

FRIENDS OF THE CHILDREN OF ORISSA

England & Wales · Charity number 1074935

Details

Other names	FRIENDS OF PUSS, FOCO
Status	Registered
Legal form	Other
Registered	1999-03-30
Register	View on the Charity Commission register

Contact

Address	The Daws Thornton Way Girton Cambridge CB3 0NL
Phone	07798 558462
Email	foco.board22@gmail.com
Website	www.orissa.org.uk

Activities

Objects: THE RELIEF OF POVERTY, SICKNESS AND DISTRESS AND THE ADVANCEMENT OF EDUCATION IN PARTICULAR OF CHILDREN IN ORISSA STATE OF INDIA BY SUPPORTING THE CHARITABLE WORK OF PALLI UNNAYAN SEVA SAMITY AND OTHER CHARITABLE ORGANISATIONS.

Activities: The Charity raises funds for the relief of poverty, sickness and distress and the advancement of education in particular of the children in Orissa State of India by supporting the charitable work of Palli Unnayan Seva Samity and other charitable organisations

Classification

- **How:** Makes Grants To Organisations
- **What:** Education/training
- **Who:** Children/young People, People Of A Particular Ethnic Or Racial Origin

Geography

- **Area of benefit:** ORISSA STATE OF INDIA
- India

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£129,365	£131,827	-	-
2023-12-31	£113,913	£147,798	-	-
2022-12-31	£151,172	£163,917	-	-
2021-12-31	£110,051	£161,360	-	-
2020-12-31	£166,867	£134,056	-	-

Trustees

Name	Role	Appointed
Kate Wilson	Chair	2015-05-06
Claire Broughton		2024-01-10
David Taylor		2024-07-03
Dr Philippa Baylis		2018-04-25
Katharine Dalrymple Bulman		2019-06-05
Linda Jane Deverell		2020-06-04
Mark Segal		2020-06-04
PROFESSOR MALCOLM HARPER		
Victoria Helen Belle Rizzo		2020-06-04

FRIENDS OF THE CHILDREN OF ORISSA

England & Wales - Charity number 1074935

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024
FOR
FRIENDS OF THE CHILDREN OF ORISSA

David Simon Limited
Chartered Certified Accountants
5 Jardine House
Harrobian Business Village
Bessborough Road
Harrow
Middlesex
HA1 3EX

FRIENDS OF THE CHILDREN OF ORISSA

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FOR THE YEAR ENDED 31 DECEMBER 2024

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FRIENDS OF THE CHILDREN OF ORISSA

CHAIR'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

Throughout the course of 2024 FoCO has continued to support its two NGO partners with regular quarterly remittances. As a charity we have found our own fundraising capability challenging but steady, consequently we set ourselves a firm goal to ensure the right balance between our grants commitments and our regular income. Both our NGO partners continue to support and transform the lives of some of the most vulnerable children and communities in Odisha, India.

Palli Unnayan Seva Samiti (PUSS) runs a school and hostel in Odisha for girls from vulnerable and destitute families. The Society for Children (SOCH) focus on a range of community empowerment programmes, FoCO funds two of their programmes. Firstly, the Punarjivan Rehabilitation and Educational catch up programme based in Jatni, these are focused on children experiencing addiction, homelessness or educational gaps. Secondly the Rayshyak programme which rescues children at risk of sexual and labour trafficking on the railway network.

By the end of the calendar year in 2024 at PUSS there were over 380 children on the school roll, approximately 240 of the girls were living in the hostel (many of whom have travelled from the remote villages where they are less likely to be able to stay in full time education) and over 130 children regularly attending as "day boarders" from six slum areas in Bhubaneswar. The school is potentially running at over capacity in terms of its current classroom sizes, in part this has related to the need to retain at least 40 children at Class X level to retain its Right to Education Certificate. Despite this challenge in May 2024 all Class X pupils sat and passed their high school board exams.

PUSS continues to find the balancing of their expenditure with raising similar revenue difficult. However, during 2024 they were supported by two CRS Partnerships - Tech Mahindra Foundation and Synopsis. Both organisations, in addition to monetary grants also contributed to the educational programme with volunteer and specialist led events in science and other subjects. Unfortunately during 2024 PUSS had its application for a renewal of their Foreign Currency Regulation Act registration turned down. Consequently FoCO was not able to remit directly to the charity for the latter part of the year. In response to this news PUSS introduced FoCO to a local NGO called Voluntary Agency for Social Action (VASA). Established in 1995 their mission is to support rural and tribal peoples through social projects focused on the empowerment of women and children. FoCO agreed to a new partnership with VASA in which they provide project and financial support directly to PUSS via our donations.

SOCH runs its Punajivan (meaning rebirth) programme at the Jatni centre. The original funds to establish this centre were provided by FoCO and some of our supporters continue to donate specific capital funds to develop their facilities, including new staff quarters and a large 2nd floor dining hall. During 2024 they successfully completed 3 residential de-addiction camps. This is a four-week programme for children with substance abuse issues. They also completed their 9th 12-week residential Edu-bridge programmes designed to support children to get back into education who have dropped out and are not attending school. In support of these specific residential camps the SOCH Team also ran 5 concurrent remedial 'catch-up' class programmes in 5 slums across Bhubaneswar.

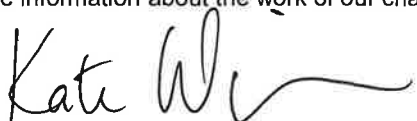
SOCH's original Rakshyak programme aims to rescue and resettle children at risk of trafficking on the railway network. Whilst the team is primarily concentrated in the railway hub town of Khurda they are again expanding to deliver services at the main Bhubaneswar station. Across the 2023-4 reporting year they rescued 170 children; 141 of whom were boys and 29 were girls. It is interesting to note that nearly 40% of these were 'referrals' coming from railway station and network staff who are attending regular awareness sessions with the SOCH Team. This demonstrates the brilliant work SOCH is doing in terms of education and network building with railway stakeholders.

Both PUSS and SOCH worked tirelessly to support, empower, and encourage young children in Odisha to live better lives and have a positive future. Friends of the children of Orissa are so proud to be able to assist our partners to continue their excellent and much needed work.

We are, as ever, extremely grateful for the continuing generosity of our members, corporate supporters, one-off donors and volunteers. We are very grateful for those who give regularly as this enables us to plan and meet our regular commitments. Especial thanks go to Hat Trick Productions for their significant annual corporate support. We have also benefited from one-off legacy donations. It was with great pleasure that we held a small supporter event in London in May 2024, to honour the contributions made over many decades by Professor Malcom Harper and Dr Ursula Kraus-Harper. It was a lovely opportunity to meet both old and new supporters alike.

The charity has a supporter list of approximately 150 members. Our small committee currently has 8 active participants. We would like to engage additional supporters and in particular would like to encourage members to take a more active role in the charity.

More information about the work of our charity and our partners in India can be found at www.focoindia.org.uk



23rd October 2025

Kate Wilson
Chairperson

FRIENDS OF THE CHILDREN OF ORISSA

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 DECEMBER 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Abbreviations

FOCO Friends of the Children of Orissa

PUSS Palli Unnayan Seva Samiti, the organisation in India providing accommodation and schooling for disadvantaged girls near Bhubaneswar, Orissa (now officially known as Odisha), India

SOCH Society for children, the organisation which runs children's rescue programmes on the railway station in Khurdha, educational bridge and educational bridge support services at the rehabilitation centre in Jatni, and a variety of other child / young adult community programmes in Bhubaneswar.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objects are:

- The relief of poverty, sickness and distress and the advancement of education in particular of children in Orissa state of India (now known as 'Odisha').
- Supporting the charitable work of Palli Unnayan Seva Samiti (PUSS) and other charitable organisations in Odisha state.

The policies adopted in furtherance of these objects are:

- Providing the school with funds to continue to support the children.
- Ensuring visitors to India on our behalf are aware of and comply with our safeguarding policy.
- Working with our partners in India to help them find alternative sources of income to secure the future of their organisations.
- Working in partnership with other agencies to provide funds, land, equipment or services to benefit our partners in India.

There has been no change in these during the year.

PUBLIC BENEFIT STATEMENT

Our main activities and who we try to help are described below. All our charitable activities focus on the support and education of children in Odisha state and are undertaken to further our charitable purposes for the public benefit.

PUSS

We provide financial support to the school and hostel which provides for over 300 vulnerable girls to be safely housed and educated. Our regular donations are specifically used for the main (non-teaching) operational costs for the school and hostel. This includes: food costs, medical and welfare costs, hostel staff wages, building repair and maintenance, transport costs, extra-curricular activities and additional teaching resources. We continue to provide the majority of funds that the NGO raises. During the calendar year of 2024 PUSS did not have their renewal of the Foreign Currency License application granted. For the final quarter of the year they therefore partnered with the Voluntary Agency for Social Action (VASA) who have stepped in to provide project and financial management services.

SOCH

We provide regular support for two programmes. Firstly the Punarjivan Programme which runs from the newly established Jatni Centre - this is a rolling series of 4 week de-addiction camps for children and longer 12 week edubridge camps which aim to enable children to catch up on lost schooling and rejoining mainstream educational institutions. The second programme we support is the Khurda based Rakshyak Program - this aims to identify and rescue children at risk of being trafficked for sexual or labour exploitation. We also contribute towards SOCH's central staffing operational costs which support both these programmes and other community based development projects

We raise funds through our corporate sponsors, monthly donors and with various fundraising events throughout the year, our costs are covered by in kind donations so no money is diverted from the charity for administration or other costs.

FRIENDS OF THE CHILDREN OF ORISSA

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 DECEMBER 2024**

OBJECTIVES AND ACTIVITIES

ACHIEVEMENTS AND PERFORMANCE

During 2024 we provided financial support which allowed PUSS to increase the number of places offered to vulnerable children. This includes the expansion of places offered to 'day boarders', pupils who are transported by bus daily from multiple slum areas in Bhubaneswar. We are particularly pleased at the educational performance of the Year X in their final exams in which all girls received a pass mark.

