

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
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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.

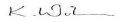
We are, as ever, extremely grateful for the continuing generosity of our members, corporate supporters, one-off donors and volunteers. We are very grateful for those who give regularly as this enables us to plan and meet our regular commitments. Especial thanks go to Hat Trick Productions for their corporate 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**.



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:



.....
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

The notes form part of these financial statements

FRIENDS OF THE CHILDREN OF ORISSA

STATEMENT OF FINANCIAL POSITION
31 DECEMBER 2022

		2022 Unrestricted funds £	2021 Total 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



.....
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
	151,003	110,043

3. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	169	8

4. CHARITABLE ACTIVITIES COSTS

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

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	<u>151,172</u>	<u>(163,917)</u>	<u>(12,745)</u>

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	<u>118,649</u>	<u>(51,309)</u>	<u>67,340</u>

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	<u>110,051</u>	<u>(161,360)</u>	<u>(51,309)</u>

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	<u>118,649</u>	<u>(64,054)</u>	<u>54,595</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	261,223	(325,277)	(64,054)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>261,223</u>	<u>(325,277)</u>	<u>(64,054)</u>

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
	<hr/> 151,003	<hr/> 110,043
Investment income		
Deposit account interest	169	8
	<hr/> 151,172	<hr/> 110,051
Total incoming resources		
	<hr/> 151,172	<hr/> 110,051
EXPENDITURE		
Charitable activities		
Donations to charitable entities	163,603	161,036
Bank charges	314	324
	<hr/> 163,917	<hr/> 161,360
Total resources expended	163,917	161,360
	<hr/> 163,917	<hr/> 161,360
Net expenditure	(12,745)	(51,309)
	<hr/> (12,745)	<hr/> (51,309)