021, most schools in Kathmandu returned to classroom-based tuition, following a long coronavirus lockdown. However, in response to the second coronavirus wave in April 2021, schools were closed again, and did not reopen until September/October 2021.

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**MAIN ACHIEVEMENTS DURING 2021**

**Sponsored Children and Young People**

At the start of 2021 the charity was sponsoring a total of 31 children and young people. There were the same number at the end of the year. It is unlikely that KIKN will sponsor any new children for the foreseeable future, in view of the high cost of university and higher education courses for those currently sponsored.

There are now seven sponsored children cared for at the Save Lives Foundation Orphanage, since Rajesh left the orphanage to live with his family in 2020. KIKN continues to fund his Hotel Management course. Three of the orphanage young people have co-sponsors, meaning that six sponsors help fund their school, college or university fees.

Of the seven young people living at Save Lives Foundation Orphanage, six are now undertaking graduate courses, all funded by KIKN. Rasmila, is in the 3<sup>rd</sup> year of her Pharmacy degree, with the other five in their 1<sup>st</sup> year of their undergraduate courses: Panjum is taking an accountancy course; Sarmila a psychology degree; Urmila a law degree; Sangmu a Mass Communication course; and Sujana a Bachelor in Business Administration degree.

Pramila, the youngest at Save Lives Orphanage, is still attending Sirius English Boarding School (boarding schools in Nepal, mainly take day pupils).

There are now only two sponsored young people at Paropakar Orphanage, one in the 6<sup>th</sup> form and one undertaking a 3-year nursing diploma course, funded by a scholarship, with KIKN paying an allowance for books and subsistence. The other three young people have entered medicine degree courses sponsored by an American charity and are no longer sponsored by KIKN.

We continue to sponsor one boy at Paropakar Boys' Orphanage and school, which is located in Bhaktapur, on the outskirts of Kathmandu.

Laxmi, a severely physically disabled young woman, commenced a social work course in October 2018, and is now completing her third year. KIKN funds Laxmi's course and we contribute to 50% of her wifi costs, to enable her to carry out her course work.

Sunita, a sponsored young person, who was living with her father, step-mother and two younger siblings in one over-crowded room, moved into the Save Lives Orphanage in 2017, and continues to live there, helping with chores in return for her bed and board. Living at the orphanage enables her to study more easily, but she continues to have contact with her family, who live close by. During the year she has left Neel Barahi School and is training to be a teacher.

Three other former pupils from Neel Barahi School, are undertaking teacher training courses, with another taking a literature degree. We provided 6 months living allowance for Rajkumar, one of those taking a teaching course, as he was made homeless when the shack where he lived with his grandmother was demolished in the recent slum clearance.

The other sponsored children and young people live with their families and attend Shree Neel Barahi School and Lubhoo School. In 2021, they all received a supply of new clothing, funded by KIKN.

We have three graduates, Asmita, who completed her business studies degree in 2017, and Apsarah who completed her teacher training course in 2019. Sangita completed her Chartered Accountancy degree in 2020, and secured an apprenticeship at a bank in Kathmandu. These graduates are no longer sponsored by KIKN, but maintain links with the charity, via Mrs Mathema in Nepal.

From 2021 covid appeal funds, we funded 9 mobile phones to assist with online learning for some pupils during pandemic school closures.

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In 2021, despite the pandemic and long school closures, all the sponsored children received the usual new sets of clothing, as funded by KIKN.

Each year, when the Chief Officer has travelled to Nepal, she has visited all the sponsored children and taken a personal greeting from each sponsor to their sponsored child. As this was not possible to be undertaken personally in 2021, due to the coronavirus pandemic, sponsors letters and other goods for the sponsored children and young people were sent to Kathmandu by international courier.

### **Save Lives Foundation Orphanage**

All children in the orphanage are supported by KIKN. The orphanage is in Bafal, an impoverished area of Kathmandu.

In previous years we have funded:

- the installation of solar panels, to have less reliance on the generator and its costly fuel, and;
- a water filtration system, following the 2015 earthquake, in view of the badly contaminated water supply
- the increase of solar panels from three to five (again after the 2015 earthquake) to enable continuous use of the fridge and the water pump
- wardrobes for the teenage orphanage girls were purchased in 2018
- two bunk beds for the children, warm wool blankets for all the beds, a new microwave oven for the kitchen, and a vacuum cleaner were provided in 2019

We fund karate classes for the orphanage children.

In April, Trustees agreed to fund a living allowance for Rajesh, who has left to live elsewhere in Kathmandu with his poverty-stricken family.

In January 2021 Mrs Mathema held an official ceremony to hand over the legal responsibility of the children in her care to the village elders or relatives of the children living at the orphanage.

This took place in the presence of staff from the Social Welfare Council and the families concerned. By officially handing over, Uma discharged her legal responsibility should any of the children meet with accident, misdemeanour, etc, and there would not be any legal implication for Mrs Mathema, the guardian. It simply means that should any of the children choose to leave the orphanage, they can. Apart from Rajesh, all the children will stay on till they finish their university education.

This does not affect the validity of the Save Lives Foundation Orphanage, nor KIKN's future work with Mrs Mathema and the orphanage.

In early 2021, KIKN funded flu vaccinations for Mrs Mathema and the orphanage children.

KIKN could not function without Mrs Mathema's goodwill, time and efforts in ensuring that our work is undertaken in line with good governance. As recognition of the contribution that Mrs Mathema makes towards the smooth running of KIKN's charitable works in Kathmandu, we make a quarterly contribution to rent and utility bills at the Save Lives Foundation Orphanage, together with an ex-gratia payment.

### **Shree Neel Barahi Higher Secondary School**

Shree Neel Barahi Secondary School is in Tankeshwor, near the Kalimati market in Kathmandu, a short distance from the Save Lives Orphanage, and another impoverished neighbourhood in Kathmandu where many of the families live below subsistence level.

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The school takes children from nursery school age to sixth form. The school had some 700 pupils, when Kids in Kathmandu first began providing support in 2011, but the school has increased in size substantially since that time, very much in part due to the equipment and infrastructure that KIKN has funded over the years. In 2011, there were only 8 students in the sixth form, and now there are more than 250, with a total school population in excess of 1,200 pupils.

In past years, in addition to refurbishment & equipment projects, we have provided the school with:

- 35 desktop computers and computer desks in the early years, plus repair of computers in 2018
- a photocopier
- solar panels
- a new science lab
- an inverter (mini generator)
- Nepali dance costumes
- 10 new computers and additional software for the school in 2019, to replace computers originally provided by KIKN, but no longer usable.

Much of the equipment has been funded from grants made to KIKN by Futures for Kids (FFK).

We fund 50% of the salary of a computer/science teacher, to enable the school to recruit and retain a suitable candidate.

We fund the karate teacher's salary, to provide extra-curricular activities, especially for the less academic children. In 2021, Smriti Lama, a KIKN sponsored pupil at Shree Barahi School who excels at Karate, achieved her black belt in the sport.

From January 2013 we have funded a breakfast club for 100 nursery children, and in 2019 we increased the funding to support an additional 50 children. During 2020 Neel Barahi School was included in KIKN's pandemic food relief programme.

From our 2021 covid appeal, we funded food costs for one month for 30 children who attend Neel Barahi School, in view of the ongoing school closures during the pandemic, and no access to the breakfast club.

Over the years, KIKN has sponsored many children attending Neel Barahi School. We currently sponsor five children still at school. Five ex-pupils are currently undertaking graduate courses, four in teaching and one in literature. Three sponsored young people from Neel Barahi School KIKN have now graduated.

### **Lubhoo Secondary School**

KIKN has supported Lubhoo School since 2016. Lubhoo is a poor Newar village in the Lalitpur district of the Kathmandu Valley, east of Kathmandu, some 7 kilometres from the capital city (but 13 kilometres via potholed roads). It is a small school, whose school population has increased since KIKN started to support the school.

At Lubhoo School we have previously been able to fund:

- 20 computers, desks and chairs
- solar panels
- furnishings for the nursery classroom
- play equipment for the playground (swings, slide and two see-saws)
- two basketball poles and layout of a badminton court

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- a PA system
- science lab improvements
- 18 sets of desks and chairs (providing space for 54 pupils) for use in their new building
- reference library books, to assist upgrading the school's educational status
- 12 computers with desks and chairs for vocational engineering course

Much of the equipment has been funded from grants made to KIKN by Futures for Kids (FFK).