SOCH has had a very successful year in expanding its Rehabilitation and Edu-bridge camps run out of the FOCO funded Jatni centre. We also continued to support the excellent anti-trafficking railway rescue project.

One of our Trustees (Dr Philippa Baylis) visited both projects in the last quarter of 2024 to provide educational support. Dr Baylis had significant contact time with PUSS in particular; this helped the committee to receive additional information about the particular challenges. We hope that other members will be able to visit our partners and see the excellent work they do for themselves.

FINANCIAL REVIEW

Our funding for 2024 has come from a mix of corporate, individual donors and from our monthly supporters. Our 2024 income was higher than 2023, this was in part due to several one-off donations generously provided by our existing supporter based in response to specific requests.

We have continued to support our partners in India via a regular quarterly remittance. Our payments to NGO partners marginally exceeded our fundraising income in 2023 but we have achieved a better balance of monies raised and expended than in previous years. This was largely due to tight fiscal management of expenditure and an acknowledgement that we cannot respond to additional funding requests outside of our quarterly remittance.

All trustees volunteer their time so no costs are incurred by the charity or by our partners in India.

PLANS FOR FUTURE PERIODS

The committee recognise that the charity has a small pool of supporters and donors who are often personally connected in some way to our two NGO recipients. This limits our fundraising capacity but we will aim to build a larger reserve to meet our current partnership commitments. We hope to launch a new website in 2025 and build a bigger network of supporters to promote awareness of the charity and our objectives. Simultaneously we have acknowledged with our Indian NGO partners that the direction of travel must be for them to diversify their income stream, and in particular to increase their in-country support from CSR and other funders.

We will seek to ensure that our remittances to projects in 2024 match our fundraising income. We remain conscious that our current quarterly remittances cannot increase year on year. We are working closely with our NGO partners to support their own efforts to raise additional funds from Indian CSR partners, local organisational support and leveraging of existing NGO assets.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure, governance and management

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Trustees who also fulfil the role of the executive committee are appointed annually by members of the charity at our AGM, or at any general meeting of our members. Any person who supports the charity with a donation of £120 or more annually is considered to be a member unless they tell us that they do not wish to do so.

All trustees, volunteers and others who visit India on our behalf must abide by the terms of our safeguarding and privacy policies.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1074935

Principal address

The Daws
Thornton Way
Girton
Cambridge
CB3 0NL

FRIENDS OF THE CHILDREN OF ORISSA

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024

Trustees

Professor Malcolm Harper
Ms Kate Wilson
Mrs Kate Bulman
Mrs Philippa Baylis
Ms Linda Deverell
Mrs Victoria Rizzo
Mr Mark Segal
Ms Claire Broughton (appointed 10.1.2024)
Mr David Taylor (appointed 3.7.2024)

Independent Examiner

Deepak Thakrar
David Simon Limited
Chartered Certified Accountants
5 Jardine House
Harrobian Business Village
Bessborough Road
Harrow
Middlesex
HA1 3EX

Bankers

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
ME19 4JQ

National Westminster Bank PLC
Cranfield University Branch
College Road
Wharley End
Bedford
MK43 0SR

Approved by order of the board of trustees on 23rd October and signed on its behalf by:



Ms Kate Wilson - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
FRIENDS OF THE CHILDREN OF ORISSA**

Independent examiner's report to the trustees of Friends of The Children of Orissa

I report to the charity trustees on my examination of the accounts of Friends of The Children of Orissa (the Trust) for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I have no concerns and 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.

David Simon Ltd.

Deepak Thakrar
The Association of Chartered Certified Accountants

David Simon Limited
Chartered Certified Accountants
5 Jardine House
Harrovia Business Village
Bessborough Road
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Middlesex
HA1 3EX

Date:

23/10/2025

FRIENDS OF THE CHILDREN OF ORISSA

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

		2024	2023
		Unrestricted	Total
		funds	funds
		£	£
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	128,810	113,369
Investment income	3	555	544
Total		129,365	113,913
EXPENDITURE ON			
Charitable activities	4		
Expenditure on schooling through PUSS		71,798	89,010
Expenditure on children's education and welfare through SOCH		60,029	58,788
Total		131,827	147,798
NET INCOME/(EXPENDITURE)		(2,462)	(33,885)
RECONCILIATION OF FUNDS			
Total funds brought forward		20,710	54,595
TOTAL FUNDS CARRIED FORWARD		18,248	20,710

The notes form part of these financial statements

FRIENDS OF THE CHILDREN OF ORISSA

STATEMENT OF FINANCIAL POSITION
31 DECEMBER 2024

	Notes	2024 Unrestricted funds £	2023 Total funds £
CURRENT ASSETS			
Cash at bank		18,248	20,710
NET CURRENT ASSETS		<u>18,248</u>	<u>20,710</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>18,248</u>	<u>20,710</u>
NET ASSETS		<u>18,248</u>	<u>20,710</u>
FUNDS			
Unrestricted funds	8	18,248	20,710
TOTAL FUNDS		<u>18,248</u>	<u>20,710</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 23rd October 2025 and were signed on its behalf by:



Ms Kate Wilson - Trustee

FRIENDS OF THE CHILDREN OF ORISSA

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31 DECEMBER 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations - Recurring	34,873	33,289
Donations - Non-Recurring	15,000	10,000
Grants from Organisations	78,937	70,080
	<u>128,810</u>	<u>113,369</u>

3. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	555	544

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £
Expenditure on schooling through PUSS	71,798
Expenditure on children's education and welfare through SOCH	60,029
	<u>131,827</u>

FRIENDS OF THE CHILDREN OF ORISSA

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

6. STAFF COSTS

There were no employees during the year.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	113,369
Investment income	544
Total	<u>113,913</u>
EXPENDITURE ON	
Charitable activities	
Expenditure on schooling through PUSS	89,010
Expenditure on children's education and welfare through SOCH	58,788
Total	<u>147,798</u>
NET INCOME/(EXPENDITURE)	(33,885)
RECONCILIATION OF FUNDS	
Total funds brought forward	54,595
TOTAL FUNDS CARRIED FORWARD	<u><u>20,710</u></u>

8. MOVEMENT IN FUNDS

	At 1/1/24 £	Net movement in funds £	At 31/12/24 £
Unrestricted funds			
General fund	20,710	(2,462)	18,248
TOTAL FUNDS	<u>20,710</u>	<u>(2,462)</u>	<u>18,248</u>

FRIENDS OF THE CHILDREN OF ORISSA

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

8. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	129,365	(131,827)	(2,462)
TOTAL FUNDS	<u>129,365</u>	<u>(131,827)</u>	<u>(2,462)</u>

Comparatives for movement in funds

	At 1/1/23 £	Net movement in funds £	At 31/12/23 £
Unrestricted funds			
General fund	54,595	(33,885)	20,710
TOTAL FUNDS	<u>54,595</u>	<u>(33,885)</u>	<u>20,710</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	113,913	(147,798)	(33,885)
TOTAL FUNDS	<u>113,913</u>	<u>(147,798)</u>	<u>(33,885)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/23 £	Net movement in funds £	At 31/12/24 £
Unrestricted funds			
General fund	54,595	(36,347)	18,248
TOTAL FUNDS	<u>54,595</u>	<u>(36,347)</u>	<u>18,248</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	243,278	(279,625)	(36,347)
TOTAL FUNDS	<u>243,278</u>	<u>(279,625)</u>	<u>(36,347)</u>

FRIENDS OF THE CHILDREN OF ORISSA

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

FRIENDS OF THE CHILDREN OF ORISSA

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations - Recurring	34,873	33,289
Donations - Non-Recurring	15,000	10,000
Grants from Organisations	78,937	70,080
	<u>128,810</u>	<u>113,369</u>
Investment income		
Deposit account interest	555	544
	<u>129,365</u>	<u>113,913</u>
Total incoming resources		
	129,365	113,913
EXPENDITURE		
Charitable activities		
Donations to charitable entities	131,492	147,462
Bank charges	335	336
	<u>131,827</u>	<u>147,798</u>
Total resources expended	131,827	147,798
Net expenditure	<u>(2,462)</u>	<u>(33,885)</u>

FRIENDS OF THE CHILDREN OF ORISSA

England & Wales - Charity number 1074935

Accounts

REPORT OF THE TRUSTEES AND
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FRIENDS OF THE CHILDREN OF ORISSA

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FRIENDS OF THE CHILDREN OF ORISSA

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FRIENDS OF THE CHILDREN OF ORISSA

CHAIR'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

2023 has continued to be a challenging year for our two project partners in India - they have seen the need for their services grow whilst navigating significant cost inflation and a competitive environment for fundraising within India. However, 2023 has also seen both our NGO partners step up their activities to support vulnerable children and communities, with an overall increase of the number of beneficiaries. FOCO has found its own fundraising capability a challenge this year; it has sought to be a stable funder for our two NGOs by committing to set quarterly remittances that fit better within the charity's estimated cashflow.

Palli Unnayan Seva Samiti (PUSS) runs a school and hostel in Odisha for girls from vulnerable and destitute families. The Society for Children (SOCH) focus on rescuing children (anti-trafficking) across the railway network, their teams also run various programmes to aid rehabilitation and resettlement of children experiencing addiction or homelessness as well as a focus on social, health and wellbeing initiatives.

By the end of the calendar year in 2023 at PUSS there were over 320 children on the school roll, approximately 240 of the girls were living in the hostel (many of whom have travelled from the remote villages where they are less likely to be able to stay in full time education) and over 80 children regularly attending as "day boarders" from six slum areas in Bhubaneswar. Many of the new admissions come from a particular slum area called Patharabandha, almost 90% of those newly registered identified as Adivasi (Tribal) girls whose families come from the Keonjhar and Jajpur Districts.

PUSS has seen a widening operational deficit between its funding and its operational costs. However, despite this challenge the year saw a number of firsts for the school. There has been an investment in teacher training in the STEM educational areas with new teaching kits and workshops. The school has also begun a programme of counselling support sessions given by Social Work Interns and additional bridge classes are now being taught to children who have missed significant schooling in prior years. In May 2023 all Class X pupils sat and passed their high school board exams; a real achievement given the effects of covid on their previous schooling.

