

SAHAS NEPAL ANNUAL REPORT 2021

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FOREWORD

We are pleased to share the SAHAS Nepal Annual report of 2021. SAHAS Nepal and its partner continue to make a significant impact on the livelihood and lives of disadvantaged, marginalised, and people in need especially focusing on women and youths. The annual report provides a brief overview of collective efforts in achieving overall organisational goals.

SAHAS Nepal is performing an astonishing job in ensuring the timely and quality implementation of ongoing projects and programmes with the active and meaningful participation of communities and other stakeholders. Since its inception, SAHAS Nepal is following a community-led and owned, bottom-up approach to ensure the sustainability of the development initiatives of which 30 Community Based Network Organisations (CBNOs) are formed and registered in the respective District Administration Offices. The CBNOs are performing a pivotal role in the implementation of diverse projects in partnership with local government and non-governmental organisations. In the year 2021, CBNOs were able to leverage an ample amount of funds of Nepalese Rupees 38,568,352 which they are mobilising in improving the livelihood of communities and bringing social change and justice. SAHAS Nepal is constantly providing technical backstopping and capacity building and development to CBNOs for their efficient performance and sustainability.



Pratap Kumar Shrestha, PhD
Chairperson
SAHAS NEPAL



Surendra K. Shrestha, PhD
Executive Director
SAHAS NEPAL

In the year, the second wave of COVID-19 spilled across the country causing havoc in the fragile health care system of Nepal. SAHAS Nepal took swift action incapacitating the local government and health institutions in providing essential health kits and equipment (oxygen cylinders, PPE, surgical gloves, surgical masks, KN95 masks, sanitizers, thermometer, soaps, etc.). For raising awareness, a radio jingle on preventive measures of COVID-19 and social issues like Gender-Based Violence, domestic violence, forced child marriage, etc. was aired in four ethnic languages and the Nepali language from radio stations. Food and vouchers were supported to vulnerable families to reduce hunger during a pandemic. As the COVID-19 pandemic was prevalent SAHAS Nepal organised numerous virtual capacity-building training for the effective and efficient utilization of its human resources and their continuous professional growth.

SAHAS Nepal initiated three new projects adding additional working areas and programme themes and expanding the horizon of partnership. We would like to express our deepest gratitude to our funding partners for supporting SAHAS Nepal to grow as a leading civil society organisation in Nepal. We would also like to thank our Board members for their continued support and guidance. We highly admire the hard work, dedication, and commitment of our staff, which has been critical in achieving our organisational mission and goal. Our special thanks also go to the farming communities, local government agencies, and stakeholders for their valuable support and contribution in successfully implementing our development programmes. Finally, we thank Joy Ransom for editing the report.

We are confident that in the upcoming years we will be able to find new opportunities, partnerships, and support to continue our efforts in bringing positive differences in the lives of marginalised and vulnerable communities by enhancing their livelihoods through community-led and owned development initiatives.

Thank you,



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ABBREVIATIONS

BfdW	Bread for the World
CBO	Community Based Organisation
CBNO	Community Based Network Organisation
CC	Climate Change
CCA	Climate Change Adaptation
CCM	Climate Change Mitigation
COVID	Corona Virus-Infected Disease
CMCC	Community Managed Coaching Centers
CRA	Climate Resilient Agriculture
CRT	Climate Resilient Technologies
CRV	Climate Resilient Village
DRM	Disaster Risk Management
DRR	Disaster Risk Reduction
ECD	Early Childhood Development
FELM	Finnish Evangelical Lutheran Mission
GA	General Assembly
GESI	Gender Equity and Social Inclusion
HH	Household
ICS	Improved Cooking Stove
IGA	Income Generating Activities
IPM	Integrated Pest Management
KG	Kilo Gram
LDCRP	Local Disaster and Climate Resilient Plan
LI-BIRD	Local Initiatives for Biodiversity, Research and Development
MC	Main Committee
MoHP	Ministry of Health and Population
NGO	Non-Governmental Organisation
NRM	Natural Resource Management
OIO	Outcome Impact Orientation
PME	Planning, Monitoring and Evaluation
PPE	Personal Protective Equipment
PVS	Participatory Varietal Selection
RBA	Right Based Approach
RM	Rural Municipality
SALT	Sloping Agricultural Land Technology
SF	Stromme Foundation
SHG	Self Help Group
SIP	School Improvement Plan
SODI	Solidity Service International
WASH	Water, Sanitation and Hygiene





INTRODUCTION

SAHAS Nepal continues to use the 'grassroots approach', 'Rights-Based Approach (RBA)' and 'inclusive community-based approach' to community development to identify and serve its target groups.

Group of Helping Hands (SAHAS) Nepal is a non-profit, non-governmental, social development organisation founded in 1996. Since its inception, the organisation has been working in remote rural areas focusing on vulnerable and socially excluded families who are deprived of development opportunities. SAHAS aims to strengthen the capacity of communities and partner organisations to create an environment conducive to sustainable development by fostering the collective efforts of the communities themselves. SAHAS Nepal continues to use the "grassroots approach", "Rights-Based Approach (RBA)" and "inclusive community-based approach" to community development to identify and serve its target groups. These approaches involve group formation focusing on the vulnerable, Dalits, women, persons with

disability and other marginal groups, ensuring they have full ownership over their development activities.

Aligning with the federal structure of Nepal, SAHAS Nepal is working in 44 rural municipalities, six municipalities, and two sub-metropolitan cities in all seven provinces.

SAHAS is currently implementing 16 projects engaging 1,705 Community Based Organisations (CBOs) and benefiting more than 45,000 Households. CBOs implement development programmes and projects in collaboration and coordination with local government bodies, sectoral line agencies, and other development actors. In total 30 Community-Based Organisations Networks (CBNOs) have been successfully formed in district where SAHAS Nepal is working.





VISION

Just and resilient society where everyone enjoys life and live in peace and dignity.



MISSION

SAHAS Nepal' strives to reduce poverty of disadvantaged, marginalised and people in needs by working with them and their institutions to create livelihood opportunities, bring equality and strengthen local governance.



GOAL

Contribute to enhancing livelihoods of disadvantaged, marginalised and people in needs, especially women and youths by strengthening sustainable and resilient food systems and income opportunities, supporting education and leadership, and building community capacity.



CORE VALUES

SAHAS Nepal's work is guided by the following core values.

EQUALITY

SAHAS Nepal values treating everyone equally and fairly regardless of gender, caste, ethnicity, religion and economic status. We seek to work with people of diverse backgrounds, cultures and perspectives.

INTEGRITY

SAHAS Nepal beholds high moral principles in all its conducts. We are honest, transparent and accountable to our programme communities and stakeholders, and accept responsibility for our actions.

RESPECT

SAHAS Nepal believes in respecting each other, the communities we serve and partners we work through cultural sensitivity, friendship, listening to diverse opinions and voices of unheard, and understanding each other with humility.

PROFESSIONALISM

SAHAS Nepal delivers high quality service to the communities. We are committed to continuous improvement, learning and professional growth. We encourage feedback from all stakeholders, and we learn from our failures and success.

SUSTAINABILITY

SAHAS Nepal promotes sustainable and resilient development impacts. We are committed to improve social, economic, cultural and environmental wellbeing of current and future generation.

Thematic Areas:

1. Agriculture and Rural Enterprises for Food, Nutrition and Income Security
2. Climate Change and Disaster Risk Reduction for Resilient Communities
3. Quality Education for Inclusive Learning and Leadership
4. Empowered Community Organisations for a Transformative Social Change

Cross Cutting Themes:

- Gender Equality and Social Inclusion
- Working with Person with Disabilities
- Youth Development and Leadership



ORGANISATIONAL FEATURES

The General Assembly (GA) of SAHAS Nepal is the highest governing body in the hierarchy of the organisation. It meets annually and brings amendments to the organisational structure and also provides the overall institutional policy framework. It reviews and approves strategies, programmes and plans, and ensures that SAHAS Nepal operates within the overall policy framework respecting its organisational vision, mission and focus. It also elects the Executive Committee for the period of four years. Presently the Executive Committee consists

of seven members (3 female and 4 male). The Executive Committee is responsible and accountable to the General Body for the smooth functioning of the organisational activities. The Executive Committee also nominates the Executive Director of the organisation to perform management functions, guide the staff members and link with donors for partnership. Managers work under the direct supervision of the Executive Director while Project coordinators lead the projects in consultation with the Executive Director and Managers.