During 2019, from a Nepal Government grant and funding by an Austrian mountaineering charity, school building works that had been under construction for several years were largely completed and operational. A Vocational College for Engineering opened in April 2019, and the school continued to recruit more pupils. Many of the purchases listed above have enabled Lubhoo School to improve its facilities and educational status.

In 2016, we commenced funding a much-needed breakfast club for 100 children at the school. The attraction of more pupils to the school is largely accredited to the introduction of the breakfast club. In January 2020, the funding to the breakfast club was increased to cater for 150 children. During 2020, Lubhoo School was included in KIKN's pandemic food relief programme.

From our 2021 covid appeal, KIKN provided the following for KIKN sponsored children and their families at Lubhoo School:

- we funded food and rent for the nine sponsored children.
- funded 20 bench seats for the school's new Vocational Engineering Course classroom.
- provided for the payment of 6 months' rent and the purchase of equipment for the widowed mother of Binita, a sponsored pupil at Lubhoo School, to enable her to set up a tea shop business to support her family.
- paid for a sewing machine for the mother of Upsana, another pupil at Lubhoo School, to enable her to set up as a seamstress at her home to support her family.
- funded the building of a zinc house for the family of Nita, whose family had been evicted (known as a zinc house, as the walls are built with bricks, but covered with corrugated zinc).

### **Ishwor Adharbhot Primary School**

Ishwor Adharbhot Primary School is a very small school in Swayambhu, in Kathmandu city. In September 2017, when the Chief Officer was first introduced to this school, there were only 50 pupils. The school population now fluctuates between 85 and 90 pupils. The school is very poorly furnished, with no glass in the windows, and is built around a small compound serving an extremely impoverished community, where there are many beggar children. No school fees are payable.

To date we have:

- provided a computer, printer, a photocopier, table and chair for the school
- provided flooring and equipment for the beggar children's classroom
- funded electrical wiring for classroom lights and fans
- purchased two sets of school uniforms, made to measure by local trades people
- provided a supply of exercise books, stationery, a drum set and a metal lockable cupboard

KIKN continues to supply exercise books to the school, as required, and more were provided in 2021.

Much of the equipment has been funded from grants made to KIKN by Futures for Kids (FFK).

In September 2017, we started to fund a breakfast club for 50 children, and funding was increased to include all 85 pupils from January 2018.

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In October 2018, we commenced funding a contribution to the nursery teacher's salary at Ishwor School, to enable the school to pay and retain a suitably qualified person, and this funding was increased in October 2019.

From the end of 2019, KIKN has funded a quarter of the cost of the school's water and electricity bills.

Each year since 2017, KIKN has funded food for the families of the 30 beggar children, which is distributed during the Chief Officer's visit, and prior to the Dashain festival, and in 2019 this was provided to the families of every child attending Ishwor School. As this was not possible in 2020, due to the coronavirus pandemic, Ishwor School was included in KIKN's food relief programme.

As with previous years, all children at Ishwor School received a full set of uniform and other warm clothing in 2021, funded by KIKN.

From our 2021 covid appeal, food costs for one month for 90 children at Ishwor School was provided by KIKN.

Also, from our 2021 covid appeal, KIKN provided a table, chair and bookshelf for the school.

### **Saraswati Secondary School**

Saraswati Secondary School is located in Thecho District in Lalitpur, on the outskirts of Kathmandu, some 13 kilometres from central Kathmandu, though due to poor roads, travel by car can take a considerable length of time. The school has 500 pupils.

When the school was visited in September 2019, the poverty of the majority of pupils was palpable. Many of the children had red-brown coloration on their uniforms and it was explained that the breadwinners in these families mostly work in the local brickworks.

KIKN started supporting this school in January 2019, and we have provided the following:

- purchased 20 computers
- paid for the refurbishment of one of the classrooms

In 2019, we saw that the school was making good use of the 20 computers donated by KIKN (through a grant from Futures for Kids). As well as teaching the pupils, a local NGO (Non-Governmental Organisation) is assisting the school's teachers with IT literacy.

From 2019, we have funded a daily breakfast club for 100 pupils, which the school stretched to feed 135 children each day, helped by lower food prices in more rural areas outside the capital city centre. During the 2020 coronavirus pandemic, Saraswati School was included in KIKN's food relief programme.

### **Shree Buddha Secondary School**

Shree Buddha Secondary School is located in the Godawari municipality of Lalitpur, in the Kathmandu Valley. The school is approximately 18 kilometres from central Kathmandu, and as with other areas in the Kathmandu Valley, journeys by car can be tortuous in view of poor road conditions, particularly during the monsoon season.

However, the school has a forward-thinking Chair of the School Board, who is committed to raising funds through his networking. From local donations, a clean water station was built following the 2015 earthquake, and free uniforms have been procured. Some past pupils have received grants to attend university.

The school calls its nursery a 'playgroup'. There are very young children in this class, some only 18 months old, who require assistance with feeding from school teachers and helpers. Taking these

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young children into school enables their parents to seek casual work. In 2019, we were informed that the school has a high number of orphaned children, many of whom are looked after by local NGOs.

The three rooms where the 55 nursery children are cared for (and educated) were poorly furnished and equipped, with inadequate flooring or blankets.

We have provided the following in past years:

- refurbishment of the nursery classroom
- purchased 12 computers, desks and chairs
- funding towards a Foundation of New Engineering Course

Funding for the refurbishment, computers and furniture was provided by grants from FFK.

In 2020, KIKN started to fund a nursery class teacher/feeding assistant, in view of the young age of many of the nursery class children.

In September 2019, KIKN commenced funding a breakfast club for 50 children. The school has 650 pupils, 35 of whom joined the school when the breakfast club was established. In 2020, KIKN increased the funding for the breakfast club at Shree Buddha School to cover 75 children per day, and increased to include 100 children in 2021. During the 2020 coronavirus pandemic, Shree Buddha School has been included in KIKN's food relief programme.

From unspent breakfast club monies in 2021 (due to school closures during the pandemic), KIKN funded the purchase of 8 computers, desks and chairs for the school.

There were 294 new entrants to Shree Buddha School's 6<sup>th</sup> form (O & A Level) in 2021, and we funded school uniforms for them all.

### **Nepal Adarsha Secondary School**

Nepal Adarsha Secondary School is a small inner-city school, with just over 300 pupils, located not far from Durbar Square, whose historic temples were badly damaged in the 2015 earthquake.

The school is housed in two blocks. One block is a recently constructed, government-funded building, as the original was destroyed in the 2015 earthquake, and the other block is an older building on the opposite side of the street. The new block houses the nursery class and younger children.

The school's headteacher has been successful in networking with local businesses, and 20 computer tablets have been donated to the school. Thus, the school is conducting some teaching via e-classes.

KIKN has provided the following at the school in previous years:

- 12 computers, desks and chairs
- photocopier
- Gas stove, eating bowls and spoons for the breakfast club

FFK grants have supported the purchase of the above items.

A KIKN-funded breakfast club for 50 pupils was set up in September 2019. From January 2020 this was increased to 100 pupils. During the 2020 coronavirus pandemic, Nepal Adarsha School was included in KIKN's food relief programme.

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**BENEFITS TO THE WIDER COMMUNITY IN KATHMANDU**

Almost all the goods and services we fund in Nepal are locally sourced in Kathmandu. The children's school uniforms and other clothing are tailored or purchased in the neighbourhood. Most tables, desks, cushions or any other furniture we purchase, are made by local carpenters and craftspeople. Clearly, purchase of these goods has been at a much lower level during the 2020/21 coronavirus pandemic.

Computers and other technical equipment are purchased locally in Kathmandu.

In addition, the breakfast clubs at the six schools we support provide employment for the cooks, and all the raw food ingredients are sourced locally. Again, as the schools have been regularly closed since throughout the coronavirus pandemic, the cooks and local providers of food for the breakfast clubs, will have had less income from KIKN funded projects.

The computer teachers at Shree Neel Barahi Secondary School, the nursery teacher at Ishwor School and the nursery teacher/feeding assistant at Shree Buddha School have secure employment due to our funding. The karate teacher at Neel Barahi School has a regular source of income.

When able to visit Kathmandu, KIKN's Chief Officer buys craft goods in Nepal to sell in the UK to raise more funds. Again, this was not possible during the pandemic.

We are pleased to report that the funds we raise in the UK not only enriches the lives of impoverished children in Kathmandu, but also benefits the wider economy through the provision of employment for local people and by supporting local businesses.

For sponsored children and young people whom we support, their educational opportunities assist them to go onto higher education or obtain employment, so that they are better able to support their own and their extended families, in the future.