The age of the PUSS main building and the continuing effects of climatic weather patterns (frequent and sustained flooding) on the structure has continued to give rise to concerns over its safety. This combined with the operating costs deficit has meant PUSS and FOCO discussed the financial options to rebuild the school and hostel. The PUSS General Board made the decision, during 2023, to instruct the sale of a separate piece of land donated by a previous FOCO supporter. This should provide vital funds for future capital investment and we look forward to supporting PUSS through this phase.

At SOCH teams have worked incredibly hard throughout 2023 to build on their existing programmes. Manoj Kumar who runs the SOCH NGO has been successful at attracting additional CSR funding - significantly effected by being able to 'match' fund with FOCO regular donations- this has enabled him to continue to broaden his community development ambitions and strengthen the programme teams with additional skilled and specialist professional staff.

SOCH runs its Punajivan (meaning rebirth) programme at the Jatni centre. The original funds to establish this centre were provided by FOCO and some of our supporters continue to donate specific capital funds to develop their facilities. By the end of 2023 they completed their 11th residential de-addiction camps, this is a four-week programme for children with substance abuse issues. They also ran three 12-week residential Edu-bridge programmes designed to support children to get back into education who have dropped out and are not attending school. This includes the first camp that catered specifically for girls. After each programme, there is extensive follow-up by the team. The SOCH team has expanded to provide remedial classes directly within 28 slum locations in Bhubaneswar. This additional community work is particularly effective at establishing trusted relationships with those communities and provides opportunities for recruitment of eligible children for the more intense edu-bridge camps.

SOCH's original Rakshyak programme aims to rescue and resettle children at risk of trafficking on the railway network. Changes in government led initiatives (additional station presence in Bhubaneswar and other locations) has meant the team now concentrate this operation in the rail hub town of Khurda. Across the 2023 year they rescued 154 children; of whom 139 were sensitively reunited with family and the remained placed in appropriate government support programmes.

Both PUSS and SOCH worked tirelessly to support, empower, and encourage young children in Odisha to live better lives and have a positive future. Friends of the children of Orissa are so proud to be able to assist our partners to continue their excellent and much needed work.

We are, as ever, extremely grateful for the continuing generosity of our members, corporate supporters, one-off donors and volunteers. We are very grateful for those who give regularly as this enables us to plan and meet our regular commitments. Especial thanks go to Hat Trick Productions for their significant annual corporate support. We have also benefited from one-off legacy donations. We recognise that we will need to increase our fundraising capacity to maintain our current level of support to our partner NGOs.

FRIENDS OF THE CHILDREN OF ORISSA

CHAIR'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

The charity has a supporter list of approximately 150 members. Our small committee currently has 8 active participants. We would like to engage additional supporters and in particular would like to encourage members to take a more active role in the charity.

More information about the work of our charity and our partners in India can be found at www.orissa.org.uk.



Kate Wilson
Chairperson

12 July 2024

FRIENDS OF THE CHILDREN OF ORISSA
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Abbreviations

FOCO Friends of the Children of Orissa

PUSS Palli Unnayan Seva Samiti, the organisation in India providing accommodation and schooling for disadvantaged girls near Bhubaneswar, Orissa (now officially known as Odisha), India

SOCH Society for children, the organisation which runs children's rescue programmes on the railway stations in Khurdha, Berhampur, Puri and Bhubaneswar as well as counselling and support services at the rehabilitation centre in Jatni.

OBJECTIVES AND ACTIVITIES

The charity's objects are:

- The relief of poverty, sickness and distress and the advancement of education in particular of children in Odisha state of India.
- Supporting the charitable work of Palli Unnayan Seva Samiti (PUSS) and other charitable organisations in Odisha state.

The policies adopted in furtherance of these objects are:

- Providing the school with funds to continue to support the children.
- Ensuring visitors to India on our behalf are aware of and comply with our safeguarding policy.
- Working with our partners in India to help them find alternative sources of income to secure the future of their organisations.
- Working in partnership with other agencies to provide funds, land, equipment or services to benefit our partners in India.

There has been no change in these during the year.

PUBLIC BENEFIT STATEMENT

Our main activities and who we try to help are described below. All our charitable activities focus on the support and education of children in Odisha state and are undertaken to further our charitable purposes for the public benefit.

PUSS

We provide financial support to the school and hostel which provides for over 300 vulnerable girls to be safely housed and educated. Our regular donations are specifically used for the main (non-teaching) operational costs for the school and hostel. This includes: food costs, medical and welfare costs, hostel staff wages, building repair and maintenance, transport costs, extra-curricular activities and additional teaching resources. We continue to provide the majority of funds that the NGO raises.

SOCH

We provide regular support for two programmes. Firstly the Punarjivan Programme which runs from the newly established Jatni Centre – this is a rolling series of 4 week de-addiction camps for children and longer 12 week edubridge camps which aim to enable children to catch up on lost schooling and rejoin mainstream educational institutions. The second programme we support is the Khurda based Rakshyak Program – this aims to identify and rescue children at risk of being trafficked for sexual or labour exploitation. We also contribute towards SOCH's central staffing operational costs which support both these programmes and other community based development projects.

We raise funds through our corporate sponsors, monthly donors and with various fundraising events throughout the year, our costs are covered by in kind donations so no money is diverted from the charity for administration or other costs.

ACHIEVEMENTS AND PERFORMANCE

During 2023 we provided financial support which allowed PUSS to increase the number of places offered to vulnerable children. This includes the expansion of places offered to 'day boarders', pupils who are transported by bus daily from multiple slum areas in Bhubaneswar. We are particularly pleased at the educational performance of the Year X in their final exams.

SOCH has had a very successful year in expanding its Rehabilitation and Edu-bridge camps run out of the FOCO funded Jatni centre. We also continued to support the excellent anti-trafficking railway rescue project.

FRIENDS OF THE CHILDREN OF ORISSA
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023

One of our Trustees (Dr Philippa Baylis) visited both projects in early 2023 to provide educational support. Dr Baylis had significant contact time with PUSS in particular; this helped the committee to receive additional information and provided a great opportunity to update members through our newsletter. We hope that other members will be able to visit our partners and see the excellent work they do for themselves. Both NGOs have expressed an interest in seeing additional UK volunteers visit and participate with their projects.

FINANCIAL REVIEW

Our funding for 2023 has come from a mix of corporate, individual donors and from our monthly supporters. We also received a one-off legacy donation. Our 2023 income returned to a similar level to that raised in 2021, significantly less than donations received in 2022.

We have continued to support our partners in India via a regular quarterly remittance. Our payments to NGO partners exceeded our fundraising income in 2023, however in part this is due to the timing of quarterly remittances to PUSS and their request for an advance payment of donations due in early 2024. We are working closely with PUSS General Board in developing additional sources of income, these efforts seem likely to come to fruition in 2024.

Conscious of our donation forecast we concentrated our support for SOCH by funding the Punarjivan and Rakshyak programmes but were unable to donate to the Pankh programme costs in the year.

All trustees volunteer their time so no costs are incurred by the charity or by our partners in India.

PLANS FOR FUTURE PERIODS

The committee recognise that in 2023 there was a reduction in regular recurring donations which may relate to the UK's cost of living concerns and / or individual circumstances with donors. We did not run any specific donation appeals or hold significant fundraising events.

We hope to increase our "in person" fundraising activities, to ensure more sources of funds and to promote awareness of the charity and our objectives.

We will seek to ensure that our remittances to projects in 2024 match our fundraising income. We remain conscious that our current quarterly remittances cannot increase year on year. We are working closely with our NGO partners to support their own efforts to raise additional funds from Indian CSR partners, local organisational support and leveraging of existing NGO assets.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Trustees who also fulfil the role of the executive committee are appointed annually by members of the charity at our AGM, or at any general meeting of our members. Any person who supports the charity with a donation of £120 or more annually is considered to be a member unless they tell us that they do not wish to do so.

All trustees, volunteers and others who visit India on our behalf must abide by the terms of our safeguarding and privacy policies.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1074935

Principal address

124 Harlesden Road
London
NW10 2BB

FRIENDS OF THE CHILDREN OF ORISSA

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023

Trustees

Professor Malcolm Harper
Ms Kate Wilson (Chair)
Mrs Kate Bulman
Dr Philippa Baylis
Ms Linda Deverell
Mrs Victoria Rizzo
Mr Mark Segal (Treasurer)

Independent Examiner

Deepak Thakrar
David Simon Limited
Chartered Certified Accountants
5 Jardine House
Harrovia Business Village
Bessborough Road
Harrow
Middlesex
HA1 3EX

Bankers

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
ME19 4JQ

National Westminster Bank PLC
Cranfield University Branch
College Road
Wharley End
Bedford
MK43 0SR

Approved by order of the board of trustees on12 July 2024..... and signed on its behalf by:



.....
Ms Kate Wilson - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
FRIENDS OF THE CHILDREN OF ORISSA**

Independent examiner's report to the trustees of Friends of The Children of Orissa

I report to the charity trustees on my examination of the accounts of Friends of The Children of Orissa (the Trust) for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I have no concerns and 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.

David Simon Ltd.