EXECUTIVE BOARD MEMBERS



Pratap Shrestha, PhD
Chairperson



Balkumari Gurung
Vice Chairperson



Sudha Khadka
Secretary



Shrina Maharjan
Treasurer



Narayan Datta Ojha
Member



Sunil Thapa
Member

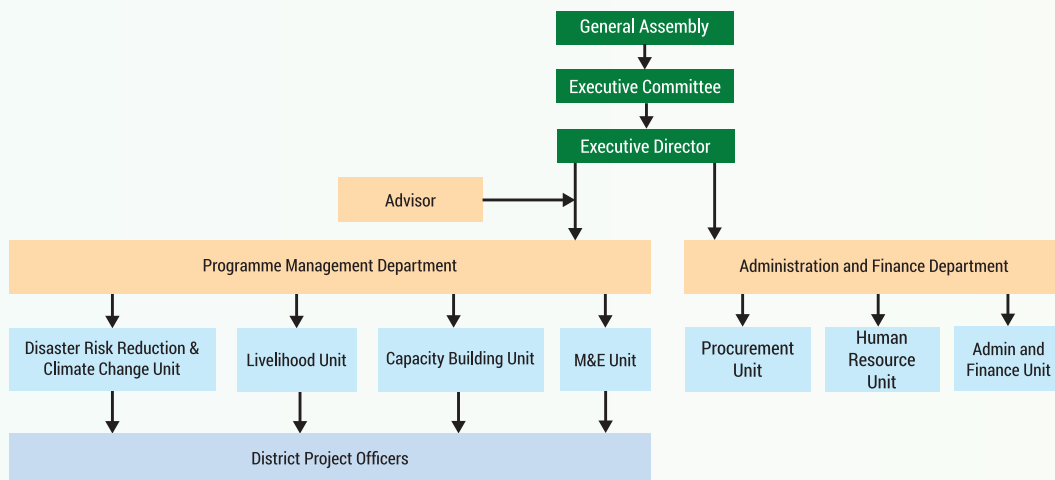


Pashupati Chaudhary, PhD
Member

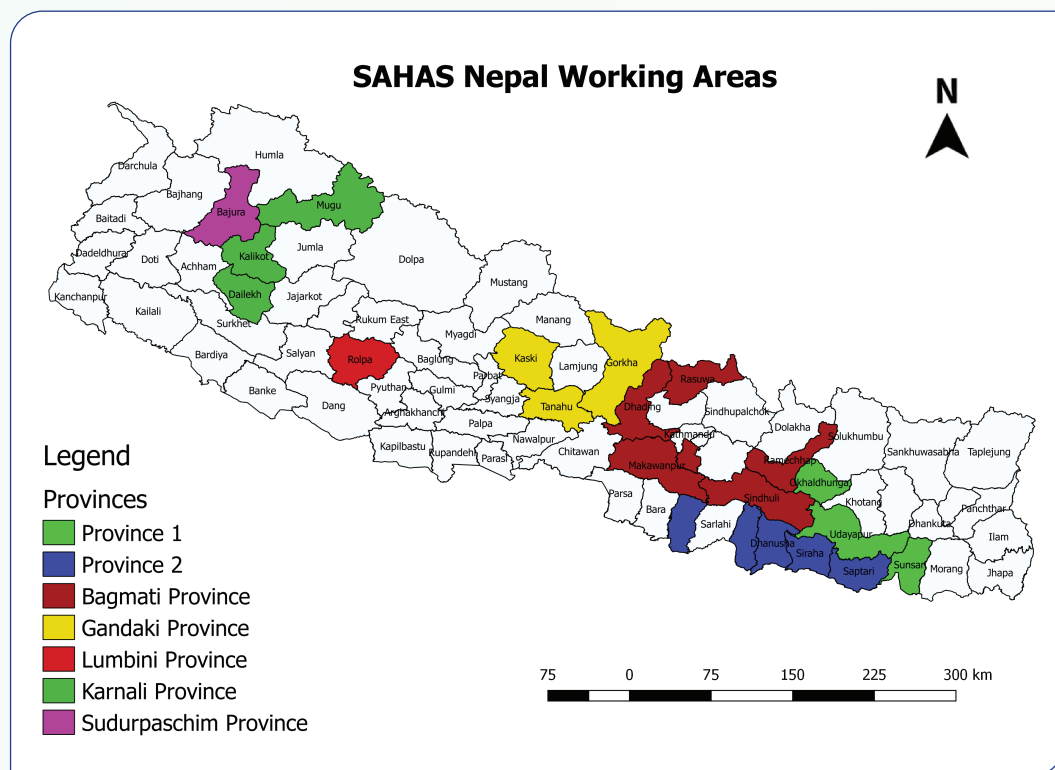


Surendra K. Shrestha, PhD
Executive Director
(Invitee)

ORGANISATIONAL STRUCTURE



GEOGRAPHICAL COVERAGE



SAHAS NEPAL CONTRIBUTION TOWARDS SUSTAINABLE DEVELOPMENT GOALS

1 NO
POVERTY



- ◆ 2,173 people were involved in off farm income generation activities
- ◆ 4,585 people supported through skill-based training
- ◆ 67 people started traditional occupation
- ◆ The income of 15,000 households (HHs) increased from NPR. 10,000 to NPR. 25,000 per annum on average

2 ZERO
HUNGER



- ◆ 2,444 households increased their food security by one to two months
- ◆ 405 plastic houses constructed
- ◆ 330 drip irrigation supported
- ◆ 362 pot cleaning slabs constructed
- ◆ 3,169 livestock supported
- ◆ 7,177 people benefitted from livelihood related trainings
- ◆ 883 households supported with agri-base commercial materials
- ◆ 4,286 youths engaged in agriculture-enterprise
- ◆ 20 farmers started Zero Tillage farming
- ◆ 700 Multipurpose nurseries established

3 GOOD HEALTH
AND WELL-BEING



- ◆ 882 sanitation kits were supported
- ◆ 3,603 beneficiaries attended Health and dental camps
- ◆ 564 beneficiaries received training in Maternal and Child Health Care
- ◆ 167 beneficiaries participated in Eco Pad Making training
- ◆ 108 nutrition tests conducted
- ◆ 49 first aid kits distributed
- ◆ 55,057 people reached directly
- ◆ 76,485 people reached indirectly

4 QUALITY
EDUCATION



- ◆ 4,521 students attended financial literacy class
- ◆ 39 Community Management Coaching Centres (CMCC) operated
- ◆ 448 students received scholarship
- ◆ 1,808 students benefitted from ECD (Early Childhood Development) and CMCC

	<ul style="list-style-type: none"> ◆ 1,180 students benefitted from school furniture support ◆ 48 School teaching materials provided supported ◆ 7,104 students benefitted from school teaching ◆ 29 schools were renovated ◆ 2,339 students benefitted from school renovation ◆ 22 School Improvement Plans revised and prepared
5 GENDER EQUALITY 	<ul style="list-style-type: none"> ◆ 1,442 Women hold decision-making power in CBOs and CBNOs ◆ 366 women lead CBOs and CBNOs ◆ NPR 26,373,510 women leverage resources ◆ 2,383 individuals participated in 16 days campaigns against gender violence ◆ 20 couples registered joint land ownership campaign ◆ 2,359 women involved in income generating work ◆ 3 Child marriage prevented
6 CLEAN WATER AND SANITATION 	<ul style="list-style-type: none"> ◆ 493 waste water collection systems constructed ◆ 25 Drinking Water Systems constructed ◆ 7 Rain Water Harvesting Tanks constructed ◆ 20 toilets constructed ◆ 22 irrigation canals constructed ◆ 1,740 population benefitted from irrigation canal ◆ 3,915 households benefitted from Drinking Water Scheme
7 AFFORDABLE AND CLEAN ENERGY 	<ul style="list-style-type: none"> ◆ 605 improved cooking stoves supported ◆ 77 compost pits constructed ◆ 25 solar supported
10 REDUCED INEQUALITIES 	<ul style="list-style-type: none"> ◆ 1 disability-friendly ramp constructed ◆ 35 disability certificates issued ◆ Reduced discriminatory practices in the beneficiary communities
13 CLIMATE ACTION 	<ul style="list-style-type: none"> ◆ 56,915 trees planted and protected ◆ 112 participants of DRR Training ◆ 1,558 households adapted Climate Resilient Technologies



IMPROVED FOOD SECURITY, NUTRITION AND LIVELIHOOD

Nepal is one of the most vulnerable countries in terms of food security mainly because of low agricultural production and productivity. The consequences of COVID-19 added further threat to food security leading to poverty and hunger. This is exacerbated by persistent market price fluctuations, climate change, and political unrest.

To address the multi-layered challenges of food security, SAHAS Nepal has given high priority to agriculture. SAHAS Nepal adopts an integrated farming systems approach to address the food and nutrition security of marginalised communities and smallholder farmers. This includes providing technical and materials support for different agricultural tools and techniques, small livestock

rearing, and off-farm income-generating activities. The role of women in food security is immense, SAHAS Nepal organises women farmers into CBOs and builds their capacity to increase agricultural productivity, enhance access to markets, and improve family nutrition by diversifying the consumption of diverse nutritious foods. The working approach for the food security programme is depicted in 'SAHAS Nepal approach to food security pillars.

A total of 405 plastic houses along with drip irrigation systems were constructed. This has helped farmers produce seasonal and off-seasonal vegetables making green vegetables available all year round. Besides, 7,177 people were trained in different livelihood-



**2,444 HHs increased
their food security by 1-2
months.**

related trainings. A total of 493 wastewater collection ponds along with 362 utensil cleaning slabs were constructed to ensure year-round irrigation for green vegetables grown around the homestead. Similarly, 2,173 people were supported with improved technologies and skills for off-farm income-generating activities like tailoring and sewing, small groceries, mobile and television repairing and blacksmith work, to mention a few. In addition, 7,177 farmers were supported with different agricultural inputs to persuade farmers toward commercial

farming. In total 883 HHs were supported with agri-based commercial materials. Besides, 4,286 youths were engaged in a different kinds of agriculture enterprises. Also, 108 children under 5 years received a nutrition test to determine the prevalence of malnutrition, and 564 people including mothers of malnourished children were trained on the preparation of super flour, a high-energy, high-protein, easily digestible mixture of grains and greens, given to children as weaning food supplement.

