

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**  
**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**

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**FOR THE YEAR ENDED 31 DECEMBER 2023**

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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](http://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 on .....12 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**

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


The notes form part of these financial statements

**FRIENDS OF THE CHILDREN OF ORISSA**

**STATEMENT OF FINANCIAL POSITION**  
**31 DECEMBER 2023**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 21.02.2024 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 £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	151,003
Investment income	<u>169</u>
<b>Total</b>	<u>151,172</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Expenditure on schooling through PUSS	99,592
Expenditure on railway children through SOCH	<u>64,325</u>
<b>Total</b>	<u>163,917</u>
<b>NET INCOME/(EXPENDITURE)</b>	(12,745)
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	<u>67,340</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>54,595</u>

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2023</b> £	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 £
<b>Unrestricted funds</b>			
General fund	<u>54,595</u>	<u>(33,885)</u>	<u>20,710</u>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	<b>113,913</b>	<b>(147,798)</b>	<b>(33,885)</b>
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b><u>113,913</u></b>	<b><u>(147,798)</u></b>	<b><u>(33,885)</u></b>

**Comparatives for movement in funds**

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

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	151,172	(163,917)	(12,745)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b><u>151,172</u></b>	<b><u>(163,917)</u></b>	<b><u>(12,745)</u></b>

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 £
<b>Unrestricted funds</b>			
General fund	67,340	(46,630)	20,710
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b><u>67,340</u></b>	<b><u>(46,630)</u></b>	<b><u>20,710</u></b>

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	265,085	(311,715)	(46,630)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b><u>265,085</u></b>	<b><u>(311,715)</u></b>	<b><u>(46,630)</u></b>

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

This page does not form part of the statutory financial statements