Deepak Thakrar
The Association of Chartered Certified Accountants

David Simon Limited
Chartered Certified Accountants
5 Jardine House
Harrovia Business Village
Bessborough Road
Harrow
Middlesex
HA1 3EX

Date:12 July 2024

FRIENDS OF THE CHILDREN OF ORISSA
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	2023 Unrestricted funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	113,369	151,003
Investment income	3	<u>544</u>	<u>169</u>
Total		<u>113,913</u>	<u>151,172</u>
 EXPENDITURE ON			
Charitable activities			
Expenditure on schooling through PUSS	4	89,010	99,592
Expenditure on railway children through SOCH		<u>58,788</u>	<u>64,325</u>
Total		<u>147,798</u>	<u>163,917</u>
 NET INCOME/(EXPENDITURE)		 (33,885)	 (12,745)
 RECONCILIATION OF FUNDS			
Total funds brought forward		<u>54,595</u>	<u>67,340</u>
 TOTAL FUNDS CARRIED FORWARD		 <u>20,710</u>	 <u>54,595</u>


The notes form part of these financial statements

FRIENDS OF THE CHILDREN OF ORISSA

**STATEMENT OF FINANCIAL POSITION
31 DECEMBER 2023**

	Notes	2023 Unrestricted funds £	2022 Total funds £
CURRENT ASSETS			
Debtors	8	-	6,000
Cash at bank		<u>20,710</u>	<u>48,595</u>
		<u>20,710</u>	<u>54,595</u>
NET CURRENT ASSETS		<u>20,710</u>	<u>54,595</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>20,710</u>	<u>54,595</u>
NET ASSETS		<u>20,710</u>	<u>54,595</u>
FUNDS	9		
Unrestricted funds		<u>20,710</u>	<u>54,595</u>
TOTAL FUNDS		<u>20,710</u>	<u>54,595</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ~~21.07.2024~~ and were signed on its behalf by:


.....
Ms Kate Wilson - Trustee

FRIENDS OF THE CHILDREN OF ORISSA

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations - Recurring	33,289	40,820
Donations - Non-Recurring	10,000	3,000
Grants from Organisations	<u>70,080</u>	<u>107,183</u>
	<u>113,369</u>	<u>151,003</u>

3. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	<u>544</u>	<u>169</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £
Expenditure on schooling through PUSS	89,010
Expenditure on railway children through SOCH	<u>58,788</u>
	<u>147,798</u>

FRIENDS OF THE CHILDREN OF ORISSA

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

6. STAFF COSTS

There were no employees during the year.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	151,003
Investment income	<u>169</u>
Total	<u>151,172</u>
 EXPENDITURE ON	
Charitable activities	
Expenditure on schooling through PUSS	99,592
Expenditure on railway children through SOCH	<u>64,325</u>
Total	<u>163,917</u>
 NET INCOME/(EXPENDITURE)	 (12,745)
 RECONCILIATION OF FUNDS	
Total funds brought forward	67,340
 TOTAL FUNDS CARRIED FORWARD	 <u>54,595</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other debtors	<u>-</u>	<u>6,000</u>

9. MOVEMENT IN FUNDS

	At 1/1/23 £	Net movement in funds £	At 31/12/23 £
Unrestricted funds			
General fund	<u>54,595</u>	<u>(33,885)</u>	<u>20,710</u>
 TOTAL FUNDS	 <u>54,595</u>	 <u>(33,885)</u>	 <u>20,710</u>

FRIENDS OF THE CHILDREN OF ORISSA

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

9. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	113,913	(147,798)	(33,885)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>113,913</u>	<u>(147,798)</u>	<u>(33,885)</u>

Comparatives for movement in funds

	At 1/1/22 £	Net movement in funds £	At 31/12/22 £
Unrestricted funds			
General fund	67,340	(12,745)	54,595
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>67,340</u>	<u>(12,745)</u>	<u>54,595</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	151,172	(163,917)	(12,745)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>151,172</u>	<u>(163,917)</u>	<u>(12,745)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/22 £	Net movement in funds £	At 31/12/23 £
Unrestricted funds			
General fund	67,340	(46,630)	20,710
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>67,340</u>	<u>(46,630)</u>	<u>20,710</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	265,085	(311,715)	(46,630)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>265,085</u>	<u>(311,715)</u>	<u>(46,630)</u>

FRIENDS OF THE CHILDREN OF ORISSA

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

FRIENDS OF THE CHILDREN OF ORISSA

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations - Recurring	33,289	40,820
Donations - Non-Recurring	10,000	3,000
Grants from Organisations	<u>70,080</u>	<u>107,183</u>
	113,369	151,003
Investment income		
Deposit account interest	<u>544</u>	<u>169</u>
Total incoming resources	113,913	151,172
EXPENDITURE		
Charitable activities		
Donations to charitable entities	147,462	163,603
Bank charges	<u>336</u>	<u>314</u>
	<u>147,798</u>	<u>163,917</u>
Total resources expended	<u>147,798</u>	<u>163,917</u>
Net expenditure	<u>(33,885)</u>	<u>(12,745)</u>

This page does not form part of the statutory financial statements

FRIENDS OF THE CHILDREN OF ORISSA

England & Wales - Charity number 1074935

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
FRIENDS OF THE CHILDREN OF ORISSA

David Simon Limited
Chartered Certified Accountants
5 Jardine House
Harrovia Business Village
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Middlesex
HA1 3EX

FRIENDS OF THE CHILDREN OF ORISSA

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FOR THE YEAR ENDED 31 DECEMBER 2022

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FRIENDS OF THE CHILDREN OF ORISSA

CHAIRMAN'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

2022 has been a challenging year for both our project partners in India and our own charitable fundraising in the UK. Rising inflation in India has meant an escalation in costs for basic necessities and project staff salaries. Whilst higher cost of living in the UK has affected our regular donor base and adverse exchange rate values put pressure on our regular remittances. However, despite all of this, 2022 has also seen both our NGO partners step up their activities to support vulnerable children and communities. Particularly for children and their families where the long term affects of the COVID pandemic have exacerbated existing social and economic disadvantages.

Palli Unnayan Seva Samiti (PUSS) runs a school and hostel in Odisha for girls from vulnerable and destitute families. The Society for Children (SOCH) focus on rescuing children (anti-trafficking) across the railway network, their teams also run various programmes to aid rehabilitation and resettlement of children experiencing addiction or homelessness as well as a focus on social, health and wellbeing initiatives.

The trustees in the UK, our partners in India and all of the children whom they have helped are extremely grateful to our members and those who have supported and donated to the charity throughout the year. It is through the generosity of individuals, groups and our friends at Hat Trick Productions that we have been able to continue our support for some of the most vulnerable and disadvantaged children in Odisha.

By the end of the calendar year in 2022 at PUSS there were over 280 children on the school roll, approximately 200 of the girls were living in the hostel (many of whom have travelled from the remote villages where they are less likely to be able to stay in full time education) and over 80 children regularly attending as "day boarders" from six slum areas in Bhubaneswar.

Some covid restrictions persisted into the first months of 2022 but the PUSS school team worked exceptionally hard to get all classes back up and running. In August 2022 they celebrated the excellent results achieved by Class X in their final school exams. Thirty pupils passed with 6 girls scoring over 70%. This really was an amazing outcome given the loss of school hours and gaps in their study in the preceding years.

The summer period saw 2022 saw Odisha experience severe weather patterns; both extremely high temperatures, cyclones and torrential rain. The PUSS school and their grounds were extensively flooded and this was only mitigated with the use of a new high grade industrial pump. Repairs were made and, through the kindness of one of our donors, the school was able to refurbish some of the affected toilet blocks and install some new modular toilets. PUSS is currently considering options for the longer-term rebuild of the school which can withstand the changing climate conditions and the knock-on effects of extensive urban construction in Nahrakanta.

The SOCH teams have worked incredibly hard throughout 2022 to build on their existing programmes and pivot their specialist teams to the projects which can provide the best outcomes for children and young people. In particular they have further invested in the centre in Jatni (which Friends of the children of Orissa helped to originally fund) to expand the current programme of residential rehabilitation camps.

SOCH's original Rakshyak programme aims to rescue and resettle children at risk of trafficking on the railway network. Changes in government led initiatives (additional station presence in Bhubaneswar and other locations) has meant the team now concentrate this operation in the rail hub town of Khurda. At the end of 2022 they had rescued 224 children; all of whom were either sensitively reunited with family or placed in appropriate government support programmes.

The centre at Jatni is where SOCH runs its Punajivan (meaning rebirth) Programme. FOCO donations enabled the construction of an additional floor and an extension of the dining area and kitchen. In 2022 there were two residential de-addiction camps, this is a four-week programme for children with substance abuse issues. They also ran two 12-week residential Edu-bridge programmes designed to support children to get back into education who have dropped out and are not attending school. Across the year 84 children completed the camp activities. After each programme, there is extensive follow-up by the team. In some cases, when appropriate, a child who has attended a de-addiction camp can go on to the Edu-bridge camp. To date these camps have catered for boys only. The work to extend the centre and facilities has meant that moving forward SOCH will also be able to offer edu-bridge camps to girls.

FOCO also supported a new SOCH trial project called Pankh. Focused on care-leavers (young adults aged around 18 who are leaving childhood government institutions) the teams provide mentoring, access to vocational and employment opportunities and broader life skills training. During the trial of this programme the team estimate that they have directly worked to support over 640 young people.

As you can see, even during a difficult and challenging period, both PUSS and SOCH worked tirelessly to support, empower and encourage young children in Odisha to live better lives and have a positive future. Friends of the children of Orissa are so proud to be able to assist our partners to continue their excellent and much needed work.

We are, as ever, extremely grateful for the continuing generosity of our members, corporate supporters, one-off donors and volunteers. We are very grateful for those who give regularly as this enables us to plan and meet our regular commitments. Especial thanks go to Hat Trick Productions for their corporate support including the staff fundraising activities they undertook this year. We would also like to thank all those individual donors who responded to our urgent appeal in the latter part of 2022.

FRIENDS OF THE CHILDREN OF ORISSA

CHAIRMAN'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

Finally I would like to thank our outgoing Committee Co-Chair, David Landsberg and the Committee Secretary, Dawn Copsey. The Committee group remains a consistent body with many having been involved with the charity for 10 plus years. We would also welcome any of our Members to join these meetings and consider taking a more active role in the charity.

More information about the work of our charity and our partners in India can be found at www.orissa.org.uk.

K.W.