From these skills, families were able to generate additional income for managing food security and livelihood. Through agriculture and food security interventions, a total of 2,444 HHs have increased food security by 1-2 months and increased their average income from NPR 10,000 to 25,000 per annum.



SAHAS NEPAL APPROACH IN FOOD SECURITY PILLARS



FROM ORDINARY TO ROLE MODEL FARMER

Kheyam Narayan Shrestha, 39 year old male, lives with his seven-family member in Tapli Rural Municipality-5, Rupatar. He has been a member of Suryamukhi Farmers Group since 2017.

Mr. Shrestha, household head of a resources poor family used to engage in subsistence agriculture production of some traditional cereal and vegetables crops. Their survival was reliant mostly on earnings made from a small grocery shop with very limited income. Their living was not sufficient to meet their basic needs including the education of kids.

After SAHAS Nepal implemented the project through his CBO, he was involved in various training events such as group mobilization, bookkeeping, home garden management, biopesticide demonstration, commercial vegetable production, beehive and value chain training. The training helped Mr Shrestha to enhance his inherent capacity, opening the possibility of income-generation from vegetables, through use of a nursery, and fruits using biopesticide. Along with training, he received a plastic house and drip set, seasonal vegetable seeds, and a variety of seeds for seed production. He had started the production of tomato, cabbage, cauliflower, radish, and onion, and managed the nursery and poultry farming with cascading



technical skills and knowledge as well.

Kheyam, from his first harvest of the tomato crop, earned NPR 40,000 as an income within a period of 4 months. Through this income, he further enlarged his business of small poultry farms and a nursery of fruits and vegetables along with the grocery shop. With his first attempt, he succeeded to earn NPR.300,000 in a year. He became an example in the group and a source of inspiration for the other members of the community. Other members also started producing crops in plastic houses and they visited his farm and nursery and asked for vegetable production practices and techniques he learned.

His financial status has now improved and has no problem paying the family expenses including the quality education of his children. His wife and children equally support him so he manages the time for the CBO's activities and because of the trust of the members he was elected as the CBO Chair. He

now leads the main committee and, under his leadership, the CBO leveraged resources from the local ward office to get a mini tiller which is shared in the project.

Kheyam says, "I firmly believe that a positive attitude with hard work is the key to success. Hard work never betrays us. Now, the change has not been limited to improvement in my livelihood but also extended my prestige keeping social harmony in my community. Many thanks to the SAHAS Nepal LIFT project team for helping me and bringing confidence in me to do something by removing all barriers."

He is planning to add two more poly houses for vegetable production and start commercial goat farming in the near future since he has maintained a good relationship with ward and Palika representatives.



EDUCATED AND EMPOWERED COMMUNITIES

SAHAS Nepal has a primary focus of educating and empowering communities for sustainable development, through capacity-building training, awareness-raising on rights and entitlements, education programmes, financial literacy classes and education material support.

SAHAS Nepal firmly believes in promoting inclusive quality education for all children irrespective of their gender, class, and caste. However, the outbreak of COVID-19 disrupted the education system causing a halt in continuous education therefore 39 Community Managed Coaching Centers were supported with educational materials to provide continuity of education. Schools were supported to upgrade the ECD centres and scholarship were provided to 448 students for retaining students to continue their education. A total of 269 School Management Committee,

Parents Teacher Association, teachers were capacitated through different capacity building training to improve quality learning, accountability, and governance. 22 School Improvement Plans were revised and drafted to improve overall school standards and the learning environment. To develop their understanding of financial transactions, prepare a business plan, and start-up an enterprise a total of 4,521 Musahar adolescent girls were trained in financial literacy training and 4,286 youths started agri-enterprise.

SAHAS Nepal works forming and mobilising CBOs, SHGs, SAMVAD, and other local structures and capacitating on different social issues related to women and children, social mal-practices, governance and accountability. Groups are also empowered to prioritize their needs and aspirations and to prepare their plans and submit them to local government



20 HHs registered their land jointly between husband and wife



and other line agencies for the community development activities. Local structures were able to leverage resources both in cash and kind amounting to Nepalese Rupees 38,568,352 in the year 2021. Besides, local structures were empowered with on and off-farm income-generating activities, skill-based training, and supported with agri-based technologies accessing them to a decent job and economic independence. These local structures advocated with local government from which a total of 20 citizens received citizenship, 20 couples registered for a marriage certificate, and 35 persons with disabilities were able to make

disability cards and receive services from duty bearers.

SAHAS Nepal organised different day celebrations which have helped to develop realisation and understanding of rights and entitlements. A total of 1,701 participated in international women's days, children's days, environment day, social service day, and many more. Besides, 2,383 participated in 16 days of campaigns against gender-based violence. These awareness-raising activities helped communities to voice up against social malpractices and advocate with local government to minimize

the future occurrence of social issues which hinders women's empowerment and development. SAHAS Nepal aired numerous radio jingles on gender-based violence, child-protection and child marriage with a toll-free number to address the issues in both Nepali and four ethnic languages. SAHAS Nepal closely monitored communities to prevent such incidents in close coordination with local government bodies. In the year 2021, a total of 20 couples registered their land jointly between husband and wife increasing women's access to the right to property and creating a shift in traditional patriarchal notions.



FAST FOOD CHANGES THE LIFE OF THE SITA

Sita Baral, 28 was born in Dailekh district and was first born to her parents. At an early age she made an inter-caste marriage which was not accepted by society at that time. Sita and her husband faced multiple acts of discrimination and continuous ruthless behaviour from their neighbours and both parental side. Facing years of discrimination, Sita and her husband decided to live apart from their parents but the major problem was they were not educated and had no source of income to sustain their livelihood.

After Sita and her husband decided to live separately, her father-in-law gave them a small amount of sloping land which was barely sufficient to manage food sufficiency for a month. Both Sita and her husband were engaged in daily

labour but it was getting out of hand for a couple to manage daily food. Sita's husband decided to go to India but came back after 16 months. Their problem escalated when they had children. There were a number of days when the couple and their children had to sleep with empty stomachs as there was no money to buy food.

SAHAS Nepal formed CBOs in Sita's area and she became a member of the group. After attending several meetings and empowerment activities, Sita developed the confidence to initiate something on her own which would change their life. After discussing in the group, identifying and prioritising the need, the group decided to support Sita with Nepalese Rupees 10,000 as part of off-farm income-generating activities.

Through the support, Sita was able to open a fast-food store and that was a turning point in Sita's life. The store was running well with a monthly

profit of Nepalese Rupees 10,000 to 15,000. In addition, through the profit from the fast food store, Sita was able to upgrade her shop to a grocery store as well. Now Sita does not have any problem to feed her children. Her husband also helps her in the store. The people and society who used to discriminate against her come to her store and buy stuff.

Sita says, "SAHAS Nepal not only supported me to open a store but also to build up my confidence and empowered me to be the change agent for my own life. I express my gratitude to SAHAS Nepal for everything."

She shares her future plans. At a personal level, she plans to increase her income by adding more items to the retail store. While at the CBO level she plans to make the group proactive and work with various stakeholders to find a way to raise the living standards of women who are marginalised and discriminated.





TARGETING YOUTHS, WOMEN AND MARGINALISED PEOPLE

Till today in the rural areas of Nepal, women, youths, and marginalised people experience high rates of poverty, exclusion, socio-cultural stigmas, discrimination and lack or have minimum access to resources. The low level of education and consciousness among the communities are obstructing community development and intensifying the multitude of discrimination faced by the groups in macro, mezzo, and micro-level of society.

To address these issues and to bring inclusion and equality, social harmony and cohesion SAHAS Nepal is working with these groups to raise awareness of citizen rights and entitlements and empower communities. For this SAHAS Nepal has organized CBOs, SHGs, SAMVAD, child clubs, etc., and mobilised them efficiently for community

development activities. SAHAS Nepal ensures the participation and development of youths, women, and the marginalised in different dimensions of the community such as representation or involvement in local government to ensure their needs are reflected in decision making quality educational opportunities to ensure education for all, improved health and hygiene for the basic living standards, and meaningful participation in different institutions and local structures. SAHAS Nepal provides the platform for youths to participate in development activities where they can use their voice to bring changes in the community in coordination with the local government bodies and relevant stakeholders. SAHAS Nepal brings together youths from national and international levels and mobilises them through SAMVAD, volunteering opportunities, internships, and youth exchange programme.

Women and marginalised groups are empowered through different income-generating

opportunities, capacity-building training, and support which help to participate and raise their voices and opinions on the community development work. Women and marginalised groups have always been at the core while forming CBOs and CBNOs. Women are capacitated to be engaged in income-generating opportunities providing them with decent jobs and actively participating in decision making at the household and community level. A total of 1,442 women are in leading positions at the CBOs and CBNOs from which they were able to leverage resources worth Nepalese Rupees 26,373,510 from local government and different agencies. To ensure women's rights on property, SAHAS Nepal is mainstreaming the concept of joint land ownership between husband and wife and a total of 20 couples jointly registered their land. A total of 10,040 women were reached directly through different project activities and empowered socially, economically and legally.

A CHANGE BROUGHT BY SAMVAD IN ARPITA'S LIFE

Arpita, 17 is studying in Shree Tripureshwori Secondary School in grade 11. She lives in Khungri, Rolpa with her mother and two younger sisters. Arpita is dedicated to her study and always used to excel in examinations. Despite her academic excellence, Arpita barely used to participate in any school program as she did not possess the confidence to speak in front of other people and had no aim in her life.