We have asked those young people whom we support and are already in further education, that when they eventually have employment (and a suitable income) to consider supporting a young person still at school, so that the circle of educational opportunity continues. Our first graduate, Asmita, who is also a local councillor, is now supporting a young girl who attends Neel Barahi School with her educational fees.

**CORONAVIRUS PANDEMIC IN NEPAL**

Amnesty International reported that the 2<sup>nd</sup> wave of the coronavirus pandemic in 2021 was devastating in Nepal, and impacting badly on the country's underfunded health system. Nepal had one of the world's highest rates of covid-19 infections. There were shortages of medicines and equipment for those with covid-19.

UNICEF reported that the main challenge for hospitals across Nepal during the 2<sup>nd</sup> coronavirus pandemic wave was the lack of oxygen supplies. In September 2021 UNICEF delivered 600 oxygen concentrators to the Nepal Government, which were distributed across the country, and have set up oxygen concentrator banks.

The Kathmandu Post (newspaper) reported that by September 2021, only 15% of the population had been vaccinated against covid-19. This increased to 31.5% by the end of October, with a vaccination drive that was intended to fully vaccinate all the population by the end of December 2021. However, it was not expected that this target would be reached, with only 42% expected to be vaccinated by the end of the year.

It was reported that vaccine scarcity was not an issue, as Nepal was receiving doses by the million on a regular basis. Apart from vaccine scepticism, the major obstacles were the problem of vaccine storage and the lack of trained human resources.

**KIDS IN KATHMANDU NEPAL LTD**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**CURRENT POLITICAL AND SOCIO-ECONOMIC SITUATION IN NEPAL**

Nepal is a land-locked country, with a population of some 28 million. The population of Kathmandu, the capital city is around 1.5 million, although reported figures are inconsistent. Currently, 21 per cent of the population live below the poverty line, which is calculated at living on less than 1.9 US dollars (£1.45) per day.

Nepal has been politically unstable for many years, with little investment in the country's infrastructure. However, following the adoption of the Constitution of Nepal in September 2015, the coalition government was looking to improve facilities. Since 2017, the country has been ruled by the Nepal Communist Party (NCP).

The regular load-shedding in Kathmandu (no access to electricity supplies for certain periods everyday) has largely ceased, as more sustainable power supplies have been established.

Another recent improvement is that water pipes are being laid in the Kathmandu Valley to enable everyone to have access to clean and free piped water. The majority of people in the lower socio-economic groups currently have to rely on the collection from and use of water at local wells in their vicinity for all water supplies. Only people who can afford to pay have been able to buy fresh water transported by tankers.

The government is also starting to supply computers to some schools. The indication is that, over an estimated period of 4-5 years, all schools will be resourced with computers and computer science teachers.

Prior to the adoption of the constitution, Nepal was divided into 14 administrative zones and these have now been reorganised to form 7 provinces, each with its own headquarters, chief minister and administrative staff. The Nepali press has reported that many people have expressed concern that services and infrastructure will not be improved as they consider that elected officials have a tendency to misuse the revenue the government receives. There is a view that the rich get richer whilst the poor get poorer.

Although India and Nepal have an open border, political relationships are not always positive, and there are disputes over the border in at least two areas in Nepal. There is competition between China and India to develop and improve infrastructure. China is currently favoured by Nepal, as China had helped Nepal during the economic blockade imposed by India in 2015.

In September 2020, it was reported that China had encroached onto Nepal's territory and constructed 11 buildings in a remote area of the Himalayas, bordering Tibet. However, the Nepalese Government has been largely quiet about these issues, despite local protests. This may not be surprising given that China is the highest provider of foreign aid to Nepal.

Unfortunately, the economy has been unstable, partly affected by regional conflict in India over territorial issues in Kashmir. During 2019, the Nepalese rupee fell to its lowest level against the GB pound, and inflation was running at 30%. This meant that purchases in Kathmandu had to be made with caution, to remain within the budget approved by Trustees. Fortunately for KIKN, the level of the Nepalese rupee against the GB pound has risen significantly during 2020 and 2021.

However, alongside the coronavirus pandemic crisis, Nepal has been plunged into more political turmoil. A constitutional crisis was triggered in December 2020 when the Prime Minister, KP Sharma Oli requested the President to dissolve parliament in a bid to counter discord within the ruling party. At the end of May 2021, the President dissolved parliament for the second time. There were rallies in several cities in Nepal against what was seen a bid by the President to protect the Prime Minister KP Sharma Oli's political career, after he had lost a confidence vote in early May.

China has tried to mediate between the factions. Relations with India remain sour, since the 2020 territorial border disputes.

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The Prime Minister was then forced out of office by a landmark Supreme Court verdict, and was replaced in July 2021 by Sher Bahadur Deuba, who became Prime Minister for the fifth time and formed a coalition government. The new government then ruffled feathers, by beginning an investigation into the possible border encroachment by China.

Deuba attended the COP26 Summit in November 2021 and raised issues of climate change in the Himalayas.

The Millennium Challenge Corporation (MCC) agreement to a grant of \$500 million USD by the USA to Nepal for building electrical transmission lines and improving connectivity has yet to be ratified, due to a lack of political party consensus on the agreement. Nepal would contribute \$130 million to the project. Transmission lines would be built to the Indian border, to enable Nepal to export power from Nepalese hydropower projects that are expected to produce a surplus in the next decade. The funding would also provide for 300km of improvements to the East-West Highway, with the hope to encourage and incentivise the Nepal government to spend more resources on maintenance of key roads.

In 2021, the Nepali Army became the 2<sup>nd</sup> largest troop contributor to the UN peacekeeping mission.

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**FUNDRAISING**

Due to the coronavirus pandemic 2021 has been another difficult year for KIKN fundraising, as we have been unable to organise our usual fundraising activities, such as quiz nights, the annual charity cricket match, cake sales, or individual fundraising events.

We are fortunate that all the children we sponsor are funded by individual sponsors, who donate a regular monthly or annual sum of money to the charity. We also have many other regular donors, who donate monthly or annually, but do not sponsor a named child. The sponsors and other regular donors are the backbone of our fundraising efforts. All sponsors and donors have continued their regular donations during the year, and we are pleased that the number of sponsors has again increased during 2021.

We are particularly thankful for the grant funding and support that we have received from Futures for Kids (since 2011) and from the John Horseman Trust (since 2015).

Much of Futures for Kids (FFK) grants has enabled us to buy equipment for the schools that we support. Their funding has also enabled the expansion of some of the breakfast clubs.

Most of the Horseman Trust's annual grant funding is utilised in the provision of breakfast clubs in KIKN schools.

Some regular sponsors give substantial annual amounts of money to the charity. We also receive some smaller regular donations, and some sizable one-off donations, from friends and supporters of KIKN.

In September 2021, the Chief Officer, as Founder of the Charity, wrote to all sponsors, donors and major grant funders to advise them that she was terminally ill, and to ask if they were willing to continue supporting KIKN after her death. There was universal support for KIKN and assurances received that funding would be ongoing, with the Trustees continuing to run the Charity in the spirit with which Ms Lai See Chew had led it during the previous ten years.

KIKN was using Virginmoneygiving as our sole charity fundraising platform on the basis of best value for money. However, during 2021 this service ceased to be available, and after much exploration of suitable alternatives, the Trustees agreed to use a service called Wonderful Payments Ltd for donations via our website. This service became available in November 2021. Some donors used Virginmoneygiving as the means of making regular payments to KIKN. Unfortunately, Wonderful does not support regular payments at the moment, so Trustee Mr Stephen Smith had to ask such donors to migrate to regular payments to the KIKN HSBC bank account. We have a donate button on our website which provides a direct link to the Wonderful payment system to enable one-off donations. Wonderful is currently working to provide a regular donation option.

From 01 November 2021, HSBC, our main banking provider, started charging fees on their charity accounts. This will mean that the charity will incur approximately £500 in additional bank charges during the financial year 2022. Again, suitable alternative provision was explored, but almost all major banks are now starting to charge on a similar basis. The Trustees made a decision to remain with HSBC, with a further review to be made by the Trustees after the end of the 2022 financial year.

During 2021, the Trustees were only able to organise a few fundraising events:

- *I am Belmaya* – film showing the life of a Nepali girl – 14 Feb 2021. From contact by BRANGO (Britain & Nepal NGO Network) to the Chief Officer, KIKN agreed to have a private online showing for a Tideturner Films documentary made by Sue Carpenter, who had filmed Belmaya in Nepal over a period of 14 years. Money raised for access to the film was shared between KIKN, the filmmaker, and Belmaya. The film was advertised through KIKN newsletters and Facebook. There was a very positive response, with feedback from many KIKN supporters that the film provided a

**KIDS IN KATHMANDU NEPAL LTD**  
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very moving insight into the lives of Nepali girls and young women. KIKN received £884 from this film showing.