Kate Wilson
Chairperson

21 June 2023

FRIENDS OF THE CHILDREN OF ORISSA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Abbreviations

FOCO Friends of the Children of Orissa

PUSS Palli Unnayan Seva Samiti, the organisation in India providing accommodation and schooling for disadvantaged girls near Bhubaneswar, Orissa (now officially known as Odisha), India

SOCH Society for children, the organisation which runs children's rescue programmes on the railway stations in Khurdha, Berhampur, Puri and Bhubaneswaras well as counselling and support services at the rehabilitation centre in Jatni.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objects are:

- The relief of poverty, sickness and distress and the advancement of education in particular of children in Odisha state of India.
- Supporting the charitable work of Palli Unnayan Seva Samiti (PUSS) and other charitable organisations in Odisha state.

The policies adopted in furtherance of these objects are:

- Providing the school with funds to continue to support the children.
- Ensuring visitors to India on our behalf are aware of and comply with our safeguarding policy.
- Working with our partners in India to help them find alternative sources of income to secure the future of their organisations.
- Working in partnership with other agencies to provide funds, land, equipment or services to benefit our partners in India.

There has been no change in these during the year.

Public benefit

Our main activities and who we try to help are described below. All our charitable activities focus on the support and education of children in Orissa state and are undertaken to further our charitable purposes for the public benefit.

PUSS

We provide financial support to the school to allow the girls to be safely housed and educated. We also provide support to the teaching staff and help with recruitment where we can. Through our fundraising efforts we have significantly improved the resources that are available and our volunteers provide stimulation and enjoyment to the girls.

SOCH

We have been able to provide further funds for the rehabilitation centre (Jatni) to be physical extended, this has been a valuable resource to enable the SOCH specialist teams to support vulnerable children find a way off the streets and hopefully into education or training. We are funding both the 4 week de-addiction and the longer 12 week educational bridge camps at the Jatni centre.

We raise funds through our corporate sponsors, monthly donors and with various fundraising events throughout the year, our costs are covered by in kind donations so no money is diverted from the charity for administration or other costs.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During 2022 we provided financial support which allowed PUSS to resume hostel accommodation for returning girls in all year groups. Our funding also supported the expansion of places offered to 'day boarders', pupils who are transported by bus daily from six slum areas in Bhubaneswar. We are particularly pleased at the educational performance of the Year X in their final exams; all the more so given the significant disruption caused by COVID in the preceding years.

SOCH has had a very successful year in expanding its Rehabilitation and Edu-bridge camps run out of the FOCO funded Jatni centre. This year additional donations were given to expand the physical environment of the centre. We also continued to support the excellent anti-trafficking railway rescue project and provided funding for the continuation of the Pankh care-leavers support programme.

FRIENDS OF THE CHILDREN OF ORISSA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

FINANCIAL REVIEW

Our funding for 2022 has come from a mix of corporate, individual donors and from our monthly supporters. Additional funding was provided by a staff fundraising event by Hat Trick and a number of one-off donations that came from an urgent appeal.

We have continued to support our partners in India and 2022 saw an increased expenditure. In part this was due to timing of quarterly remittances to PUSS, and their request for additional income to cover inflationary pressures on their operational budget; these included the price of food and extra teacher salary costs not covered by the school's other CSR Funders. SOCH programme remittance remained at a similar level but there were also capital donations for the Jatni centre construction to reflect individual donor wishes.

The committee are looking at ways to safely increase our fundraising activities.

All trustees volunteer their time so no costs are incurred by the charity or by our partners in India.

FUTURE PLANS

We hope to increase our "in person" fundraising activities, to ensure more sources of funds and to promote awareness of the charity and our objectives.

However we are conscious that our current quarterly remittances cannot increase year on year. We are working closely with our NGO partners to support their own efforts to raise additional funds from Indian CSR partners, local organisational support and leveraging of existing NGO assets.

One of our Trustees will be visiting in early 2023 to provide educational support and contact time with our NGOs. We hope that other members will be able to visit our partners and see the excellent work they do for themselves.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Trustees who also fulfil the role of the executive committee are appointed annually by members of the charity at our AGM, or at any general meeting of our members. Any person who supports the charity with a donation of £120 or more annually is considered to be a member unless they tell us that they do not wish to do so.

All trustees, volunteers and others who visit India on our behalf must abide by the terms of our safeguarding and privacy policies.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1074935

Principal address

124 Harlesden Road
London
NW10 2BB

Trustees

Professor Malcolm Harper
Ms Kate Wilson
Mrs Kate Bulman
Mrs Philippa Baylis
Mrs Dawn Copsey (resigned 22.3.2022)
Mr David Landsberg (resigned 11.11.2022)
Ms Linda Deverell
Mrs Victoria Rizzo
Mr Mark Segal

Independent Examiner

Deepak Thakrar
David Simon Limited
Chartered Certified Accountants
5 Jardine House
Harrovia Business Village
Bessborough Road
Harrow
Middlesex
HA1 3EX

FRIENDS OF THE CHILDREN OF ORISSA

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
ME19 4JQ

National Westminster Bank PLC
Cranfield University Branch
College Road
Wharley End
Bedford
MK43 0SR

21 Jun 2023

Approved by order of the board of trustees on and signed on its behalf by:

K. Wilson

.....
Ms Kate Wilson - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
FRIENDS OF THE CHILDREN OF ORISSA**

Independent examiner's report to the trustees of Friends of The Children of Orissa

I report to the charity trustees on my examination of the accounts of Friends of The Children of Orissa (the Trust) for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I have no concerns and 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.

David Simon Ltd

Deepak Thakrar
The Association of Chartered Certified Accountants

David Simon Limited
Chartered Certified Accountants
5 Jardine House
Harrobian Business Village
Bessborough Road
Harrow
Middlesex
HA1 3EX

Date:30 Jun 2023.....

FRIENDS OF THE CHILDREN OF ORISSA

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

		2022	2021
		Unrestricted	Total
		funds	funds
		£	£
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	151,003	110,043
Investment income	3	169	8
Total		151,172	110,051
EXPENDITURE ON			
Charitable activities	4		
Expenditure on schooling through PUSS		99,592	72,715
Expenditure on railway children through SOCH		64,325	88,645
Total		163,917	161,360
NET INCOME/(EXPENDITURE)		(12,745)	(51,309)
RECONCILIATION OF FUNDS			
Total funds brought forward		67,340	118,649
TOTAL FUNDS CARRIED FORWARD		54,595	67,340

FRIENDS OF THE CHILDREN OF ORISSA

STATEMENT OF FINANCIAL POSITION
31 DECEMBER 2022

		2022	2021
		Unrestricted	Total
		funds	funds
		£	£
CURRENT ASSETS	Notes		
Debtors	8	6,000	-
Cash at bank		48,595	67,340
		54,595	67,340
NET CURRENT ASSETS		54,595	67,340
TOTAL ASSETS LESS CURRENT LIABILITIES		54,595	67,340
NET ASSETS		54,595	67,340
FUNDS	9		
Unrestricted funds		54,595	67,340
TOTAL FUNDS		54,595	67,340

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

21 Jun 2023

K.W.

.....
Ms Kate Wilson - Trustee

FRIENDS OF THE CHILDREN OF ORISSA

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations - Recurring	40,820	34,657
Donations - Non-Recurring	3,000	5,000
Grants from Organisations	107,183	70,386
	<hr/> 151,003 <hr/>	<hr/> 110,043 <hr/>

3. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	169	8
	<hr/> 169 <hr/>	<hr/> 8 <hr/>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £
Expenditure on schooling through PUSS	99,592
Expenditure on railway children through SOCH	64,325
	<hr/> 163,917 <hr/>

FRIENDS OF THE CHILDREN OF ORISSA

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

6. STAFF COSTS

There were no employees during the year.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	110,043
Investment income	8
Total	<u>110,051</u>
EXPENDITURE ON	
Charitable activities	
Expenditure on schooling through PUSS	72,715
Expenditure on railway children through SOCH	88,645
Total	<u>161,360</u>
NET INCOME/(EXPENDITURE)	(51,309)
RECONCILIATION OF FUNDS	
Total funds brought forward	118,649
TOTAL FUNDS CARRIED FORWARD	<u><u>67,340</u></u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other debtors	<u>6,000</u>	<u>-</u>

9. MOVEMENT IN FUNDS

	At 1/1/22	Net movement in funds	At
	£	£	31/12/22
			£
Unrestricted funds			
General fund	<u>67,340</u>	<u>(12,745)</u>	<u>54,595</u>
TOTAL FUNDS	<u><u>67,340</u></u>	<u><u>(12,745)</u></u>	<u><u>54,595</u></u>

FRIENDS OF THE CHILDREN OF ORISSA

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

9. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	151,172	(163,917)	(12,745)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	151,172	(163,917)	(12,745)
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Comparatives for movement in funds

	At 1/1/21 £	Net movement in funds £	At 31/12/21 £
Unrestricted funds			
General fund	118,649	(51,309)	67,340
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	118,649	(51,309)	67,340
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	110,051	(161,360)	(51,309)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	110,051	(161,360)	(51,309)
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/21 £	Net movement in funds £	At 31/12/22 £
Unrestricted funds			
General fund	118,649	(64,054)	54,595
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	118,649	(64,054)	54,595
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	261,223	(325,277)	(64,054)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	261,223	(325,277)	(64,054)
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

FRIENDS OF THE CHILDREN OF ORISSA

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

FRIENDS OF THE CHILDREN OF ORISSA
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations - Recurring	40,820	34,657
Donations - Non-Recurring	3,000	5,000
Grants from Organisations	107,183	70,386
	151,003	110,043
Investment income		
Deposit account interest	169	8
Total incoming resources	151,172	110,051
EXPENDITURE		
Charitable activities		
Donations to charitable entities	163,603	161,036
Bank charges	314	324
	163,917	161,360
Total resources expended	163,917	161,360
Net expenditure	(12,745)	(51,309)

FRIENDS OF THE CHILDREN OF ORISSA

England & Wales - Charity number 1074935

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021
FOR
FRIENDS OF THE CHILDREN OF ORISSA

David Simon Limited
Chartered Certified Accountants
5 Jardine House
Harrobian Business Village
Bessborough Road
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Middlesex
HA1 3EX

FRIENDS OF THE CHILDREN OF ORISSA

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

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Statement of Financial Activities	7
Statement of Financial Position	8
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Detailed Statement of Financial Activities	13

FRIENDS OF THE CHILDREN OF ORISSA

CHAIRMAN'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

The ongoing effects of the COVID 19 pandemic and repeated lockdowns here and in India, meant that 2021 still presented challenges for our charitable fundraising in the UK, and for our partners in India. As we write this things are slowly returning to normal, PUSS has some girls back in school, currently sitting exams and SOCH have resumed their railway rescue at Khurda station and have been making use of the rehabilitation centre in Jatni for various of their programmes.

