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THE BRITAIN-NEPAL OTOLOGY SERVICE

TRUSTEES' REPORT AND ACCOUNTS

FOR THE PERIOD ENDED 31 DECEMBER 2024

Charity Registration No: 800453

Company Registration No: 2280073 (England and Wales)

THE BRITAIN- NEPAL OTOLOGY SERVICE

Company number 2280073/ Charity number 800453

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THE BRITAIN- NEPAL OTOLOGY SERVICE
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FOR THE PERIOD ENDED 31 DECEMBER 2024

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THE BRITAIN- NEPAL OTOLOGY SERVICE

Company number 2280073/ Charity number 800453

REPORT OF THE TRUSTEES

The Trustees present their report and accounts for the year ended December 2024

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the memorandum and articles of association, the Companies Act 2006 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in 2015.

Structure, governance and management.

The Trust is a company limited by guarantee.

The Trustees, who are also the directors for the purpose of company law, and who served for the whole year were:

Neil Weir OBE MD MA FRCS

Robin Youngs MD FRCS

Robert Mills MS MPhil FRCS

Justin Weir BSc MD FRCS FRCPath

Ruth Capper MD FRCS

Angus Waddell FRCS

Trustees are recruited by invitation to individuals that the existing trustees consider have appropriate qualifications and sympathy with the Trust's objectives.

None of the Trustees has any beneficial interest in the company. All Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The Trust has no organisation outside its Trustees who are responsible for all fundraising and charitable activities.

The charity holds sufficient reserves to continue its activities.

The registered office is Greensand Cottage, Puttenham Road, Farnham, Surrey, GU10 1HP

Objectives and activities

The Trust's objects are:

- assisting ENT surgeons in Nepal to provide expert treatment to those suffering from ear disease who live outside the reach of hospitals in Kathmandu;
- helping in the training of young Nepali doctors making a career in ENT surgery;
- raising funds for medical equipment and to send highly qualified people to take part in ear surgery operating camps until such time as there are sufficient Nepali surgeons to staff the Regional and Zonal hospitals;
- supporting primary care of ear disease in the Banke Zone, Western Nepal and in future further districts in western Nepal.
- assisting with fundraising to build and support the BRINOS Ear Care Centre in Nepalgunj, Nepal

THE BRITAIN- NEPAL OTOLOGY SERVICE

Company number 2280073/ Charity number 800453

REPORT OF THE TRUSTEES

Achievements and performance

After three unsuccessful attempts to agree a memorandum of understanding with the BRINOS Ear Health Community Service (BEHCS) the BRINOS trustees reluctantly agreed to break any relationship with BEHCS whilst it was under the present management.

There was continued discussion about the relocation of the B.N. Community Ear Care Service (B.N. CECS) as their rented space within the Sidhartha Hospital was being terminated. Considering a surgical base crucial for B.N. CECS's future financial sustainability, the BRINOS trustees agreed to help develop a new hospital on a floor of a new medical building in central Nepalgunj, following a promising business plan from the B.N. CECS leader. Building commenced in August and was due to be completed within the first quarter of 2025. The plan provides for a two-table operating theatre, a 6-bedded ward, outpatients and audiology. An informal opening ceremony was held on 17 November 2024.

B.N. CECS continued throughout the year to conduct free screening camps. A second ear surgery camp, in collaboration with Nepal Netra Jyoti Sang (NNJS), was held in Kalikot District Hospital in April. 56 operations were performed. A severe monsoon delayed the final assessment of these patients until the autumn, but the results were found to be very satisfactory.

FINANCIAL OUTCOME FOR THE YEAR

A summary of the results for the year and the resources deployed at 31 December 2024 is:

	2024	2023
	£	£
Income	40,213	23,369
Charitable expenditure	39,788	21,644
Movement in funds	425	1,725
Funds carried forward	66,392	65,967

The charity will continue to raise funds from individual donors and institutions to enable it to pursue its charitable objects.

Reserves

The charity has sufficient reserves to funds its activities.

Public Benefit

The Trustees are conscious of the Charity Commission's stance on public benefit and are satisfied that the Charity has carried out its activities during the financial year consistently with its purpose, with due regard to the Charity Commission's public benefit guidance.

THE BRITAIN- NEPAL OTOLOGY SERVICE

Company number 2280073/ Charity number 800453

Risk

The Trustees are aware of the risks faced by the Charity and endeavour to deal with those risks appropriately. The main risk is the ability of the Trustees to generate sufficient income to enable the charity to operate in pursuit of its charitable objectives and the Trustees believe that by building up reserves they can mitigate that risk.

