

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
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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.

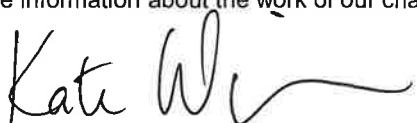
SOCH's original Rakshyak programme aims to rescue and resettle children at risk of trafficking on the railway network. Whilst the team is primarily concentrated in the railway hub town of Khurda they are again expanding to deliver services at the main Bhubaneswar station. Across the 2023-4 reporting 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 Khurda, 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

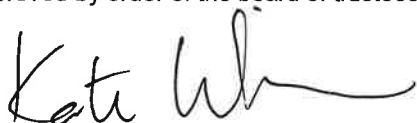
Deepak Thakrar
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HA1 3EX

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
Harrow
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 Unrestricted funds £	2023 Total 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	8		
Unrestricted funds		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	<u>555</u>	<u>544</u>

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><u>20,710</u></u>	<u><u>(2,462)</u></u>	<u><u>18,248</u></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
	<hr/> 128,810	<hr/> 113,369
Investment income		
Deposit account interest	555	544
	<hr/> 129,365	<hr/> 113,913
Total incoming resources		
EXPENDITURE		
Charitable activities		
Donations to charitable entities	131,492	147,462
Bank charges	335	336
	<hr/> 131,827	<hr/> 147,798
Total resources expended	<hr/> 131,827	<hr/> 147,798
Net expenditure	<hr/> (2,462) <hr/>	<hr/> (33,885) <hr/>