Arpita was busy with her daily activities when SAHAS Nepal formed Suvarnawati SAMVAD center. Arpita also became a member of SAMVAD center where she learned new and important skills in life. In SAMVAD center Arpita and SAMVAD members discussed life skills, family development plan, career development plan, level of consciousness, social issues like child marriage, gender-based violence, discrimination, and so on. SAMVAD equipped her with the skills to create roadmap to plan and develop aim in her life. She was learning and growing in SAMVAD center.

Previously, Arpita did not have the confidence to speak, but after becoming engaged in the SAMVAD things started to change in Arpita's life.



She started participating in different extracurricular activities which were organised at the school and community level without any hesitation. Arpita strongly believes that, "I might not always win in competition but I will never give up" Arpita was successful in winning the third position by participating in the oratory competition organized by Sunil Smriti Rural Municipality. She said that she felt nervous at the beginning but gradually gained back her confidence. She feels happy and excited to host programs and speak in front of others

"My parents wanted me to become a nurse after I passed SEE,, but I had already set my goal when I prepared my career development plan. I told my parents that I believe in myself and want to grow up to be an army. Before they were not happy with my plan but after many conversations for a long time, they come to agree with me. Above all circumstances, my future goal is join the Nepal Army. At home I discuss this with my father and elders and try to get guidance, to achieve my goal. One day I will reach my goal."



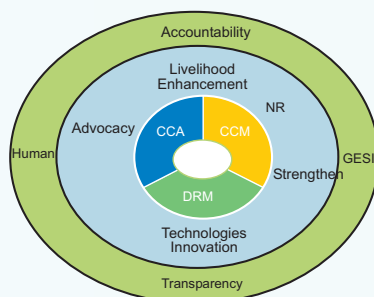


BUILDING DISASTER AND CLIMATE RESILIENT COMMUNITIES

Climate Change is an inevitable global challenge affecting the lives of people. Even though Nepal's contribution to climate change is minimal, it is ranked as the 4th most vulnerable to the effects of climate change. In Nepal, climate change is mostly affecting the lives of vulnerable, marginalised, and smallholder farmers.

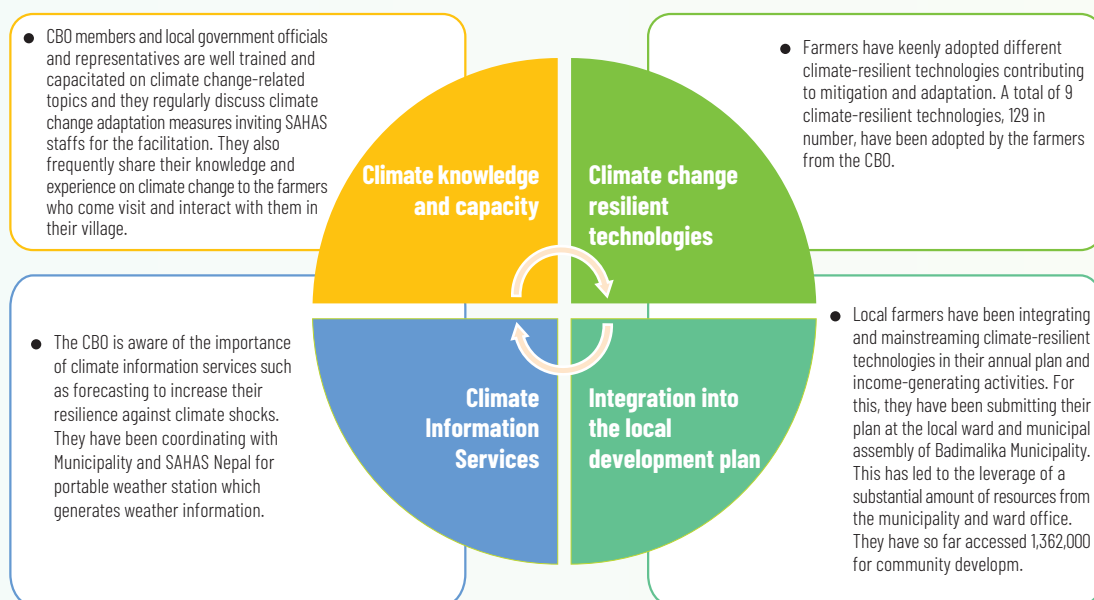
Climate change (CC) and disaster risk reduction (DRR) are closely linked. More extreme weather events in the future are likely to increase the number and scale of disasters, while at the same time, the existing methods and tools of disaster risk reduction provide powerful capacities for

adaptation to climate change. Drought, forest fires, changes in monsoon patterns, flooding, etc. greatly exacerbate the presence of poverty and inequalities among the communities.



Recognizing this fact, SAHAS follows a 3-pronged approach of climate change mitigation, adaptation, and disaster risk management. SAHAS Nepal promotes climate-resilient agriculture (CRA) to strengthen the capacity of focused communities for improving sustainable food production,

food security, and income of smallholder farmers and encourages the adoption of different climate-resilient technologies, whereby grassroots institutions like CBOs and CBNOs are strengthened to ultimately build disaster and climate-smart communities. Integrated pest management (IPM), sloping agricultural land technology (SALT), and zero tillage are a few CRA practices to mention. Plastic house cultivation, drip irrigation, improved cooking stoves, legume integration, etc. are some of the climate-resilient technologies being practiced by the communities. Cross-cutting issues like GESI, accountability, transparency, and human rights are kept at the center while introducing these climate-resilient technologies. Also, in various project districts, villages have been identified and promoted

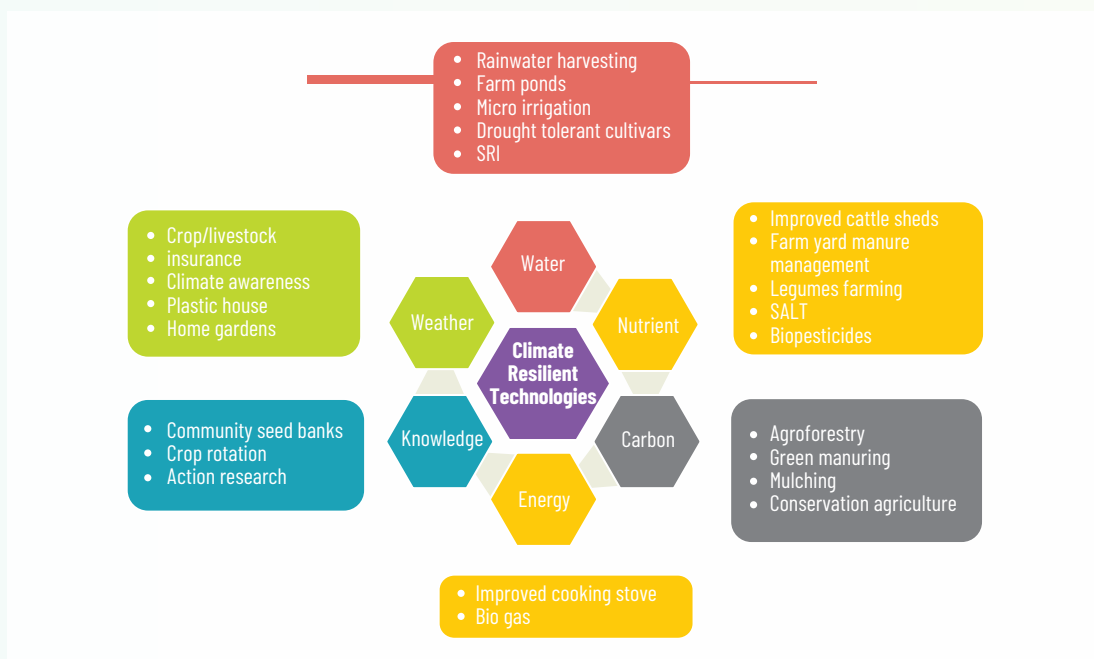


as climate-resilient villages.

A total of 774 people were trained in climate change mitigation and adaptation, and on disaster risk reduction and management as efforts

for climate action and for building sustainable cities and communities. Also, 77 HHs victimized by flood, landslide, and fire hazards were supported with relief materials. Similarly, one local

disaster and climate-resilient plan (LDCRP) was formed. Similarly, 56,915 trees were planted and protected to increase carbon sink. A total of 1,558 HHs adapted one or more climate-smart technologies.



PANNINAULA TRANSFORMING TOWARDS CLIMATE RESILIENT VILLAGE

Bajura is a high hill district with very difficult terrain and remote geography in Sudur Paschim Pradesh in Western Nepal. The district is prone to climate and disaster risks affecting the food security of the people living there. Most farmers are engaged in subsistence farming and face the challenges of climate change due to the lack of knowledge and improved technologies in the district

Masteswori Taja Tarkari Krisak Samuha is one of the CBO which was established with the facilitation of SAHAS Nepal. The farmers of the group who were highly dependent on agriculture for their livelihood, of late, have been badly hit by climate change and its harsh effects. SAHAS Nepal realized the urgency to address this challenge and took the initiative to enhance farmers' awareness climate change impacts, as well as mitigation and adaptation measures.