During 2021 Friends of the Children of Orissa were unable to host many in person fundraising events but we continued to work and support our two partners in India.

Palli Unnayan Seva Samiti (PUSS) runs a school and hostel in Odisha for girls from vulnerable and destitute families. The Society for Children (SOCH) focus on rescuing children (anti-trafficking) across the railway network, their teams also run various programmes to aid rehabilitation and resettlement of children experiencing addiction or homelessness as well as a focus on social, health and wellbeing initiatives.

The trustees in the UK, our partners in India and all of the children whom they have helped are extremely grateful to our members and those who have supported and donated to the charity throughout the year. It is through the generosity of individuals, groups and our friends at Hat Trick Productions that we have been able to continue our support for some of the most vulnerable and disadvantaged children in Odisha.

School life remained difficult for PUSS, most of the children were sent home by order of the government; some to slums in Bhubaneswar, some to remote rural villages. Kuku and her staff did their best to maintain contact with the families and to provide them with continuing education online where possible. As lockdown restrictions eased, PUSS teachers went out into the local slums and conducted lessons in makeshift classrooms. They also distributed masks, teaching materials and basic food supplies for the children.

We were optimistic that girls would return to the school when lockdown restrictions ended for years 6-10 in the autumn, and in many cases they did. There were a number of girls who unfortunately did not return to their studies, their families being unwilling to allow them back to school as they were relying on them to help out at home. A few of the older girls were married, in one sad case, to an abusive husband. Kuku did an amazing job at persuading families to allow girls to continue their education and hopefully keep out of the poverty trap.

In 2020, one of our trustees Philippa Baylis, organised a small team of volunteers who delivered online learning sessions to the most vulnerable children at PUSS. We are pleased to report that two of our volunteers have continued to take part in online lessons with the children. These provide an excellent opportunity for the girls to work on their English and have some fun, we hope this continues in 2022.

While the stations were closed during the various COVID-19 lockdowns, SOCH could not operate their usual railway teams. Manoj was very quick to redeploy his teams elsewhere, distributing food and supplies to local communities. Once the lockdown restrictions eased SOCH were able to get back on platforms and assist runaway and homeless children be reunited with family or otherwise found safe accommodation.

SOCH has a number of initiatives, some of which they run from the rehabilitation centre at Jatni which Friends of the children of Orissa helped to fund. Members can read more about the activities in our newsletter but below is a brief outline of the various programmes:

Rakshyak Programme - This programme aims to rescue and resettle runaway, missing, orphaned or abandoned children mainly focusing on railway stations.

Punarjivan Programme - This programme aims to provide behaviour modification, addiction rehabilitation and an educational bridge for school dropouts and children who are getting into substance abuse and crime.

Pankh Programme - This programme aims to provide counselling, mentoring and life skills support alongside vocational training with job placements for the children who have no family or are from difficult family backgrounds.

Child Centered Community Development Programme (CCCD) - CCCD aims to work with various parts of the community to help ensure that the needs of children are being met and to provide overall community development.

As you can see, even during a difficult and challenging period, both PUSS and SOCH worked tirelessly to support, empower and encourage young children in Odisha to live better lives and have a positive future. Friends of the children of Orissa are so proud to be able to assist our partners to continue their excellent and much needed work.

We are, as ever, extremely grateful for the continuing generosity of our members, one off donors, supporters and volunteers who we hope to be able to invite to visit India again soon.

FRIENDS OF THE CHILDREN OF ORISSA

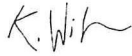
CHAIRMAN'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

More information about the work of our charity and our partners in India can be found at www.orissa.org.uk.

Signed



David Landsberg
Co-Chairperson



Kate Wilson
Co-Chairperson

19 May 2022

FRIENDS OF THE CHILDREN OF ORISSA
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Abbreviations

FOCO Friends of the Children of Orissa

PUSS Palli Unnayan Seva Samiti, the organisation in India providing accommodation and schooling for disadvantaged girls near Bhubaneswar, Orissa (now officially known as Odisha), India

SOCH Society for children, the organisation which runs children's rescue programmes on the railway stations in Khurdha, Berhampur, Puri and Bhubaneswaras well as counselling and support services at the rehabilitation centre in Jatni.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objects are:

- The relief of poverty, sickness and distress and the advancement of education in particular of children in Orissa state of India.
- Supporting the charitable work of Palli Unnayan Seva Samiti (PUSS) and other charitable organisations in Orissa state.

The policies adopted in furtherance of these objects are:

- Providing the school with funds to continue to support the children.
- Ensuring visitors to India on our behalf are aware of and comply with our safeguarding policy.
- Working with our partners in India to help them find alternative sources of income to secure the future of their organisations.
- Working in partnership with other agencies to provide funds, land, equipment or services to benefit our partners in India.

There has been no change in these during the year.

Public benefit

Our main activities and who we try to help are described below. All our charitable activities focus on the support and education of children in Orissa state and are undertaken to further our charitable purposes for the public benefit.

PUSS

We provide financial support to the school to allow the girls to be safely housed and educated. We also provide support to the teaching staff and help with recruitment where we can. Through our fundraising efforts we have significantly improved the resources that are available and our volunteers provide stimulation and enjoyment to the girls.

SOCH

We have been able to provide funds for the rehabilitation centre to be extended, this has been a valuable resource to enable the railway teams to support vulnerable children find a way off the streets and hopefully into education or training. The rehabilitation centre also provides residential courses for children with behavioural and addiction problems.

We raise funds through our corporate sponsors, monthly donors and with various fundraising events throughout the year, our costs are covered by in kind donations so no money is diverted from the charity for administration or other costs.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During 2021 we provided financial support which allowed PUSS and SOCH to provide dry ration packs and hygiene supplies to families in need during the various lockdowns.

Due to travel and lockdown restrictions, visitors from England were not permitted but a group of volunteers continued to provide online sessions for the girls who remained at the school during lockdown.

We also helped raise the required funds for an outdoor dining area at the rehabilitation centre for use by SOCH, they have already completed several successful rehabilitation programmes for small groups of boys and these will continue as well as running groups separately for girls.

FRIENDS OF THE CHILDREN OF ORISSA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

FINANCIAL REVIEW

The majority of our funding for 2021 has come from our corporate sponsors Hat Trick Productions Ltd and from our monthly supporters as well as individual donors.

We have continued to support our partners in India and 2021 saw an increased expenditure as SOCH particularly returned to normal activities and increased the amount of courses that were offered in the rehab. centre. The committee are looking at ways to safely increase our fundraising activities.

All trustees volunteer their time so no costs are incurred by the charity or by our partners in India.

FUTURE PLANS

We hope to increase our "in person" fundraising activities, to ensure more sources of funds and to promote awareness of the charity and our objectives. The new website is up and running and we hope this will help to enhance our fundraising activities.

We hope to continue with more online education for the girls, allowing our members from around the world to participate safely in lessons with them.

We hope that visits to India will soon be possible, allowing members to visit our partners and see the excellent work they do for themselves.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Trustees who also fulfil the role of the executive committee are appointed annually by members of the charity at our AGM, or at any general meeting of our members. Any person who supports the charity with a donation of £120 or more annually is considered to be a member unless they tell us that they do not wish to do so.

All trustees, volunteers and others who visit India on our behalf must abide by the terms of our safeguarding and privacy policies.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1074935

Principal address

Rose Cottage
19 Filgrave
Newport Pagnell
Milton Keynes
Buckinghamshire
MK16 9ET

Trustees

Professor Malcolm Harper
Ms Katherine Wilson
Mrs Kate Bulman
Mrs Philippa Baylis
Mrs Dawn Copsey
Mr David Landsberg
Ms Linda Deverell
Mrs Victoria Rizzo
Mr Mark Segal

Independent Examiner

Deepak Thakrar
David Simon Limited
Chartered Certified Accountants
5 Jardine House
Harrovia Business Village
Bessborough Road
Harrow
Middlesex
HA1 3EX

FRIENDS OF THE CHILDREN OF ORISSA
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
ME19 4JQ

National Westminster Bank PLC
Cranfield University Branch
College Road
Wharley End
Bedford
MK43 0SR

Approved by order of the board of trustees on 31/05/2022 and signed on its behalf by:



.....
Mr David Landsberg - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
FRIENDS OF THE CHILDREN OF ORISSA**

Independent examiner's report to the trustees of Friends of The Children of Orissa

I report to the charity trustees on my examination of the accounts of Friends of The Children of Orissa (the Trust) for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

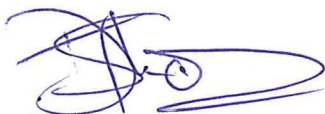
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I have no concerns and 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.