- *Brighton Half Marathon – October 2021.* Trustee Ms Kate Pottinger raised funds from sponsorship for her participation in the Brighton Half Marathon, which raised £1,650.
- *Donations in memory of Ms Lai See Chew – October 2021.* An online memorial fund was set up, with proceeds to be equally divided between KIKN and St Christopher's Hospice, in accordance with Ms Lai See Chew's wishes. KIKN received £1,159. A further collection of £500 was raised from mourners at the funeral. Some other donations were made directly via the KIKN website. In total more than £4,000 was received from all sources.
- *Online Raffle – November 2021.* Trustee Mr Stephen Smith organised a very successful online Christmas raffle, which raised an approximate sum of £900, which is awaiting verification from the telephone and text providers.

Other funds raised during 2021:

- We received over £9,450 in donations from our June 2021 coronavirus relief appeal to sponsors, donors and other supporters. This included a grant of £5,000 from FFK.
- We were pleased to receive the annual grant of £5,000 from The John Horseman Trust.
- Jacek Rosiecki donated £1,500 from a Trayport Ltd company fund-raising event.
- We were very grateful to receive a further grant of £2,000 from FFK in December 2021.

We especially thank the following individuals and organisations who have contributed significantly to our fundraising:

- Futures for Kids Charity (FFK)
- The John Horseman Trust
- Jacek Rosiecki (Trayport Ltd)
- Lyn & Sarah Noyes
- Kate Pottinger
- Mrs Yan Foo

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**PUBLICITY**

**Website, e-Newsletter and other Technology**

Trustee Mr Stephen Smith regularly updates the KIKN website ([www.kidsinkathmandu.com](http://www.kidsinkathmandu.com)) which is very user-friendly, publicises our projects in Nepal, and provides a background to the charity and our Trustees. We pay an annual fee to ensure adequate back-up and security for the website, which is hosted by GoDaddy.

During the past year, KIKN has continued to make regular postings on our Facebook page to inform all of our followers about how we are spending their sponsorship monies and donations in Kathmandu. We have found this a powerful medium, especially the ability to quickly upload photographs from Nepal with the narrative. This has been particularly helpful in 2021 for our food relief campaign fundraising, the Belmaya film showing, and our online raffle, and for other national campaigns such as Giving Tuesday (as this was close to the raffle and Ms Chew's memorial appeal, we did not participate in Giving Tuesday in 2021, in respect for potential donor fatigue).

The website has a link to our charity fundraising platform's web-page, and we find that we receive a regular stream of small and larger donations via that route.

We send out quarterly e-newsletters, which greatly enhances our ability to reach a wide audience and to keep our regular supporters aware of the progress of KIKN projects and of fundraising events. Again, during 2020 this was very useful for raising funds for our food relief campaign.

We send out hard copies of our Annual Report to our major donors and email it to other supporters, together with posting it on our website.

As a thank you, annual calendars showing photographs of our work in Kathmandu are sent to long-standing supporters, sponsors and donors. The 2021 calendar was dedicated to Ms Chew's life and work for KIKN in Kathmandu.

The use of our payment card reader at cake and craft sales and other events greatly enhances KIKN's ability to sell goods, although this has not been much needed during the pandemic. In previous years, we have significantly increased our sales at fundraising events, where potential buyers may not have enough cash, but have credit/debit cards available.

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**RISK MANAGEMENT & KIKN POLICIES**

Trustees regularly review and update our Risk Management Plan and our policies.

In addition, Ms Marjorie Jackson, Trustee, reviews Charity Commission updates, and reports back to Trustees on any matters that are relevant to KIKN, to ensure that Trustees are aware of and act upon such matters, as appropriate.

**Risk Management**

The KIKN Risk Management Plan was reviewed and updates approved by Trustees in October 2020.

In July 2021, Trustees agreed the renewal of our Public Liability and Professional Indemnity Insurance policy with Hiscox for another year until 31 August 2022, with no change in premium.

**Our Policies**

We have the following policies, all of which are posted on our website:

***Safeguarding Children Policy (October 2019)***. This policy supersedes the previous Child Protection Policy. The policy incorporates the latest guidance on child protection for a small charity, where the children reside in a foreign country. Any Trustee or sponsor visiting Nepal on KIKN business will be required to have an enhanced disclosure check performed by the Disclosure and Barring Service (DBS).

***Privacy Information Policy*** – in compliance with the General Data Protection legislation (Approved April 2018, Revised June 2018).

***Banking Information and Scheme of Delegation*** (Revised October 2019).

***Reserves Policy*** (Revised June 2019).

***Investment Policy*** (Revised October 2019).

***Conflicts of Interest Policy*** (Revised Jan 2019)

**Supporter Promise** - in compliance with the code of Fundraising Promise (Approved October 2019)

**KIDS IN KATHMANDU NEPAL LTD**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**OBJECTIVES AND PLANNED ACTIVITIES**

We aim to undertake the following activities in 2022 to meet our charitable objectives:

1. *Trustees* – to identify any potential new Trustees willing to contribute to the work of the charity.
2. *Sponsors* – to maintain or increase the current number of sponsors, to enable sponsored children and young people to remain in education until at least school leaving age.
3. *Regular Donors* – to maintain or increase the number of donors, to assist with funding on-going projects.
4. *Extra-Curricular Classes* – to continue funding karate classes at Neel Barahi School and Save Lives Foundation Orphanage.
5. *On-going Support to Current Projects* – to raise sufficient funds to continue support of on-going projects (e.g. breakfast clubs for nursery children at the six schools, plus part-funding salaries of the school posts we support).
6. *Continuing & New Projects* – to review ongoing projects and to prioritise any newly identified projects with regards to available funding.
7. *Higher Education* – to fund university and higher education courses for our sponsored children, as required and if affordable.
8. *Higher Education/University Funding* – to work with Mrs Mathema to identify funding and/or course opportunities in Nepal for sponsored young people seeking to enter higher education.
9. *Higher Education Reserve Fund* – to continue holding some funds in reserve to assist sponsored young people with course funding.
10. *Exchange Rate* – to maintain our projects within the restraints on funds due to the fluctuations in exchange rates between GB pound and Nepalese rupee.
11. *Local Resources* – where possible, to continue sourcing goods that we purchase in Kathmandu from local suppliers and crafts people to contribute to the local economy.
12. *Futures for Kids & the John Horseman Trust* – to keep both organisations fully informed about the projects we fund from their grants.
13. *Fundraising activities* – to organise fundraising activities to raise additional funds and to engage friends, supporters, and local communities in the work of the charity. This will be dependent on the easing of the coronavirus pandemic restrictions during 2022.
14. *Publicity and Technology* – to regularly update our website and Facebook page, to send out regular e-newsletters, to ensure that ongoing supporters and others are aware of fundraising events, know how to make donations to the charity, and receive updates on our work and projects in Nepal.
15. *Policies* – to review (and update, as required) KIKN's policies and Risk Management plan. This is particularly relevant to any new guidelines issued by the Charity Commission.

The six Trustees volunteer their time, personal skills and resources to ensure that the charity continues to thrive and achieves its objectives. We aim to maintain our income streams from sponsors, other donors and fundraising events so that we can continue to meet our commitment to support the children and young people whom we sponsor. In addition, we strive to benefit the Save Lives Foundation Orphanage, Shree Neel Barahi School, Lubhoo School, Ishwor School, Saraswati School, Shree Buddha School and Nepal Adarsha School.

Depending on relaxation of coronavirus travel rules, two Trustees plan to travel to Kathmandu, Nepal, in October 2022, to personally liaise with Uma Mathema, to meet up with KIKN's sponsored children and young people, to visit the schools we support, and to have an overview of projects supported by the charity.

**KIDS IN KATHMANDU NEPAL LTD**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**FINANCIAL REVIEW**

Our total expenditure for the period was £64,105 and with an income of £77,206 we have net incoming resources of £13,101. Together with funds carried forward from the previous year, there is a sum of £55,502 available at year end on 31 December 2021.

This surplus includes a sum of £7,429 Gift Aid reclaimed for 2021, but not yet received, and a scheduled quarterly payment of £13,411 to Nepal due to be transferred in January 2022.

The surplus also includes £12,770 held in our Redwood Bank 95-Day Notice account, intended for funding future university tuition fees for our sponsored young people.

There was a repayment of £3,955 in January 2020 to our HSBC account in relation to a failed payment to Nepal from the previous financial year which also resulted in HSBC paying a compensation amount of £200.