In the beginning, vulnerability and capacity assessment was performed bringing together the farmers from the CBO, and afterwards climate change training was delivered to the farmers to enhance their awareness and knowledge about climate change and possible adaptation measures that farmers could adopt. This



encouraged and motivated farmers, so many adopted new adaptation practices. SAHAS even provided them with financial and technical support to adopt a range of climate-resilient technologies such as improved cookstoves, wastewater collection ponds, plastic house, drip irrigation, vermicomposting, improved cattle sheds, among others. Farmers have also leveraged both cash and in-kind resources from the Palika (Municipality) and ward offices. Income-generating activities are also strengthened through vegetable cultivation inside and outside plastic houses, livestock rearing, etc. which have also contributed to enhanced resilience of the farmers. Besides, women-friendly technologies have been introduced, which has saved women's time and reduced drudgery. Farmers aspire to transform their village into a model village and have already declared it as Climate-resilient village.

News regarding the climate resilience concept in the Badimalika municipality has been widely disseminated after which many events of visits have taken place where a total of 21 farmers have observed the technologies and interacted with the farmers.

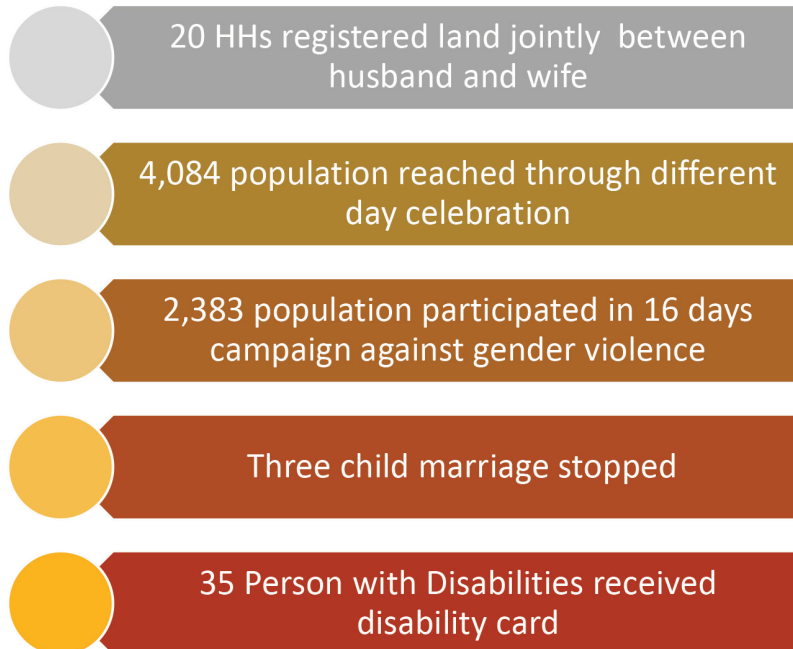
Panninaula village is one of the climate-resilient villages SAHAS Nepal has envisioned to develop in working districts. With concerted efforts from the farmers themselves, Palikas and other stakeholders, SAHAS Nepal is rightly moving in the direction to transform all these villages into climate-resilient villages.



EVIDENCED BASED POLICY CHANGE

SAHAS Nepal is working primarily with the focused communities to bring positive changes in society. For this, SAHAS Nepal is engaged in raising their voices against social malpractices, making the right-holders aware of their rights and entitlements, and holding duty-bearers accountable to the right holders through collective efforts. Several awareness programmes have been organized at different levels against social malpractices such as child marriage, Chaupadi, gender and caste-based discrimination, domestic violence, the dowry system, and so on. Rallies, interaction meetings, and day celebrations were organised in cooperation and coordination with local governments and line agencies.

SAHAS Nepal is providing a voice for those unheard people who cannot speak up for themselves. The participation of the direct and indirect beneficiaries in the above-mentioned awareness activities was massive and outnumbered. A total of 4,084 people were reached out from different day celebrations such as women's day, child rights day, human rights day etc., to raise awareness on many issues.



A total of 2,383 people participated in 16 days campaigns against gender violence that comprised drama, role play, and rallies. These initiatives contributed to reduced violence against women and girls in the communities. Overall, the lobby and advocacy activities have significantly reduced socio-cultural discrimination and injustice, empowered women to voice their opinions and rights, and improved women's decision making power in the the household and community. In addition, duty bearers have become more accountable towards

right holders and leveraged resources (both cash and in-kind) adhering to their plans.

Different lobby and advocacy activities helped to significantly reduce socio-cultural discrimination and injustice, empower communities to voice their opinions and rights, and improve decision-making at the household and community level.



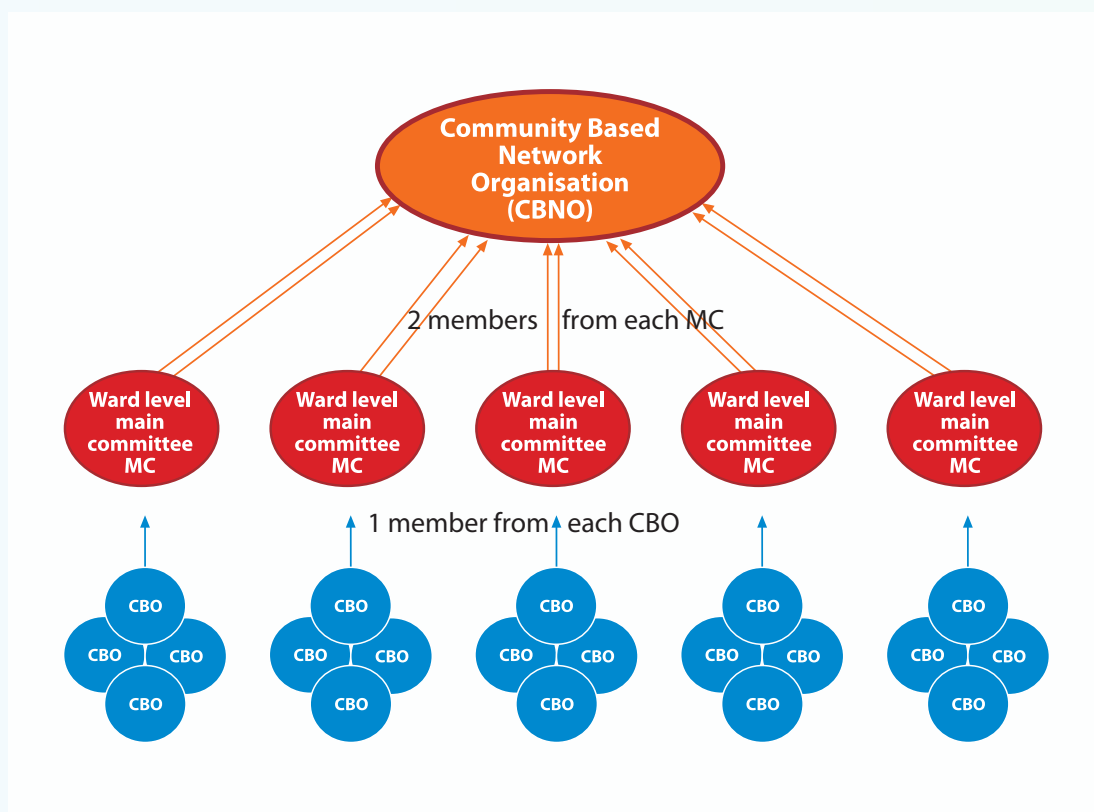
INSTITUTIONAL DEVELOPMENT

From the inception SAHAS Nepal has adopted a sustainable community-

led development approach which is based on the idea of putting the community at the centre and empowering them by organizing them into CBOs and later forming CBNOs out of CBOs, which

promote collaboration with local government and other like agencies for continuing community development efforts initiated by SAHAS Nepal in their areas.

SAHAS NEPAL WORKING APPROACH IN FORMATION OF COMMUNITY BASED NETWORK ORGANISATION



For the sustainability of the CBNOs, SAHAS Nepal focuses on technical backstopping and continuous capacity building through different training, workshop, exposure visits etc. CBNOs enhance their institutional capacities in the administrative, managerial,

financial and programmatic sphere in an inclusive and participatory manner. With the enhanced capacities, CBNOs were able to leverage resources NPR. 38,568,352 from different government bodies and like-minded organisations, and they are working for sustainable

community development and social change in the community.

*CBNOs leverages
NPR 38,568,352
from different line
agencies for development
activities.*

LIST OF CBNOS

S.N.	CBNOs Name	District	No. of CBOs	Total Member (HHs)
1	Gramin Mahila Jagaran Samuha (GMJS)	Okhaldhunga	66	810
2	Likhu Demba Community Development Forum (LDCDF)	Okhaldhunga	83	1583
3	Kotgadhi Shikhar Samaj (KOSIS) Nepal	Okhaldhunga	73	1226
4	Sunkoshi Kakani Community Development Forum Nepal	Okhaldhunga	107	2283
5	Pragatishil yathartha Samaj (PRAYAS) Nepal	Okhaldhunga	58	1304
6	Sustainable Rural Empowerment Network (SUREN)	Okhaldhunga	7	10,075
7	Libju Commnity Development Forum	Okhaldhunga	48	943
8	BISWAS Nepal	Udayapur	64	1389
9	Sustainable Development Society Nepal	Lalitpur	55	1239
10	Chhimkeshowari Melmilap Kisan (Chhimeki) Samaj	Tanahun	43	912
11	Dhevghat Bandipur Kisan (DEBAKI)	Tanahun	40	998
12	Chuli Community Society	Gorkha	38	716
13	Arughat Dharche Rachanatmak (ADHAR) Samaj	Gorkha	37	726
14	Trisuli Development Society	Dhading	34	689
15	Shree Tripura Ganga Jamuna Ekata Samaj (TRIGANGA)	Dhading	32	855
16	Pachaljarna Society for National Development(PSND)	Kalikot	46	1490
17	Rural Community Development Centre (RDC)	Kalikot	40	1136
18	Swablambi Ekata Samaj (SES)-Nepal	Dailekh	45	1129