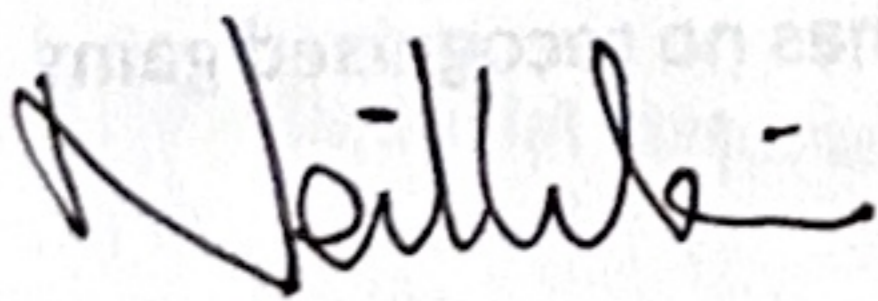
Trustees' responsibilities

Company law requires the Trustees (who are Directors under Company law) to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the Charity and of the surplus or deficit for that period. The Trustees have agreed to adopt the Statement of Recommended Practice – Accounting by Charities. In preparing the financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006 and the requirements of the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the Board



Neil Weir OBE MD MA FRCS

Trustee

17 May 2025

THE BRITAIN- NEPAL OTOTOLOGY SERVICE

Company number 2280073/ Charity number 800453

Statement of Financial Activities for the year to 31 December 2024

Incorporating Income and Expenditure account

	Note	2024 Total	2023 Total
Income			
Donations, grants and other income	2	38,791	22,224
Interest received		1,422	1,045
Total		40,213	23,269
Expenditure			
Charitable expenditure	3	39,788	21,644
Total		39,788	21,644
Net Movement in Funds		425	1,725
Total funds brought forward at 1 January 2024		65,967	64,242
Total funds carried forward at 31 December 2024		66,392	65,967

All of the above results were derived from continuing activities. The Charity has no recognised gains or losses other than those dealt with in the Statement of Financial Activities.
All funds are unrestricted

The notes on page 7 form part of these accounts

THE BRITAIN- NEPAL OTOLOGY SERVICE

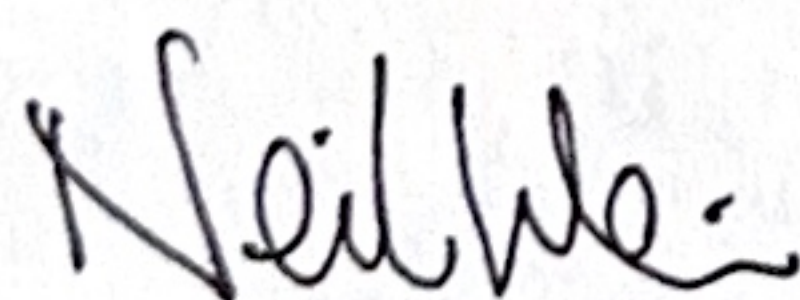
Company number 2280073/ Charity number 800453

Balance Sheet at 31 December 2024

	Note	2024 £	2023 £
Current Assets			
Cash at bank		66,392	75,968
Creditors loan from Trustee		-	(10,001)
Net Current assets and net assets		66,392	65,967
TOTAL FUNDS		66,392	65,967

For the year ended 31st December 2024 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006. No members have required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The directors acknowledge their responsibility for; i) Ensuring the charitable company keeps accounting records which comply with section 385 of the Act; and ii) Preparing accounts which give a true and fair view of the state of affairs of the charitable company as at the end of its financial year and its profit and loss for the financial year in accordance with section 394 and 395 of the Act, and which comply with the requirements of the Companies Act relating to accounts, so far as applicable to the charitable company.

The financial statements were approved by the Board on 17 May 2025 and signed on its behalf by:



Neil Weir OBE MD MA FRCS

Trustee

THE BRITAIN- NEPAL OTOLOGY SERVICE LTD

Company number 2280073/ Charity number 800453

Notes to the Accounts for the year ended 31 December 2024

1. Accounting policies

A summary of principal accounting policies, all of which have been applied consistently throughout the period, is set out below:

i. Basis of Accounting

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP 2015), applicable accounting standards and the Companies Act 2006.

ii. Income

Charitable income is recognised on a cash received basis other than where an accruals basis provides a more accurate basis or will give a fairer representation of the underlying nature of the transaction. Income is recognised so far as there is entitlement to the income, there is certainty of its receipt, and the amount is quantifiable.

2. Income

Donations /grants from individuals/foundations- £31,391 (2023); £22,324

3. Charitable expenditure

All costs relate to direct charitable expenditure.

The charity has no employees. No remuneration or expenses is paid to Trustees.

4. Funds

All funds are unrestricted

5. Status

The Britain-Nepal Otology Service is a registered charity constituted as a Company limited by guarantee It does not have share capital. The liability of each member is limited to £1.

6. Capital Commitments

The Trustees are not aware of any capital commitments.

7. Contingent Liabilities

The Trustees are not aware of any contingent liabilities.