A further £3,735 is held in our Bank of Kathmandu Ltd account. There are various payments for fees that are still outstanding due to the schools being in lockdown. Trustees have agreed that the Nepal account should hold a reserve of £2,000 only, but this can be difficult to control as we do not always receive timely requests for payments for on-going school projects (e.g. breakfast clubs) that we support in Kathmandu. Before quarterly payments are made from our UK account, Trustees first assess what funds are available to utilise in the Nepal account.

The Balance Sheet shows current assets as £55,502, when the Gift Aid reclaim of £7,429 due from HMRC is taken into account.

Funding for all activities is raised by donations, from friends of the charity, from fundraising events or from grants. Sponsors of individual children make payments of regular donations to support a named child.

**Policy on Reserves**

Trustees have agreed that the reserve should remain at £5,000 in the UK account and, from 2019, £2,000 in the Nepal account.

The rationale for the UK reserves is that if we lose any sponsors or regular donors, we have sufficient funds in reserve in the UK account to cover a shortfall. In Nepal the reserve allows for the regular fluctuation of the Nepalese rupee against the GP pound.

**Funds Materially in Deficit**

We have no funds in deficit.

**Funds held as Custodian Trustee**

We hold no funds as Custodian Trustee.

**Trustees' Responsibilities in Relation to the Financial Statements**

The Trustees (Directors) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year, which gives a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for the year. 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;

**KIDS IN KATHMANDU NEPAL LTD**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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- make judgements 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;
- prepare the accounts on the going concern basis, unless it is inappropriate to presume that the charitable company will continue in operation; and to
- appoint an Independent Examiner to examine the accounts and to provide an Independent Examiner's Report.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

As a smaller company, under the terms of the Companies Act 2006, the Trustees have not required the accounts to be audited, but we are required by the Charity Commission to have the accounts independently examined.

This report was approved by the Trustees on 13 April 2022 and signed on their behalf by:



**Stephen Smith**

**Director**

**KIDS IN KATHMANDU NEPAL LTD**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**Statement of Financial Activities**

	Notes	2021	2020
<b>Incoming Resources</b>		<b>Unrestricted Funds</b>	<b>Unrestricted Funds</b>
Donations and grants	2	69,807	62,967
Fundraising Income	3	7,399	5,677
Other income	4	0	0
<b>Total incoming resources</b>		<b>77,206</b>	<b>68,644</b>
<b>Resources Expended</b>			
Charitable activities: supporting sponsored children, an orphanage and four schools in Kathmandu	5	61,381	65,298
Ex gratia payment		0	0
Purchase of Nepali/Craft Goods		0	0
Fees	6	1,039	1,225
Governance Costs	7	545	531
Administration Costs	8	993	871
Fundraising Costs	9	147	455
<b>Total Resources Expended</b>		<b>64,105</b>	<b>68,380</b>
<b>Net Incoming Resources</b>		<b>13,101</b>	<b>264</b>
<b>Other Gains and Losses</b>		<b>0</b>	<b>0</b>
<b>Cash at bank &amp; in hand at start of year</b>		<b>42,401</b>	<b>49,672</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>55,502</b>	<b>49,936</b>

The notes found on pages 24-26 form part of this Statement of Financial Activities and the Balance Sheet on page 23.

The Independent Examiner's Report can be found on page 27.

**KIDS IN KATHMANDU NEPAL LTD**  
**BALANCE SHEET**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**Balance Sheet**

		£	£
		2021	2020
<b>Fixed Assets</b>			
Tangible Assets		0	0
Investments		0	0
<b>Total Fixed Assets</b>		<b>0</b>	<b>0</b>
<b>Current Assets</b>			
Stock and work in progress		0	0
Debtors	10	7,429	7,535
Cash at bank and in hand at year end	11	47,303	41,790
Interest	12	770	611
<b>Total Current Assets</b>		<b>55,502</b>	<b>49,936</b>
<b>Creditors: amounts due within a year</b>		0	0
<b>Liabilities and charges</b>		0	0
<b>Net Assets</b>		<b>55,502</b>	<b>49,936</b>
<b>Funds of the Charitable Company</b>			
Unrestricted funds	13	48,502	42,936
Designated Reserve Fund - unrestricted		7,000	7,000
<b>TOTAL AVAILABLE FUNDS</b>		<b>55,502</b>	<b>49,936</b>

**Audit Exemption Statement**

For the year ending 31 December 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to smaller companies.

**Directors' responsibilities:**

- The Trustees have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006
- The Directors acknowledge their responsibility for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts,
- These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS 102 SORP.

**Stephen Smith, Director**

**KIDS IN KATHMANDU NEPAL LTD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**1. Accounting Policies**

**1.1 Basis of preparation**

These accounts have been prepared on the basis of historic cost convention 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 UK and Republic of Ireland (FRS 102) issued on 16 July 2014, to be used for accounts commencing on or after 01 January 2016.
- and with the Charities Act 2011.

**1.2 Changes to previous accounts**

None

**1.4 Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources
- the Trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Donations and Grants are only included in the SOFA when the charity has unconditional entitlement to the resources.

Gift Aid Tax reclaims are included to the value expected to be reclaimed from HMRC with regards to eligible donations received since registration with the Charity Commission on 27 May 2011.

The charity has no investments.

**1.5 Expenditure and liabilities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities for its beneficiaries.

Fundraising costs are those costs incurred in setting-up events to attract income.

The charity has no fixed assets.

There are no liabilities or charges due.

**2. Donations and Grants**

Donations and grants are from the following sources:

	£
Sponsor & Other Donations	42,843
Grants from Futures for Kids	7,000
Grants from John Horseman Trust	5,000
Gift Aid Reclaim 2020	7,535
Gift Aid Reclaim 2021 (Estimated)	7,429
<b>Total</b>	<b>69,807</b>

**3. Fundraising Income**

Fundraising income includes income from and donations towards all events held during the accounting period. Due to the Covid-19 restrictions this was restricted to the 'Belmaya' Film Event, Covid Appeal and the Brighton Half Marathon Sponsorship Appeal.

**KIDS IN KATHMANDU NEPAL LTD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**4. Other Income**

No other income has been received.

**5. Resources Expended on Charitable Activities**

Expenditure is broken down for sponsored children, Saves Lives Foundation Orphanage and projects at six schools

	£
School fees for sponsored children (some started higher education mid-year)	5,693
University/Higher Education fees for sponsored young people	5,887
Financial assistance for 6 months for A-Level student	720
Remaining payment from 3 <sup>rd</sup> round Food Relief Programme at Saraswati School	1,000
Food costs for one month for 90 children at Ishwor School (from Covid Appeal)	2,700
Food costs for one month for 30 children at Neel Barahi School (Covid Appeal)	1,050
Food costs for one month for 9 children at Lubhoo School (from Covid Appeal)	810
Building costs for zinc house for evicted family (from Covid Appeal)	947
Mobile phones for studying online x 9 at Lubhoo School (from Covid Appeal)	93
Table, chair and bookshelf for Nursery Class at Ishwor School (Covid Appeal)	531
Renting and equipping tea shop for BR family (from Covid Appeal)	1,406
Breakfast Club for 150 nursery children at Shree Neel Barahi School	5,744
Breakfast Club for 150 nursery children at Lubhoo School	5,744
Breakfast Club for 100 children at Shree Buddha School	2,873
Breakfast Club for 100 children at Saraswati School	2,873
Breakfast Club for 100 children at Nepal Adarsha School	2,873
Breakfast Club for 80 children at Ishwor School	1,532
Salary 0.5 computer/science teacher at Neel Barahi School	1,200
Karate teacher at Neel Barahi School	340
Contribution to nursery teacher salary for Ishwor School	419
Nursery/Feeding Assistant at Shree Buddha School	349
Contribution to electricity bill and water at Ishwor School	330
20 computer benches for vocational engineering class at Lubhoo School	2,250
Food and clothing costs for our sponsored children for the Festival	2,812
Food and clothing costs for Ishwor School children for the Festival	1,875
Sewing machine for mother of Lubhoo pupil	200
8 computers and computer furniture for Shree Buddha School	1,500
294 school uniforms for O-Level and A-Level pupils at Shree Buddha School	1,000
Educational materials including exercise books for Ishwor School	500
Contribution to rent & utilities at Save Lives Foundation Orphanage	6,000
Flu vaccination costs for Uma and children at save Lives Foundation Orphanage	130
<b>Total</b>	<b>61,381</b>

**KIDS IN KATHMANDU NEPAL LTD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**6. Fees**

Fees are for website hosting and security, bank charges for transferring monies to Nepal and Bank charges in Nepal. Fees also include Public Liability Insurance and an annual Zoom subscription for online Trustee meetings.