19	Chayanath Development Society (CDS)	Mugu	27	696
20	Karnali Gramin Bikas Kendra (KRDC)	Mugu	51	1422
21	Rural Development Society	Mugu	22	800
22	Panchakoshi Ekata Samaj (PRAYAS) Dailekh	Dailekh	54	1353
23	Balimalika Samudiyak Bikas Samaj (BCDS)	Bajura	46	1226
24	Budhinanda Srijansil Bikash Manch (BCDF)	Bajura	54	1629
25	Inclusive Development Forum	Okhaldhunga	58	1501
26	Mahabharat Bikas Samaj	Udayapur	64	1144
27	Srijansil Bikash Samaj	Lalitpur	31	704
28	Ajirkot Samabesi Lagansil (Asal) Samaj	Gorkha	45	1,018
29	Rishing Kisan Sahayog Samaj	Tanahu	45	1,053
30	Likhu Ekakrit Bikash Samaj	Okhaldhunga	54	1,250
Total			1448	44,466

AN INITIATIVE FOR COMMUNITY DEVELOPMENT

Mahabharat Community Development Society (CBNO) Nepal is a community-based network organisation formed by SAHAS Nepal in Katari Municipality. The main motive of organisation was to improve socio-economic status of marginalised and vulnerable communities especially focusing on Dalit, youths and women. In the beginning, MCDS was generally unknown, but with the vision and impact made in communities, communities and local government started recognising its importance.

MCDS Nepal started its first project with financial and technical support from SAHAS Nepal. With the high demand from the communities, the needs were prioritized and submitted to local government and other line agencies. Through regular lobbying and coordination with the local government, MCDS was able to leverage the fund of Nepalese Rupees 300,000 for agriculture and livestock promotion activities. As a new initiative Akbare (Capsicum annuum) chilli promotion was planned and communities were trained on the Akbare cultivation along with seed support.

Padam Raut, one of Akbare farmer spent 12 years of his energetic youth in the hot spell of Malaysia and Qatar to sustain his family. The pain of



leaving behind his family was beyond words but because of his responsibility, choices were limited. Now, he has reason to smile and forget all misfortune as he, together with his wife, is engaged in the Akbare chili with high medicinal value cultivation in 0.6 hectares of land from which they are generating sufficient income to manage their livelihood and educating their son in a reputed boarding school.

A further 17 young farmers are engaged in Akbare cultivation, like Padam, in the community and generating lucrative income. Rural Municipality also appreciated this collective effort and planned to invest more in it for the benefit of more communities. Padam says, "I oath, I will never return back to gulf countries. I will stay happy with my family."

Padam is one of the examples of how MCDS was able to bring change. Besides, for the years 2021 and 2022 local

government had allocated a budget of Nepalese Rupees 300,000 and 700,000 respectively. The profit farmers are making through the Akbare is praiseworthy. MCDS is also encouraging farmers to engage in other vegetable cultivation such as cucumber, lemon, etc.

With youth leadership, MCDS Nepal is implementing programs successfully maintaining transparency and accountability. The changes made by the MCDS in the lives of smallholder farmers are highly commendable and appreciated by the local government.



INFRASTRUCTURE DEVELOPMENT

In the rural areas of Nepal basic community infrastructures is one of the biggest constraint for livelihood enhancement and climate change has multiplied their access to clean and safe drinking water and irrigation facilities. From the beginning, SAHAS Nepal has been engaged in renovation and construction of small-scale infrastructures such as irrigation canals, wastewater collection ponds, rainwater harvest tanks, drinking water facilities, trail bridges, and so on. A total of 22 irrigation canals were renovated and constructed benefitting a total of 1,740 HHs by improving irrigation facilities on 556 hectares of land. With the irrigation facilities, the area under cultivation and crop productivity has increased.

In addition, 25 drinking water schemes were constructed thus increasing access of people to clean and safe drinking water. This has also reduced women's time and burden to fetch water, so they utilize the time for other productive work. Reduction of water-borne diseases was noticed which also improved the health and sanitation of the rural communities. A total of 3,915 HHs benefitted from the construction of the drinking water system. A total of seven rainwater



harvesting structures and 493 wastewater collection ponds have been constructed which have promoted the reuse of water which otherwise would have been lost. A total of 20 toilets were constructed in schools and in communities improving the health and

sanitation of the communities. The overall construction of the infrastructure has improved the socio-economic conditions of the rural communities with an indirect impact on food security as well.

IRRIGATION POND EASED DURING DRY SPELLS

The drought condition of the agricultural field during winter is a concerning problem for the villagers in Dharapani. The village is situated in the southwest region of Ajirkot Rural Municipality. Dharapani has productive soil where acres of land is used for agricultural purposes. However, the yield of vegetables was drastically low during the winter season due to the drying out of water resources. The villagers were looking for a suitable solution for irrigating their field during winter when SAHAS Nepal suggested a few options to cope with the challenges they were facing. Of late, there was an interest among community people in the construction of irrigation pond, because extreme rainfall events like high-intensity rains occurring in short spells with intermittent long dry spells have increased. With climate change being a harsh reality, such events will increase in the future. This calls for measures to harvest the excess runoff and re-use the same for cropping during intermitted dry spells.

Considering the slopes of the fields, an appropriate location was identified for a pond involving the SAHAS Nepal's technician, CBO members, and other stakeholders. Soon after the selection of the location, the irrigation pond was built with the help of community members. The plastic material



was used to prevent the loss of water from the soil surface. Sufficient piping with holes facilitates the irrigation process in the field. The construction of an irrigation pond encouraged the farmers to grow vegetables even during the drier season. This irrigation pond now irrigates 1.12 hectares of land of 15 HHs.

Prem Bahadur from Kulman village who is a professional farmer said that he was able to find a significant change in the quality and quantity of vegetables produced. The vegetables were juicy/watery inside and were not affected by scorching sunlight. He added the field used to be almost barren during winter and irrigating the field with an electric motor was seen as costly. Now he is able to cut off the cost of irrigation and he was satisfied with the production as well. Overwhelmed by the response of the villagers towards the irrigation pond, Ajirkot Rural Municipality has planned to construct a similar

irrigation pond in another village.

Not only he but most of the villagers witness the significant rise in quantity as well as the quality of their crop. The villagers are willing to increase the capacity and number of ponds in days to come. They said that the modern-day method of irrigation has dramatically changed the way of farming. This successful case of climate responsive technology has demonstrated the value and usefulness of irrigation technology for the sustainability of winter season farming in Dharapani.



COMBATING COVID-19

The sudden outbreak of the second wave of COVID-19 caused havoc in the fragile health care system of Nepal with rapidly rising cases and a high infection rate. The poor infrastructure and minimum resources led to a chaotic health crisis, shortage of basic life facilities, health kits and equipment causing fear for life among the people. To strengthen the local government and health system, SAHAS Nepal provided health kits and equipment like oxygen cylinders, PPE sets, thermal guns, nebulisers, Antigen Testing kits, etc. in its working areas. Besides, awareness-raising activities like the airing of radio jingles in ethnic minorities' languages, installing hoarding boards,



and distribution of brochures and pamphlets containing messages about preventive measures of COVID-19 were also conducted to provide the right information at the right time to community members.

The lockdown imposed to break the chain of infection severely impacted the livelihood of communities as many people lost their daily source of

income to address the critical need and swift response to the emergency, SAHAS Nepal provided food packages and voucher support to provide the immediate response to manage livelihood of communities. For managing their livelihood, migrant workers were also supported with the on and off-farm income-generating opportunities.

PPE 224	Surgical Gloves 165	Mask 1,238	Oxymeter 66	Thermo meter 40	Face shield 570	Mask Bank 193	Oxygen cylinder 31	Oxygen regulator 22	Oxygen filling 22
PCR Test Kit 650	Sanitizer 323	Antigen Test 2,155	Cloth Mask 2,000	Oxygen mask 401					

EDUCATION

CMCC 12	Home base learning 800
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FOOD AND VOUCHER

Food packets 1,121 HHs	Voucher 670
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WASH

Water Filter 12	Soap 1,952	Water tank 5	Water dispenser 2
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ORGANISATIONAL ACTIVITIES

26th Annual General Assembly

Group of Helping Hands (SAHAS) Nepal organised a semi-virtual 26th Annual General Assembly on 2 October 2021 in Yalamaya Kendra, Lalitpur. Dr. Surendra Kumar Shrestha presented the overall progress of organisational and financial progress in the open session where all SAHAS Nepal general members and staff participated. In the closed session, the Executive Board members were also appointed through the election process.



Outcome Impact Orientation Training:

Group of Helping Hands (SAHAS) Nepal organised OIO (Output Impact Orientation) training

virtual medium from 22 to 26 July 2021. The major aims of the training was to make participants familiar with the key terms and concepts of Outcome and Impact Orientation and its importance in their project PME processes, and the BfdW requirements on OIO, enhanced knowledge and clarity Effect Chain development and formulation of Indicators, knowledge, and skills strengthened on monitoring, data collection, analysis, clarity on progress reporting with reference to BfdW reporting format, and enhance knowledge and skills of co-facilitators (Coordinators) of SAHAS Nepal on OIO facilitation and coaching. The training was facilitated by Ms. Bashuda Gurung, Consultant for BfdW, Mr. Raju Jati, Climate Change and Disaster Risk Reduction Coordinator, Mr. Sujan Lal Shrestha, Knowledge Management, Senior Monitoring, and Evaluation Coordinator, and Ms. Rumi Maharjan, Knowledge Management, Monitoring, and Evaluation Officer.