Deepak Thakrar
David Simon Limited
Chartered Certified Accountants
5 Jardine House
Harrovia Business Village
Bessborough Road
Harrow
Middlesex
HA1 3EX

Date: 31/05/2022

FRIENDS OF THE CHILDREN OF ORISSA

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

		2021 Unrestricted funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	110,043	166,807
Investment income	3	<u>8</u>	<u>60</u>
Total		110,051	166,867
EXPENDITURE ON			
Charitable activities	4		
Expenditure on schooling through PUSS		72,715	94,358
Expenditure on railway children through SOCH		<u>88,645</u>	<u>39,698</u>
Total		161,360	134,056
NET INCOME/(EXPENDITURE)		(51,309)	32,811
RECONCILIATION OF FUNDS			
Total funds brought forward		118,649	85,838
TOTAL FUNDS CARRIED FORWARD		<u>67,340</u>	<u>118,649</u>

The notes form part of these financial statements

FRIENDS OF THE CHILDREN OF ORISSA

STATEMENT OF FINANCIAL POSITION
31 DECEMBER 2021

	Notes	2021 Unrestricted funds £	2020 Total funds £
CURRENT ASSETS			
Cash at bank		67,340	118,649
NET CURRENT ASSETS		<u>67,340</u>	<u>118,649</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>67,340</u>	<u>118,649</u>
NET ASSETS		<u>67,340</u>	<u>118,649</u>
FUNDS			
Unrestricted funds	9	<u>67,340</u>	<u>118,649</u>
TOTAL FUNDS		<u>67,340</u>	<u>118,649</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 31/05/2022 and were signed on its behalf by:



.....
Mr David Landsberg - Trustee



.....
Ms Katherine Wilson - Trustee

FRIENDS OF THE CHILDREN OF ORISSA

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations - Recurring	34,657	41,701
Donations - Non-Recurring	5,000	42,306
Grants from Organisations	<u>70,386</u>	<u>82,800</u>
	<u>110,043</u>	<u>166,807</u>

3. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	<u>8</u>	<u>60</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 5) £	Totals £
Expenditure on schooling through PUSS	72,499	216	72,715
Expenditure on railway children through SOCH	<u>88,645</u>	-	<u>88,645</u>
	<u>161,144</u>	<u>216</u>	<u>161,360</u>

FRIENDS OF THE CHILDREN OF ORISSA

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

5. SUPPORT COSTS

Expenditure on schooling through PUSS

Governance
costs
£
216

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

The trustees received expenses of £216 (2020: £416) from the charity during the year.

7. STAFF COSTS

There were no employees during the year.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	166,807
Investment income	<u>60</u>
Total	166,867
EXPENDITURE ON	
Charitable activities	
Expenditure on schooling through PUSS	94,358
Expenditure on railway children through SOCH	<u>39,698</u>
Total	<u>134,056</u>
NET INCOME	32,811
RECONCILIATION OF FUNDS	
Total funds brought forward	<u>85,838</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>118,649</u></u>

FRIENDS OF THE CHILDREN OF ORISSA

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

9. MOVEMENT IN FUNDS

	At 1/1/21 £	Net movement in funds £	At 31/12/21 £
Unrestricted funds			
General fund	118,649	(51,309)	67,340
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>118,649</u>	<u>(51,309)</u>	<u>67,340</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	110,051	(161,360)	(51,309)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>110,051</u>	<u>(161,360)</u>	<u>(51,309)</u>

Comparatives for movement in funds

	At 1/1/20 £	Net movement in funds £	At 31/12/20 £
Unrestricted funds			
General fund	85,838	32,811	118,649
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>85,838</u>	<u>32,811</u>	<u>118,649</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	166,867	(134,056)	32,811
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>166,867</u>	<u>(134,056)</u>	<u>32,811</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/20 £	Net movement in funds £	At 31/12/21 £
Unrestricted funds			
General fund	85,838	(18,498)	67,340
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>85,838</u>	<u>(18,498)</u>	<u>67,340</u>

FRIENDS OF THE CHILDREN OF ORISSA

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	276,918	(295,416)	(18,498)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>276,918</u>	<u>(295,416)</u>	<u>(18,498)</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

FRIENDS OF THE CHILDREN OF ORISSA

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations - Recurring	34,657	41,701
Donations - Non-Recurring	5,000	42,306
Grants from Organisations	<u>70,386</u>	<u>82,800</u>
	110,043	166,807
Investment income		
Deposit account interest	<u>8</u>	<u>60</u>
Total incoming resources	110,051	166,867
EXPENDITURE		
Charitable activities		
Donations to charitable entities	161,036	133,440
Bank charges	<u>108</u>	<u>200</u>
	161,144	133,640
Support costs		
Governance costs		
Trustees' expenses	<u>216</u>	<u>416</u>
Total resources expended	<u>161,360</u>	<u>134,056</u>
Net (expenditure)/income	<u><u>(51,309)</u></u>	<u><u>32,811</u></u>

This page does not form part of the statutory financial statements

FRIENDS OF THE CHILDREN OF ORISSA

England & Wales - Charity number 1074935

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020
FOR
FRIENDS OF THE CHILDREN OF ORISSA

David Simon Limited
Chartered Certified Accountants
5 Jardine House
Harrovia Business Village
Bessborough Road
Harrow
Middlesex
HA1 3EX

FRIENDS OF THE CHILDREN OF ORISSA

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

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FRIENDS OF THE CHILDREN OF ORISSA

CHAIRMAN'S REPORT **FOR THE YEAR ENDED 31 DECEMBER 2020**

The effects of the COVID 19 pandemic meant that 2020 was a challenging time around the world, as we write this report things remain difficult in many countries and India is still in a state of government imposed lockdown. As a result, the work of the charity has been different throughout 2020, but Friends of the Children of Orissa has continued to work and support our two partners in India.

Palli Unnayan Seva Samiti (PUSS) runs a school and hostel in Odisha for girls from vulnerable and destitute families. The Society for Children (SOCH) focus on rescuing children (anti-trafficking) across the railway network, their teams are running various programmes to aid rehabilitation and resettlement of children experiencing addictions or homelessness as well as social and health wellbeing initiatives.

The trustees in the UK, our partners in India and all of the children whom they have helped are, as always, extremely grateful to our members and those who have supported and donated to the charity throughout the year. It is through the generosity of individuals, groups and our friends at Hat Trick Productions that we have been able to continue our support for some of the most vulnerable and disadvantaged children in Odisha.

School life has been decidedly different for PUSS, most of the children were sent home by order of the government; some to slums in Bhubaneswar, some to remote rural villages. Kuku and her staff did their best to maintain contact with the families and to provide them with continuing education as lockdown restrictions eased, PUSS teachers went out into the local slums and conducted lessons in makeshift classrooms. They distributed masks, teaching materials and basic food supplies for the children.

As lockdown eased further, the teachers could return to school and began to deliver school lessons remotely from classrooms at PUSS. Teachers used video cameras to record lessons for the girls and a local Indian charity donated tablets which meant that some girls who couldn't attend school could continue to learn at home. We are pleased to report that after the first easing of lockdown restrictions, girls did return to school and we are optimistic that this will be the case when the current lockdown ends.

At the end of March 2020, one of our trustees Philippa Baylis, organised a small team of volunteers who have been delivering online learning sessions to the most vulnerable children at PUSS. The 40 children were housed in a separate building a short walk away from the main PUSS building. They either have no families to go home to or none that are safe. They range in ages from 3 to 18. A generous gift of 6 laptops was made by two of our donors, without which these valuable sessions would not have been possible. The laptops allowed us to teach small and large groups of girls and were enjoyed by both the children and the volunteers! The Indian government has now begun to remove the children (who are in the care of the Indian state) from the CCI building, there are now only one or two girls remaining and we await news about the reopening of the main building, we will update members about this in our next newsletter.

While the stations were closed during the various COVID-19 lockdowns, SOCH could not operate their usual railway teams. Manoj was very quick to redeploy his teams elsewhere to disaster recovery activities, distributing food and supplies to local communities. Many railway staff were affected by the station closures as well as other workers who had no work and no government assistance. SOCH has distributed more than 2000 ration packs, consisting of enough dried food goods for 2 weeks for a family of four.

During 2020 SOCH has now cemented its Punarjeevan project which provides a residential camp to help children break the cycle of addiction and repeated runaway behaviours. Building on this experience and the construction of a new appropriate camp building Manoj has also launched the SOCH three month "Residential Edu-Bridge Course" for children who had dropped out of the formal school system.

Food, accommodation and a monthly stipend were provided to successful applicants as well as a certificate upon completion of the course. The initial course ran very successfully with 17 boys attending and this will be repeated when restrictions end.

Since lockdown began the SOCH station teams have rescued 40 children from various difficulties, far fewer than in usual times but as lockdown restrictions continue to ease it is likely that there will be an increase in activity for the station teams.

SOCH has a Child Centered Community Development (CCCD) Programme and the team distributed smokeless chulha (an innovative small cooker which reduces indoor air pollution for healthier homes) and mosquito nets to needy families in the Bauriapalanda community of Paradeep.

As you can see, even during a very difficult and challenging period, both PUSS and SOCH worked tirelessly to support, empower and encourage young children in Odisha to live better lives and have a positive future.

We would like to thank our only outgoing committee member this year, Ursula Kraus-Harper (Uschi) for her service and dedication. Uschi was the charity's Hon. Secretary for many years and latterly served as a trustee. Uschi's visit to see the work of Khandambini Bhunan at PUSS was the start of a wonderful collaboration which has so far lasted 30 years. Our long serving Chairman Professor Malcolm Harper has stepped down from this post, though he remains an active trustee. Malcolm is well known to most of our members and his passion for the charity is evident in all he does on our behalf.

FRIENDS OF THE CHILDREN OF ORISSA
CHAIRMAN'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020

We are, as ever, extremely grateful for the continuing generosity of our members, one off donors, supporters and volunteers who we hope to be able to invite to visit India again soon.

More information about the work of our charity and our partners in India can be found at www.orissa.org.uk.



.....
David Landsberg
Chairman

26/07/2021
Dated

FRIENDS OF THE CHILDREN OF ORISSA
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Abbreviations

FOCO Friends of the Children of Orissa

PUSS Palli Unnayan Seva Samiti, the organisation in India providing accommodation and schooling for disadvantaged girls near Bhubaneswar, Orissa (now officially known as Odisha), India

SOCH Society for children, the organisation which runs children's rescue programmes on the railway stations in Khurdha, Berhampur, Puri and Bhubaneswar

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objects are:

- The relief of poverty, sickness and distress and the advancement of education in particular of children in Orissa state of India.
- Supporting the charitable work of Palli Unnayan Seva Samiti (PUSS) and other charitable organisations in Orissa state.

The policies adopted in furtherance of these objects are:

- Providing the school with funds to continue to support the children.
- Ensuring visitors to India on our behalf are aware of and comply with our safeguarding policy.
- Working with our partners in India to help them find alternative sources of income to secure the future of their organisations.
- Working in partnership with other agencies to provide funds, land, equipment or services to benefit our partners in India.