**7. Governance Costs**

Governance costs include the cost of printing the Annual Report.

**8. Administration Costs**

These costs include postage, printing and stationery.

**9. Fundraising Costs**

This includes the cost of a lottery licence with the local authority.

**10. Debtors**

The sum of £7,429 is the amount the charity expects to receive from HMRC from the Gift Aid reclaim for 2021.

**11. Cash at Bank and In Hand**

On 31 December 2021, there was a sum of £30,778 cash in our HSBC bank account, and we have a £20 cash float. £12,770 is held in our Redwood bank account. There was also a sum of £3,735 in the Bank of Kathmandu account. The £7,000 reserve is included in these sums.

**12. Interest**

Interest paid on the Redwood bank account was £770.

**13. Unrestricted Funds**

There are no restrictions on any of the expenditure of the donations and grants received, provided such expenditure complies with the Objects of the charity. The Reserve Fund of £7,000 is identified separately as an unrestricted Designated Fund.

**14. Company Status and Corporation Tax**

The company is limited by guarantee and does not have a share capital. The liability of the members, in the event of winding up, is limited to £10 each.

**15. Corporation Tax**

The Charitable Company submits a Corporation Tax return to HMRC, as and when requested. To date, as a registered charity, we have been exempted from any charges.

**KIDS IN KATHMANDU NEPAL LTD**  
**INDEPENDENT EXAMINER REPORT FOR THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**Independent examiner's report to the trustees of Kids in Kathmandu Nepal Ltd**

I report on the accounts of the Kids in Kathmandu Nepal Ltd (Charity no 1142150), which are set out on pages 22-26, for the period ended 31 December 2021.

**Respective responsibilities of trustees and examiner**

The Charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Charities Act
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention

**Basis of independent examiner's statement**

My examination was carried out in accordance with the general Directions given by the Charity Commission. 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no material matters have come to my attention which gives me reasonable cause to believe that, in any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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; or the
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

I 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.

**Name:** Tracy Richardson

**Relevant professional qualification or body:** ACMA (Associate Member of Chartered Institute of Management Accountants)

**Address:** 85 Norman Road, Leytonstone, E11 4PY

**Signature:**



**Date:** 23rd March 2022

**The Life Story of Sujan, a Sponsored Young Man Living at Save Lives Foundation Orphanage**

**Sujan Rana Praja**



Namaste! My name is Sujan Rana Praja. I was born in 16 March 2002 at Raksirang Makwanpur, a remote village where electricity and transportation has still not reached there today.

The Chepang are a group of indigenous people. They live in the rugged ridges of central Nepal. They eat food from leaf plates as they can't afford steel plates. The economic conditions are not good. They live in houses built with mud and straw. When we were in the village we would only eat once a day as there was not enough food to eat twice a day. We used to sleep on the floor as there was no bed.

The poverty was so high that people could only eat rice once a year or during special

events, as they could not afford it. I can remember our childhood where our mother used to go the forest to collect wild and fruits, vegetables and wild yams in search of food. Also, bats, wild birds and fish were caught from the nearby river.

Our mother was not able to provide basic needs and education for us. The life was so hard that sometime we use to eat nothing because of lack of food. The life was so tough that my brother also used to go together with mother in search of wild fruit and fishing so we could have enough food to eat.

As my mother wasn't able to provide education and other basic needs, she decided to send us to an orphanage. We two brothers came to Kathmandu in as bus. I still remember the moment of seeing the bus for first time. I was filled with happiness to see it, but also afraid to get on the bus. Then me and my brother got onto the bus to begin our journey to Kathmandu. We had biscuits and chips while we were on bus.

Me and my big brother were brought to Kathmandu by an uncle to stay in the orphanage. When we arrived there for first time, I was very afraid of the new surroundings. I could see other children like me were there. Later I met the other children and we began to be friends. I was sent there so I could have good food and to study. But the place where we used to stay had so many children like us there, and we weren't provided with enough food. Most of children like us, with half-filled stomachs used to eat the skins of bananas as well as of oranges, whenever we were given them to eat.

I used to play slides and games with other children in the garden. One evening while playing with a ball a street light bulb was broken so we were scolded very badly the owner of the orphanage. We used to call him by the name of Angel. We were taught to pray by the teachers there.

One evening, we were selected to move from there to another orphanage, with three more children. (This was to Save Lives Foundation Orphanage). When we arrived, we were provided with food and beds to sleep on. We woke up early in the morning and had our breakfast. Next day we had our haircut and took a bath to clean ourselves. We had a lot of lice in our hair too. Panjum had a big fire burn at her feet.

## KIDS IN KATHMANDU NEPAL LTD

### TRUSTEES' REPORT 2021

#### APPENDIX A – CASE STUDY

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Later another boy was brought to orphanage. His name was Rajesh. We called him big brother. He used to teach us our alphabet and numbers. We learned multiplication table and other Nepali alphabets, too.

After a month we were sent to school for study. The name of school was Sirius Higher Secondary School. When we arrived, we entered a big hall where I could hear the teacher teaching. I was very afraid of such surroundings, as it was the first time that I had encountered such a situation. After that we went to principal's office and were admitted into school. I still remember that school was large surrounded with trees and flowers. It was very beautiful place where children could learn peacefully.

I was first admitted at LKG (lower kindergarten). I still remember one embarrassing moment there. One time teacher asked me her name, but I replied her name was Musa. Actually, her name was Usha. I was very afraid at that moment as I thought she would scold me, but she replied her correct name was Usha not Musa (means mouse in Nepali).

After a few days studying in LKG I was promoted to UKG (upper kindergarten) as I was little big and was also good at studying. Since a child I was very curious. I used to open torches see what was inside them. I have damaged many electric gadgets so often, and got scolded for damaging them. I was good at studying so I had good exam results.

My favourite subject was science when I was child. I used to open toys that had motors to play with them. I liked reading books about how things work and how planes fly. I used to wonder, though being so big and heavy, how they used to fly in the sky.

I studied at Sirius School until Class 10. I completed my secondary school there. When I was at school, I didn't like to play sports as I was not very interested in them though I sometimes used to play basketball and kabaddi (a team contact sport with teams of seven players originating in Ancient India). Also, I liked playing chess so I often played with my social teacher and used to beat him.

I passed my SEE (secondary education examination) in 2075 (2018 CE – the Nepali calendar is based on the Bikram Sambat, an ancient calendar of the Hindu tradition which is 56 years and 8 months ahead of the Common Era).

I still clearly remember the moment of experiencing the earthquake. It was 25th April, 2015, a Saturday morning around 12 pm while me and my brother were playing cricket. Suddenly everything around us started moving, and then mom (Uma Mathema) was shouting 'it is an earthquake' and all we children should go to the shade of the garage for cover (this is actually a large covered area, like a veranda, in the orphanage yard, rather than a garage). Mom and sister were cooking in the kitchen when that incident happened. Though I was not afraid, I worried what will happen to us as so many aftershocks were experienced. I was praying to God to keep us all safe during this disaster.

Later when we checked the news, it was an earthquake of 7.8 Mw which was a large scale one. We stayed under the garage for days and after a few days had passed, one night it was raining and aftershocks was coming one after another. I was awake the whole night. I could see the cracks and gaps in the house and the ground due to earthquake.

After it was over, the Nepal government reported that many lives and properties were lost during this time. When it was over, people began to return to their normal lives. My school also restarted after a couple of months. We were taught how to be safe during earthquake and other disasters and what things should be done, and we should not panic at that time. No such type of disaster has occurred since.

After passing my secondary school exams, I had a holiday for 3 months. During that time, I went to some government schools for teaching practice. I taught children from class 1 to 5, in all subjects. After I had finished teaching practice, I went back to my home village, to make my citizenship. After a gap of 10 years the village had still not been developed. There was no electricity available. When I

## KIDS IN KATHMANDU NEPAL LTD

### TRUSTEES' REPORT 2021

#### APPENDIX A – CASE STUDY

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reached the village, I could see a woman waiting, who was my mother. We were walking on a road that was not good and it was very slippery as it was raining. I had to walk from the bottom of a hill to another hill to reach the house. It took me almost 2 hours. There was only one solar bulb to light at night time. When I reached there, I could see a small house made of straw and mud. I stayed there for a week.