List of newly appointed executive members:

Dr. Pratap Kumar Shrestha, Chairperson

Bal Kumari Gurung, Vice-Chairperson

Sudha Khadka, Secretary

Shrina Maharjan, Treasurer

Dr. Pashupati Chaudary, Member

Sunil Thapa, Member

Narayan Datta Ojha, Member

Dr. Surendra Kumar Shrestha, Invitee

to staff of Local Initiatives for Food Security Transformation (LIFT) in order to enhance their understanding about the OIO concept and to develop sound knowledge on reporting being based on OIO framework. Four days long training was conducted through the



Psychosocial care and support training:

The impact of the COVID-19 pandemic drastically changed the lives of people forcing people to adapt to the new normal situation leading to stress, fear, and uncertainty about the future. Long-term exposure to work/ family/ study-related stress and worry gives rise to psychosocial problems with physical and emotional consequences and they may turn into disorders if failed to address. Therefore, for dealing with these situations in positive ways and providing the community with basic psychosocial care and support, a three-day training was provided to project staff in different sessions. The major objectives of the training were to build trust and improve the quality of relationships between frontline staff/ volunteers and beneficiaries/ communities, enhance capacity on psychosocial first aid, and know the techniques of self-care.

Gender Equality and Social Inclusion-Integrated planning training workshop



Group of Helping Hands (SAHAS) organized a 3-day training workshop on integrating gender equality and social inclusion (GESI) into the planning cycle from 21 to 23 October 2021. The workshop's main goals were to improve SAHAS's program and project staff's GESI analysis, participatory methodologies, and planning skills so that they could integrate GESI into their projects and programs, as well as to develop a rough outline of GESI Action Plans for specific SAHAS Nepal projects. Specifically, the aim of the workshop was to impart knowledge on gender and social analysis tools; using a case study; to conduct a situation analysis; and develop stated outcomes, activities, and indicators for monitoring and evaluation.

Projects Orientation:

SAHAS Nepal started two new projects i.e. Inclusive and Quality Education for girls in Bajura district and Mobilizing village communities

and empowering youth to promote Inclusive and Quality Education in public school in Bajura and Ramechhap districts respectively. For a better understanding of staff on the project goal, objectives, indicators, and activities project orientation was provided to all project staff.

Social Service Day Celebration:

Group of Helping Hands (SAHAS) Nepal celebrated the 42nd Social service day with the slogan "Service is religion, let us serve with words and deeds" in its working areas by organizing different activities like awareness raising, voucher support, relief support, etc for the beneficiaries whose livelihood were impacted by COVID-19. Different activities were conducted in resource sharing with local government and other relevant line agencies. The program helped to raise consciousness about the importance of the serving the communities together in the need.



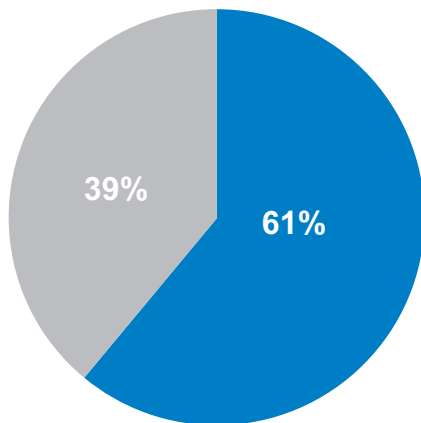
HUMAN RESOURCE

SAHAS Nepal values its human resource team of highly committed professionals with varied experiences who are continuously working to

achieve organisation's vision, mission and goal. A total of 145 staff (89 male and 56 female) are currently working in 22 districts of Nepal. SAHAS Nepal

maintains 'unity in diversity' by recruiting qualified staff from different social backgrounds.

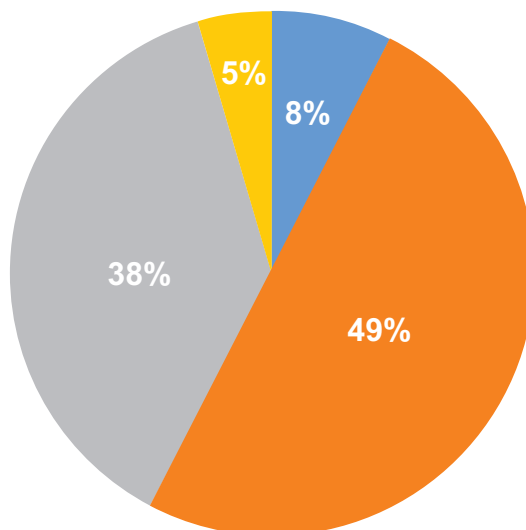
Gender Composition



■ Male
■ Female

Total staff - 145
Male - 89
Female - 56

Ethnic Composition



■ Dalit
■ Janajati
■ Khas Arya
■ Others

LIST OF PROJECTS

S.N.	Name of Project	Districts	Funding Partner
1.	Local Initiative for Food Security Transformation	Okhaldhunga, Lalitpur, Udayapur, Kalikot, Bajura and Mugu	BfdW Germany
2.	Enhancing Livelihood through Local Efforts	Dhading, Gorkha, Tanahu, and Mugu	Felm
3.	Biodiversity and Resource Management for Sustainable Food Security in Mountain Community Nepal	Dailekh	SODI Germany
4.	Socio-Economic Empowerment with Dignity and Sustainability (Phase II)	Rolpa	Stromme Foundation
5.	Breaking the Bond	Mahottari, Dhanusa and Siraha	Street Child of Nepal Funded by DFID
6.	Marginalised No More	Mahottari, Dhanusa, Sunsari, Siraha and Saptari	Street Child of Nepal Funded by DFID
7.	Promoting Inclusive and Quality Education in Public School	Ramechhap	ChildAid Network
8.	Mobilising village communities and empowering youth to promote inclusive quality education in public school	Ramechhap	ChildAid Network
9.	Promoting Safe and Alternative Environment for Continuing Education in the Covid-19 Context in Bajura	Bajura	INF/UK
10.	Inclusive and Quality education for girls in Bajura district	Bajura	INF/UK
11.	HOPE	Gorkha	LWF Nepal
12.	Improved food security and livelihood of the people affected by landslide in Gorkha district of Nepal	Gorkha	LWF Nepal
13.	Climate Resilient Model Village	Dhading	MCC Nepal
14.	Small Scale Reforestation Initiatives for Reduction of Carbon Emission Project	Udayapur	Felm
15.	Youth Exchange Pro-gramme	Rolpa	NOREC
16.	Trail Bride Sub-Sector Unit	Okhaldhunga	Helvetas and District Development Committee

FINANCIAL REPORT



PP PRADHAN & CO
CHARTERED ACCOUNTANTS

PP Pradhan & Co
Sanepa, Lalitpur, PO Box: 3242
Kathmandu, Nepal

T: +977 1 5551126 E: info@pppradhan.com

Independent Auditor's Report on the Financial Statements of Group of Helping Hands (SAHAS) Nepal For 1 Shrawan 2077 to 31 Ashad 2078 (16 July 2020 to 15 July 2021)

Opinion

We have audited the attached financial statements of **Group of Helping Hands Nepal**, for the year from 1 Shrawan 2077 to 31 Ashad 2078 (16 July 2020 to 15 July 2021), which comprises of the Balance Sheet as at 31 Ashad 2078 (15 July 2021), Income and Expenditure Statement and other explanatory notes for the year then ended.

In our opinion,

- the accompanying financial statement is prepared, in all material respects, in accordance with generally accepted accounting principles and other relevant practices
- nothing came to our attention to indicate that an adequate internal control system was not in place and the organization was not compliant with applicable laws and regulation

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs) and Nepal Standards on Auditing (NSAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the financial statement section of our report. We are independent of the Organization in accordance with the ethical requirements that are relevant to our audit of the financial statement, and we have fulfilled our other responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statement

Management is responsible for the preparation of the financial statement in accordance with generally accepted accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statement that are free from material misstatement, whether due to fraud or error. In preparing the financial statement, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Organization's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statement.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain

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audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the adequacy of the Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Auditor

Pratap P Pradhan
Principal
PP Pradhan & Co.