There has been no change in these during the year.

Public benefit

Our main activities and who we try to help are described below. All our charitable activities focus on the support and education of children in Orissa state and are undertaken to further our charitable purposes for the public benefit.

PUSS

We provide financial support to the school to allow the girls to be safely housed and educated. We also provide support to the teaching staff and help with recruitment where we can. Through our fundraising efforts we have significantly improved the resources that are available and our volunteers provide stimulation and enjoyment to the girls.

SOCH

We have been able to provide funds for the rehabilitation centre to be built, this has been a valuable resource to enable the railway teams to support vulnerable children find a way off the streets and hopefully into education or training.

We raise funds through monthly donors and with various fundraising events throughout the year, our costs are covered by in kind donations so no money is diverted from the charity for administration or other costs.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During 2020 we were able to arrange the purchase of 6 laptops which allowed some remote learning to continue while the school was in lockdown.

Due to travel and lockdown restrictions, visitors from England were not permitted but a group of volunteers provided online sessions for the girls who remained at the school during lockdown.

We also helped raise the required funds for a further storey on the rehabilitation centre for use by SOCH, they have already completed some successful rehabilitation programmes for small groups of boys and these will continue as well as running groups separately for girls.

FRIENDS OF THE CHILDREN OF ORISSA
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020

FINANCIAL REVIEW

The majority of our funding for 2020 has come from our corporate sponsors Hat Trick Productions Ltd and from our monthly supporters as well as individual donors.

We have seen a fall in our expenditure due to the reduced number of children at the school, it is expected there will be an increased demand once restrictions are lifted and the committee are looking at ways to increase our fundraising activities safely.

All trustees volunteer their time so no costs are incurred by the charity or by our partners in India.

FUTURE PLANS

We hope to increase our fundraising activities, to ensure more sources of funds and to promote awareness of the charity and our objectives. The new website is "under construction" and this will help to enhance our fundraising activities.

We hope to continue with more online education for the girls, allowing our members from around the world to participate safely in lessons with them.

We hope that visits to India will soon be possible, allowing members to visit our partners and see the excellent work they do for themselves.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Trustees who also fulfil the role of the executive committee are appointed annually by members of the charity at our AGM, or at any general meeting of our members. Any person who supports the charity with a donation of £120 or more annually is considered to be a member unless they tell us that they do not wish to do so.

All trustees, volunteers and others who visit India on our behalf must abide by the terms of our safeguarding and privacy policies.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1074935

Principal address

Rose Cottage
19 Filgrave
Newport Pagnell
Milton Keynes
Buckinghamshire
MK16 9ET

Trustees

Professor Malcolm Harper
Dr Ursula Kraus Harper (resigned 9.12.2020)
Ms Katherine Wilson
Mrs Kate Bulman
Mrs Philippa Baylis
Mrs Dawn Copsey
Mr David Landsberg
Ms Linda Deverell (appointed 4.6.2020)
Mrs Victoria Rizzo (appointed 4.6.2020)
Mr Mark Segal (appointed 4.6.2020)

Independent Examiner

Deepak Thakrar
David Simon Limited
Chartered Certified Accountants
5 Jardine House
Harrobian Business Village
Bessborough Road
Harrow
Middlesex
HA1 3EX

FRIENDS OF THE CHILDREN OF ORISSA
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
ME19 4JQ

National Westminster Bank PLC
Cranfield University Branch
College Road
Wharley End
Bedford
MK43 0SR

Approved by order of the board of trustees on 26/07/2021..... and signed on its behalf by:



.....
Mr David Landsberg - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
FRIENDS OF THE CHILDREN OF ORISSA**

Independent examiner's report to the trustees of Friends of The Children of Orissa

I report to the charity trustees on my examination of the accounts of Friends of The Children of Orissa (the Trust) for the year ended 31 December 2020.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I have no concerns and 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.

Deepak Thakrar
David Simon Limited
Chartered Certified Accountants
5 Jardine House
Harrovia Business Village
Bessborough Road
Harrow
Middlesex
HA1 3EX

Date:

FRIENDS OF THE CHILDREN OF ORISSA
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	2020 Unrestricted funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	166,807	243,700
Charitable activities			
Expenditure on schooling through PUSS		-	15
Investment income	3	60	169
Total		166,867	243,884
EXPENDITURE ON			
Charitable activities	4		
Expenditure on schooling through PUSS		94,358	249,579
Expenditure on railway children through SOCH		39,698	59,371
Other		-	216
Total		134,056	309,166
NET INCOME/(EXPENDITURE)		32,811	(65,282)
RECONCILIATION OF FUNDS			
Total funds brought forward		85,838	151,120
TOTAL FUNDS CARRIED FORWARD		118,649	85,838

The notes form part of these financial statements

FRIENDS OF THE CHILDREN OF ORISSA

STATEMENT OF FINANCIAL POSITION
31 DECEMBER 2020

	Notes	2020 Unrestricted funds £	2019 Total funds £
CURRENT ASSETS			
Debtors	9	-	1,800
Cash at bank		118,649	85,838
		118,649	87,638
 CREDITORS			
Amounts falling due within one year	10	-	(1,800)
 NET CURRENT ASSETS		118,649	85,838
 TOTAL ASSETS LESS CURRENT LIABILITIES		118,649	85,838
 NET ASSETS		118,649	85,838
 FUNDS			
Unrestricted funds	11	118,649	85,838
 TOTAL FUNDS		118,649	85,838

The financial statements were approved by the Board of Trustees and authorised for issue on 26/07/2021..... and were signed on its behalf by:



.....
Mr David Landsberg - Trustee



.....
Ms Katherine Wilson - Trustee

FRIENDS OF THE CHILDREN OF ORISSA

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2. DONATIONS AND LEGACIES

	2020	2019
	£	£
Donations - Recurring	41,701	109,942
Donations - Non-Recurring	42,306	45,443
Grants from Organisations	82,800	88,315
	166,807	243,700

3. INVESTMENT INCOME

	2020	2019
	£	£
Deposit account interest	60	169

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 5) £	Totals £
Expenditure on schooling through PUSS	94,150	208	94,358
Expenditure on railway children through SOCH	39,490	208	39,698
	133,640	416	134,056

FRIENDS OF THE CHILDREN OF ORISSA

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

5. SUPPORT COSTS

	Governance costs £
Expenditure on schooling through PUSS	208
Expenditure on railway children through SOCH	208
	<u>416</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

The trustees received expenses of £416 (2019: £216) from the charity during the year.

7. STAFF COSTS

There were no employees during the year.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	243,700
Charitable activities	
Expenditure on schooling through PUSS	15
Investment income	169
Total	<u>243,884</u>
EXPENDITURE ON	
Charitable activities	
Expenditure on schooling through PUSS	249,579
Expenditure on railway children through SOCH	59,371
Other	216
Total	<u>309,166</u>
NET INCOME/(EXPENDITURE)	<u>(65,282)</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	151,120
TOTAL FUNDS CARRIED FORWARD	<u><u>85,838</u></u>

FRIENDS OF THE CHILDREN OF ORISSA

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

9.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2020	2019
		£	£
	Prepayments and accrued income	-	1,800
		<u> </u>	<u> </u>

10.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2020	2019
		£	£
	Other creditors	-	1,800
		<u> </u>	<u> </u>

11.	MOVEMENT IN FUNDS		
		Net movement in funds	At
	At 1/1/20	£	31/12/20
	£	£	£
	Unrestricted funds		
	General fund	85,838	32,811
		<u> </u>	<u> </u>
	TOTAL FUNDS	85,838	118,649
		<u> </u>	<u> </u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	166,867	(134,056)	32,811
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	166,867	(134,056)	32,811
	<u> </u>	<u> </u>	<u> </u>

Comparatives for movement in funds

	At 1/1/19	Net movement in funds	At
	£	£	31/12/19
	£	£	£
Unrestricted funds			
General fund	150,507	(62,869)	87,638
Support Costs	613	(613)	-
Governance costs	-	(1,800)	(1,800)
	<u> </u>	<u> </u>	<u> </u>
	151,120	(65,282)	85,838
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	151,120	(65,282)	85,838
	<u> </u>	<u> </u>	<u> </u>

FRIENDS OF THE CHILDREN OF ORISSA

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	243,884	(306,753)	(62,869)
Support Costs	-	(613)	(613)
Governance costs	-	(1,800)	(1,800)
	<u>243,884</u>	<u>(309,166)</u>	<u>(65,282)</u>
TOTAL FUNDS	<u>243,884</u>	<u>(309,166)</u>	<u>(65,282)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/19 £	Net movement in funds £	At 31/12/20 £
Unrestricted funds			
General fund	150,507	(30,058)	120,449
Support Costs	613	(613)	-
Governance costs	-	(1,800)	(1,800)
	<u>151,120</u>	<u>(32,471)</u>	<u>118,649</u>
TOTAL FUNDS	<u>151,120</u>	<u>(32,471)</u>	<u>118,649</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	410,751	(440,809)	(30,058)
Support Costs	-	(613)	(613)
Governance costs	-	(1,800)	(1,800)
	<u>410,751</u>	<u>(443,222)</u>	<u>(32,471)</u>
TOTAL FUNDS	<u>410,751</u>	<u>(443,222)</u>	<u>(32,471)</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020.

FRIENDS OF THE CHILDREN OF ORISSA
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations - Recurring	41,701	109,942
Donations - Non-Recurring	42,306	45,443
Grants from Organisations	82,800	88,315
	166,807	243,700
Investment income		
Deposit account interest	60	169
Charitable activities		
Fund raising events	-	15
	166,867	243,884
EXPENDITURE		
Charitable activities		
Donations to charitable entities	133,440	308,553
Bank charges	200	397
	133,640	308,950
Support costs		
Governance costs		
Trustees' expenses	416	216
Total resources expended	134,056	309,166
Net income/(expenditure)	32,811	(65,282)