

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  
Harrow  
Middlesex  
HA1 3EX

FRIENDS OF THE CHILDREN OF ORISSA

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

	Page
Chairman's Report	1 to 2
Report of the Trustees	3 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Statement of Financial Position	8
Notes to the Financial Statements	9 to 12
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

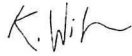
CHAIRMAN'S REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2021

More information about the work of our charity and our partners in India can be found at [www.orissa.org.uk](http://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 Khurda, 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  
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 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').

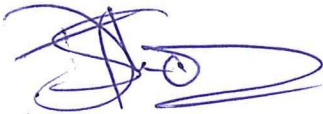
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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

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 £
<b>CURRENT ASSETS</b>			
Cash at bank		67,340	118,649
<b>NET CURRENT ASSETS</b>		<u>67,340</u>	<u>118,649</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>67,340</u>	<u>118,649</u>
<b>NET ASSETS</b>		<u>67,340</u>	<u>118,649</u>
<b>FUNDS</b>	9		
Unrestricted funds		<u>67,340</u>	<u>118,649</u>
<b>TOTAL FUNDS</b>		<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>-</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

**INCOME AND ENDOWMENTS FROM**

Donations and legacies

Unrestricted  
funds  
£

166,807

Investment income

60

**Total**

166,867

**EXPENDITURE ON**

**Charitable activities**

Expenditure on schooling through PUSS

94,358

Expenditure on railway children through  
SOCH

39,698

**Total**

134,056

**NET INCOME**

32,811

**RECONCILIATION OF FUNDS**

**Total funds brought forward**

85,838

**TOTAL FUNDS CARRIED FORWARD**

118,649

**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 £
<b>Unrestricted funds</b>			
General fund	118,649	(51,309)	67,340
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	110,051	(161,360)	(51,309)
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	85,838	32,811	118,649
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	166,867	(134,056)	32,811
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	85,838	(18,498)	67,340
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	276,918	(295,416)	(18,498)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
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
<b>Investment income</b>		
Deposit account interest	<u>8</u>	<u>60</u>
<b>Total incoming resources</b>	110,051	166,867
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Donations to charitable entities	161,036	133,440
Bank charges	<u>108</u>	<u>200</u>
	161,144	133,640
<b>Support costs</b>		
<b>Governance costs</b>		
Trustees' expenses	<u>216</u>	<u>416</u>
Total resources expended	<u>161,360</u>	<u>134,056</u>
<b>Net (expenditure)/income</b>	<u><u>(51,309)</u></u>	<u><u>32,811</u></u>

This page does not form part of the statutory financial statements