Later my brother introduced me to my father. I was surprised to see that my father was alive, as I thought he was dead. I didn't remember him so I asked him 'are you my father? For real?' He replied he was. I was not ready to accept that truth, but it was real. When I was studying in school, I always used to write that my father was dead and I had no idea he was alive. After that we had a conversation. After staying for a week, I made my citizenship and returned back home (to Save Lives Foundation Orphanage).

After that I was admitted to Gyankunj Higher Secondary School for my high school studies. I studied science, which was the subject I liked the most. I completed my high school in 2077 (2020 CE). Before I had finished my high school, we had the corona pandemic all over the world, and Nepal was also affected. We had to take our board exam at our own college, rather than going to the exam centre for examination.

After I had returned home. I just did the casual things as usual, like taking online class from 7 am to 12:15 pm in the morning, doing homework and playing games. I also watched Anime and movies during my holiday. As we I don't know for how long the lock down will last, I will be doing same things as I do every day. These are the things that are being done in my Life at the moment.

I had prepared for engineering entrance, but I couldn't get any scholarships, so I decided to join BBA (Batchelor of Business Administration) as I would also like to be an entrepreneur. I joined Cosmos College of Management and Technology for my BBA programme. The course is for 4 years. I had my orientation programme after I was admitted. The orientation program was very informative about the course. I also met many new friends during this time.

*This account was written by Sujan mid-2021*

#### **The Life Story of Deepak, a Sponsored Young Man Living at Paropakar Boys' Orphanage**

##### **Deepak Dangi**



I was born in 2061 BS (2005 CE) in Makwanpur District (87km south west of Kathmandu). When I was age 6, I was admitted into Paropakar Orphanage in Kathmandu.

In the beginning I was worried and afraid. I missed my family so much because all the people were new to me, and stronger. But after some time, it becomes a habit. There were many friends who came because of the same problems ([poverty]). In the orphanage there is a different happiness - eating with many friends, sharing everything with others, reading in a group, and so on.

I started my school level from class 1. I spent 4 years in the Kathmandu orphanage. But in 2072 (2015 CE) it was destroyed by the earthquake. We felt so unhappy. Then we moved to Bhaktapur, where there was another branch of the Paropakar

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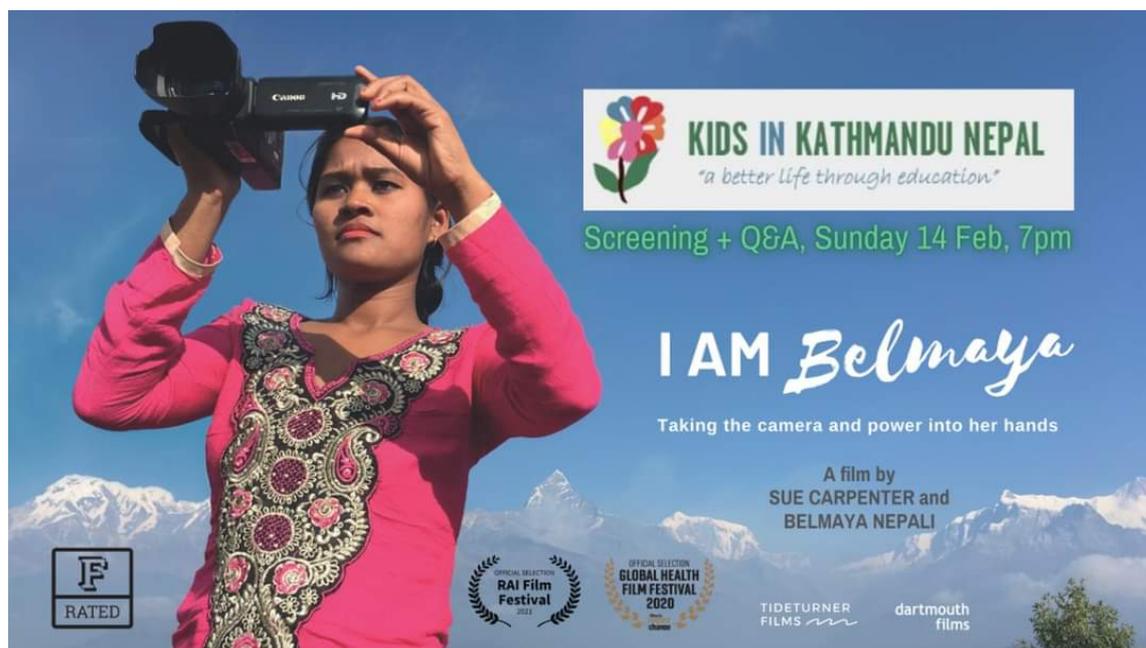
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Orphanage. At that time, we missed our old brothers, but we made new friends. Then we continued our studies.

I have now spent 6 years in this Orphanage. I have passed my SEE level examinations & I plan to choose a Management Faculty to start my new journey at college level education. In management I plan to choose Business Studies.

*This account was written by Deepak in mid-2021*

**I Am Belmaya – KIKN Private Film Showing February 2021**



If you wish to see this documentary film, it may be available to view on some streaming services.

**Smriti Tamang – Karate Black Belt**



Smriti (left) is a young woman sponsored by KIKN, and a pupil at Neel Barahi School, where we fund extra-curricular karate classes.

We are very proud of Smriti who has always shown great talent in Karate, and has recently achieved her black belt.

**Sarika Shrestha – Neel Barahi Covid Food Relief**

Sarika, a sponsored pupil at Neel Barahi School, with her step-mother, receiving KIKN covid relief food fund from Uma Mathema.

The family (father, step-mother, Sarika & young brother) lives in one room in a multiple-occupied block of housing.



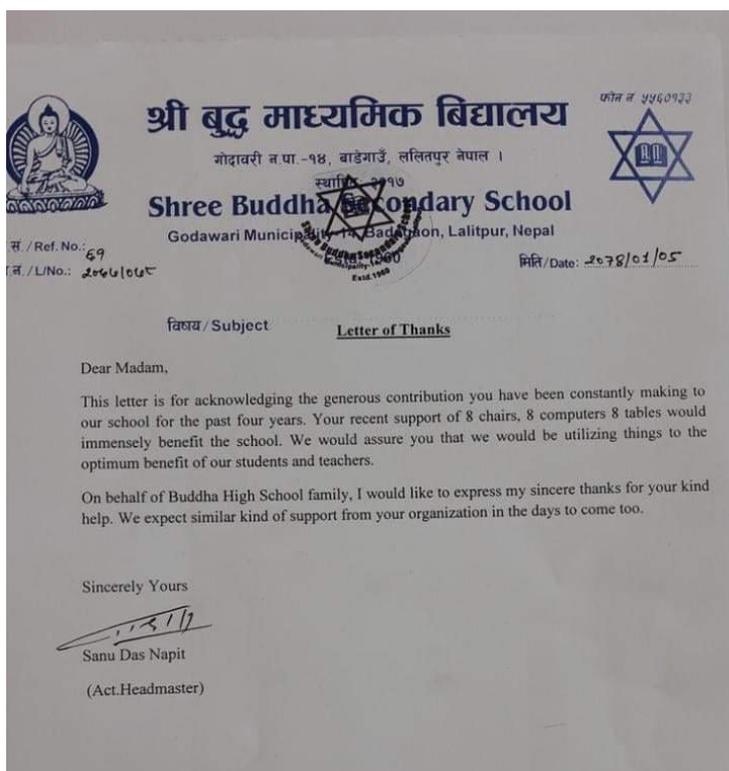
**Shree Buddha School Computers**



KIKN funded the purchase of 8 computers, desks and chairs for Shree Buddha school, from breakfast club underspend.

Thank you letter from Shree Buddha School.

Note date on Headmaster's letter is 2078 (2021 CE).



**Views of Kathmandu during the Coronavirus Pandemic in 2021**



The usually chaotic and traffic-filled roads and alleys of Kathmandu deserted during the pandemic.