Date: 1 October 2021
Place: Kathmandu
UDIN Number: 211001CA00010Yr5Uc

Group of Helping Hands (SAHAS) Nepal

Lalitpur

Consolidated Balance Sheet

As at Ashadh 31, 2078 (July 15, 2021)

	Sch	Current Year Amount in NPR	Previous Year Amount in NPR
Fixed Assets	1	25,150,262.00	27,214,678.00
Current Assets			
Inventory	2	1,310,120.31	1,159,906.40
Debtors and Prepayments	3	3,032,934.11	3,592,642.70
Programme Fund Receivable	8	3,901,633.27	3,742,603.01
Cash in Hand	4	165,925.00	116,923.00
Cash at Bank	5	45,090,094.71	19,558,268.85
		53,500,707.40	28,170,343.96
Current Liabilities			
Gratuity		994,827.00	3,360,524.00
Creditors	6	11,465,350.08	10,136,965.45
		12,460,177.08	13,497,489.45
Net Assets		66,190,792.32	41,887,532.51
Represented By			
Gratuity Fund		2,860,028.77	4,756,596.39
Fixed Assets Capital Fund	7	9,154,622.50	11,408,435.50
Reserve SAHAS Nepal		12,402,823.55	12,400,684.06
Programme Fund Payable	8	41,773,317.50	13,321,816.56
		66,190,792.32	41,887,532.51

Significant Accounting Policies and Notes 32

Dr. Pratap Kumar Shrestha
Chairperson

Sarswati Bhandari
Treasurer

Pratap P Pradhan
Principal
PP Pradhan & Co.
Chartered Accountants

Dr. Surendra Kumar Shrestha
Executive Director




Somaya Gurung
Administrative and
Finance Manager


Date: October 01, 2021
Lalitpur, Nepal

Group of Helping Hands (SAHAS) Nepal
Lalitpur
Statement of Cash Flow
For the year ended Ashadh 31, 2078 (July 15, 2021)

	Current Year Amount in NPR	Previous Year Amount in NPR
Surplus/(Deficit) for the FY	2,139.49	(22,180.65)
Add back non cash items		
Depreciation	121,979.00	99,194.00
Change in Working Capital		
(Increase)/Decrease in Inventory	(150,213.91)	(964,698.40)
(Increase)/Decrease in Debtors and Prepayments	559,708.59	(1,078,843.43)
Increase/(Decrease) in Gratuity	(2,365,697.00)	(3,328,169.30)
Increase/(Decrease) Creditors	1,328,384.63	(3,635,258.84)
	<u>(503,699.20)</u>	<u>(8,929,956.62)</u>
Cash flow from Investing Activities		
Purchase of Fixed Assets and movement in Capital Fund	(311,376.00)	(9,265.00)
Increase/(Decrease) in Gratuity Fund	(1,896,567.62)	1,409,920.02
	<u>(2,207,943.62)</u>	<u>1,400,655.02</u>
Cash flow from Financing Activities		
(Increase)/Decrease in Project Fund Receivable	(159,030.26)	7,225,381.19
Increase/(Decrease) in Project Fund Payable	28,451,500.94	1,510,503.22
	<u>28,292,470.68</u>	<u>8,735,884.41</u>
Net Increase/(Decrease) in Cash and Cash Equivalent	25,580,827.86	1,206,582.81
Cash and Cash Equivalent at the beginning of period	19,675,191.85	18,468,609.04
Cash and Cash Equivalent at the end of period	<u>45,256,019.71</u>	<u>19,675,191.85</u>



Dr. Pratap Kumar Shrestha
Chairperson


Sarwati Bhandari
Treasurer


Pratap P Pradhan
Principal
PP Pradhan & Co.
Chartered Accountants


Dr. Surendra Kumar Shrestha
Executive Director




Somaya Gurung
Administrative and
Finance Manager

Date: October 01, 2021
Lalitpur, Nepal

Group of Helping Hands (SAHAS) Nepal
Lalitpur
Consolidated Income and Expenditure Statement
For the year ended Ashadh 31, 2078 (July 15, 2021)


	Sub- Sch	Current Year Amount in NPR	Previous Year Amount in NPR
Income			
Subscription Fee		900.00	10,500.00
Donation		403,436.00	881,533.67
Interest on Bank Deposit		157,524.19	306,135.81
Programme Overhead		229,495.62	120,359.33
Miscellaneous Income		56,835.20	17,133.66
Donation for COVID		-	591,081.00
Recovery of Vehicle Cost		14,513.00	92,125.00
Consultancy		-	-
Recovery from Projects		210,797,815.76	210,092,503.05
Total Income		211,660,519.77	212,111,371.52
Expenditure			
Organization			
Recurring			
Audit Fee		60,000.00	60,000.00
Organisation Admin Cost		123,483.00	120,248.10
Travel		-	12,730.00
Meeting & Workshop		-	112,056.85
Depreciation		121,979.00	99,194.00
Project Support		141,657.22	309,177.54
Project Write Off		75,425.30	416,527.63
Preparation Fee		233,187.00	237,647.00
Salaries & Benefits - Program Staff		10,833.00	58,601.00
Salaries & Benefits - Admin Staff		5,000.00	-
Relief - COVID 19		69,000.00	591,081.00
Monitoring, Consultancy & Networking		20,000.00	23,786.00
Total Recurring Organization		860,564.52	2,041,049.12
Program Fund Expenses			
Program Expenses	8.1	210,797,815.76	210,092,503.05
Total Recurring Program		210,797,815.76	210,092,503.05
Total Expenditure		211,658,380.28	212,133,552.17
Surplus/(Deficit)		2,139.49	(22,180.65)

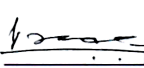
Significant Accounting Policies and Notes

32

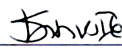
Schedule 1 to 32 are integral part of the Financial Statements



 Dr. Pratap Kumar Shrestha
 Chairperson


 Sarswati Bhandari
 Treasurer


 Pratap P Pradhan
 Principal
 PP Pradhan & Co.
 Chartered Accountants




 Dr. Surendra Kumar Shrestha
 Executive Director


 Somaya Gurung
 Administrative and
 Finance Manager

Date: October 01, 2021
 Lalitpur, Nepal

Group of Helping Hands (SAHAS) Nepal
Lalitpur

Sub-schedule to the Balance Sheet
Partnership Programme Fund
For the year ended Ashadh 31, 2078 (July 15, 2021)

Sub-Sch 8.1

S.N	Programme	Funded By	Sch	Fund Balance as at 16 July, 2020	Received/ in FY 2020/21	Interest in FY 2020/21	Expenditure in FY 2020/21	Adjustment	Transferred	Fund Balance as at 15 July, 2021
1	Act Now	FK Norway	9	(21,491.82)	1,222,800.00	3,012.46	(1,002,513.00)	-	-	201,807.64
2	Bio-Diversity	SODI	10	(583,192.96)	18,239,157.25	59,017.96	(11,590,489.13)	-	-	6,124,493.12
3	BIB	SCON	11	(294,700.49)	27,548,232.00	-	(26,828,907.00)	-	-	424,624.51
4	CDM	Bftw	12	(1,461,372.74)	4,460,302.65	29,121.22	(3,252,730.40)	-	-	(224,679.27)
5	Child Aid - Education	Child Aid	13	1,245,269.00	2,721,117.76	-	(3,783,544.25)	-	-	182,842.51
6	Child Aid - COVID	Child Aid		228,171.50	-	-	-	-	(228,171.50)	-
7	ELLEP-II	Felm	14	(422,398.46)	36,149,928.10	59,501.73	(35,372,061.32)	-	-	414,970.05
8	GBV	Stromme Foundation	15	-	732,877.00	826.79	(610,727.00)	-	-	122,976.79
9	HOPE	LWF	16	-	2,500,000.00	-	(2,246,136.00)	-	-	253,864.00
10	INF-COVID-I	INF-UK	17	778,126.96	-	-	(770,599.00)	-	-	7,527.96
11	INF-COVID-II	INF-UK	18	-	1,606,801.01	-	(504,017.00)	-	-	1,102,784.01
12	INF-EDU-I	INF-UK	19	-	1,475,244.68	-	(1,494,338.00)	-	-	(19,093.32)
13	INF-EDU-II	INF-UK	20	-	1,990,818.41	-	(365,661.00)	-	-	1,625,157.41
14	LIFT IV	Bftw	21	(690,669.73)	87,245,841.80	377,968.50	(67,363,456.41)	-	-	19,569,684.16
15	MNM	Street Child	22	(268,776.81)	11,969,627.00	21,815.13	(15,380,526.00)	-	-	(3,657,860.68)
16	NFSI - MCC	MCC		181,160.00	-	-	-	-	(181,160.00)	-
17	NFSI-II	MCC		217,319.00	-	-	-	-	(217,319.00)	-
18	Nepal Team and PRAYAS	Nepal Team	23	1,834,101.69	2,952,370.53	-	(1,490,926.25)	-	-	3,295,545.97
19	Reforestation	Felm	24	-	2,399,105.50	-	(321,750.00)	-	-	2,077,355.50
20	RFF	Li-Bird		341,098.00	-	-	-	-	(341,098.00)	-
21	RMF	RMF	25	498,907.73	-	-	(497,278.00)	-	(1,629.73)	(0.00)
22	RRF	SCON	26	-	7,904,823.00	-	(7,904,823.00)	-	-	-
23	SEDS II	Stromme Foundation	27	1,636,251.99	26,570,278.83	40,304.32	(25,466,919.00)	-	-	2,779,916.14
24	SC-COVID	SCON	28	1,795,486.00	-	-	(1,683,266.00)	-	-	112,220.00
25	TBSU	DOC, Okhaldhunga	29	1,441,598.28	1,229,046.00	-	(1,060,084.00)	-	-	1,610,560.28
26	Travelteer	Travelteer	30	210,642.00	508,110.00	-	(157,399.00)	-	-	561,353.00
27	WEP	Norha	31	2,913,684.41	-	41,615.04	(1,649,665.00)	-	-	1,305,634.45
	Total			9,579,213.55	239,426,481.52	633,183.15	(210,797,815.76)	-	(969,378.23)	37,871,684.23

Note: Fund balance after completion of project are transferred to SAHAS Nepal or to other project as per approval of Donors.



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DEVELOPMENT AND FUNDING PARTNERS

Brot
für die Welt



ECOFARM UK





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