**A Sanitising Station in Kathmandu during the Coronavirus Pandemic in 2021**

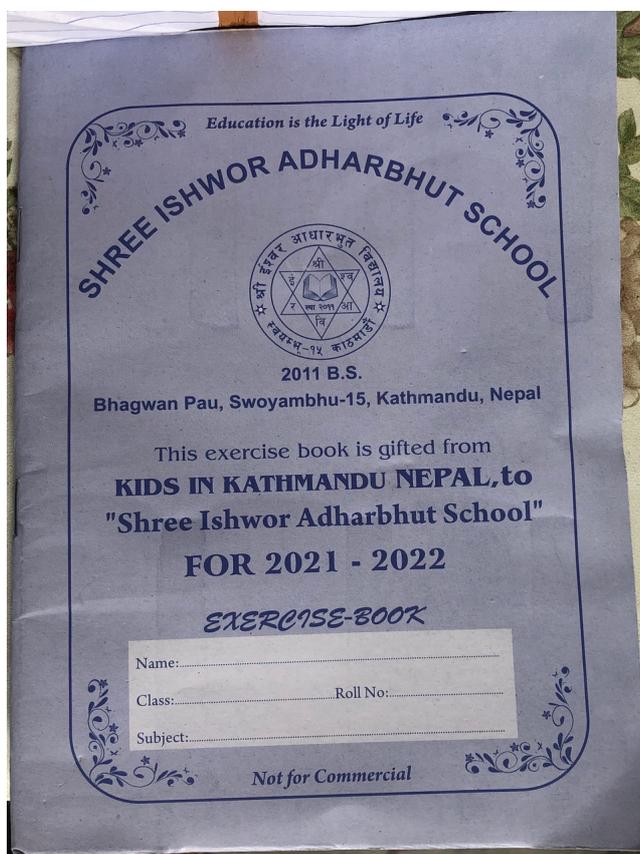


**Exercise Books provided to Ishwor School**



School exercise books purchased from KIKN funds.

Ishwor is a small school where all of the 85-90 pupils live in absolute poverty. There are regularly fluctuating numbers of pupils at this school.



Lubhoo School in Kathmandu Valley



KIKN has helped fund equipment at Lubhoo School for their Vocational College of Engineering.

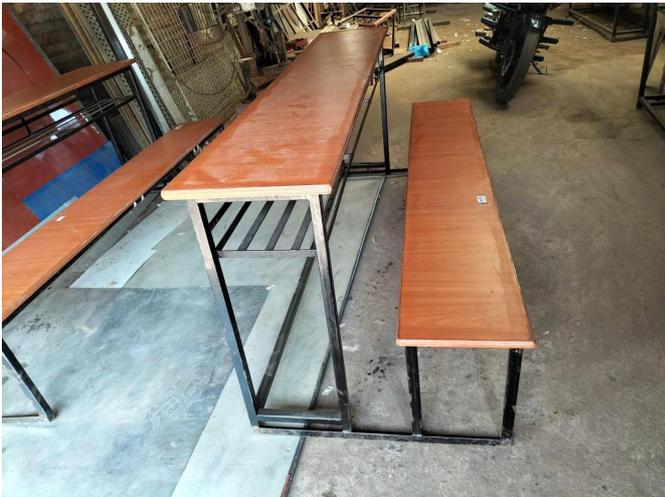
The nine KIKN sponsored pupils at Lubhoo School (below, with headteacher) each received money from KIKN to pay for their families' food and rent for one month during the 2021 pandemic.

Funded from 2021 covid relief appeal.



**Lubhoo School Benches**

20 bench seats for Lubhoo School's Vocational Engineering Course Classroom were funded from 2021 covid appeal



Bench seats in workshop & being transported to Lubhoo School (above).

Bench seats in Lubhoo School classroom (left).

**Zinc House for Evicted Family**

From the 2021 covid appeal, KIKN funded the building of a 'zinc' house for the family of Nita, a sponsored pupil from Lubhoo School, whose family had been evicted during the pandemic.

They have brick walls, with no foundations, with a corrugated sheet of zinc for the roof covering.



These 'zinc' houses are usually one large room, with some internal part sub-divisions, where all family members will live, eat and sleep.

Any type of available material will be used to cover the bare-earth floor.

## Lai See Chew

1950 -2021

It is with great sadness, that the Trustees of Kids in Kathmandu Nepal announce the death of Lai See Chew, Founder and Chief Officer of the charity on 8th October 2021.



*Lai See trekking on one of her first visits to Nepal*

Lai See was diagnosed with advanced pancreatic cancer in January 2021, and with great spirit, good humour and fortitude endured months of gruelling chemotherapy at Guy's Hospital. Throughout, Lai See was supported by her partner, John Crowe (also a KIKN Trustee), a group of close friends, and in the final stages by the palliative care team from St Christopher's Hospice.

Lai See came to the UK from Malaysia in 1968, to train as a registered nurse at Lewisham Hospital, after which she trained to be a health visitor. She subsequently spent all her working life in the NHS in the London Borough of Lewisham, save for a short period towards the beginning of her career, when she worked as a health visitor for SSAFA (the Armed Forces Charity) in Germany. By the time she retired from the NHS in 2007, Lai See had become Head of Nursing for the PCT. To one and all, Lai See was an admired, well-liked and trusted colleague and manager. She was always known for her fairness, tenacity, determination to do the best for her staff and the population they served in Lewisham, and also for her great sense of fun.

After Lai See's retirement from the NHS, and intent on putting her nursing skills to good use, in 2008 she travelled to Kathmandu, Nepal, to work as a volunteer at a local hospital. Lai See

started to write a blog and one of the early entries reads ‘Young retiree, looking for a focus, bumbling around the world, hoping to put something back’. How prescient this was.

During her time as a hospital volunteer in Kathmandu, Lai See lodged with Uma Mathema at Save Lives Foundation Orphanage, and it was there that the seeds of the Kids in Kathmandu Nepal charity were sown.

On her return to the UK, Lai See encouraged close friends to sponsor the education of the eight children at the orphanage. Lai See returned to Kathmandu to stay at the Save Lives Orphanage the following year, when Uma found more children who needed sponsorship. In fact, Lai See returned to Kathmandu every year, and there were always more children who needed sponsoring.

By 2011, it was clear that Kids in Kathmandu Nepal should be put on a more formal footing, and it was established as a Charitable Company, with a Board of Trustees. From that time the charity has grown from strength to strength under Lai See’s tireless drive and leadership. At times, Kids in Kathmandu Nepal (KIKN) was sponsoring up to 40 children and young people, some of whom are now graduates. In its first year as a charity, KIKN raised £16,000, and by the year ending December 2020, the annual income was £70,000. Over the years, more sponsors and donors came forward to support the charity, and two organisations (Futures for Kids and the John Horseman Trust) have contributed significant funds.

From 2011, KIKN started to support some schools in Kathmandu by providing vital equipment, such as computers, desks and nursery classroom furnishings. In 2013, KIKN set up its first breakfast club at a school, and now there are six schools with breakfast clubs supported by KIKN.

Lai See travelled to Kathmandu every year up until 2019, after which travel was halted by the coronavirus pandemic. Lai See generally spent a month staying with Uma at the Saves Lives Foundation Orphanage, overseeing the charity’s work. This was always a hectic time, with little time for rest: making contact with all the sponsored children; visiting the schools (some in far flung and difficult to access areas in the Kathmandu Valley); buying clothes for the sponsored children; and organizing the joyous Open Day for sponsored children, their families and representatives from the schools supported by KIKN.

It is fair to say that, without Lai See’s commitment from the UK, and Uma’s vital yearlong input in Kathmandu, Kids in Kathmandu Nepal charity would not be the organisation that it is today. In 2017, another entry in Lai See’s blog says ‘As I progress through life, I increasingly believe that positive thinking pays each and every time! Time and time again I have faced a tight or difficult situation, but I have always been optimistic that we will find a way through it...and invariably we do, and I am so grateful’. This was more than evident following the Nepal earthquake in 2015, when KIKN raised £15,000 in 6 weeks for an Earthquake Relief Fund for the children and young people the charity supported. More latterly during the coronavirus pandemic, several food relief programmes were organised for the pupils at the six schools that KIKN supports.

The coronavirus pandemic has caused great hardship in Nepal, and until the very end, Lai See was continuing to oversee the work of KIKN, liaising with key Trustees and with Uma in Nepal to ensure that the charity was able to continue supporting the most vulnerable children and the schools, as best was possible. The Trustees will continue to run Kids in Kathmandu Nepal charity in the spirit that Lai See would have wished, and, pandemic-allowing, some hope to travel to Kathmandu in autumn 2022.

The Trustees extend their deepest condolences to John Crowe, Lai See's partner of more than 35 years. Our thoughts are with John at this time.

We also offer our sincere condolences to Lai See's family in Malaysia, whom she has visited regularly until the coronavirus pandemic stopped all travel, and whom Lai See has not been able to visit in person since 2019, or they to visit her in the UK during her illness.

Finally, we send condolences to Uma Mathema, in Kathmandu, and to the eight young people at Save Lives Foundation Orphanage, whom Lai See thought of as her second family.



*Lai See in her garden, August 2021*

Rest in Peace, Lai See. Thank you for all you have done for Kids in Kathmandu Nepal.

We will all miss you so much.