



Annual Report 2024

*Dignity
&
Freedom*

...for the poor,
the marginalised,
and the outcasts
in South Asia.



FROM OUR CEO



Thank you for supporting the marginalised communities the Good Shepherd initiatives are helping. As you read this report it will give you a snapshot of the activity and outcomes through 2024. I trust like me, you will be encouraged by the holistic impact of education, health, economic empowerment and community development. Each project helps many individuals, but I particularly like how they also connect with each other, bringing a greater impact for the whole community.

It is especially encouraging to hear about the girls who would be at risk of being forced into child-marriage, being trafficked or otherwise exploited if they had not been given the opportunity to attend one of our schools. Many years ago I interviewed three girls who had just been rescued from prostitution. I asked “what would have helped protect you from being vulnerable to being trafficked.” All three immediately answered “education.”

It is good that we have increased the number of primary care clinics to 7, and eClinics to 91, but sadly we have had to close some schools. This has been done in order to consolidate and deepen the overall schools programmes. It is never easy to take a step back, but sometimes necessary to increase for the future. Indeed, some of the school closures will enable their redevelopment and upgrading with a view to re-opening in the future. Overall, 2024 has seen growth, whether that is through increased numbers of people being helped or the deepening of the work through consolidation.

Thank you again for your support.

GARY SLOAN | DFN UK

Cover photo: enthusiastic children enjoy the benefits of attending our Good Shepherd schools.

DFN UK is part of the global family of Dignity Freedom Networks supporting the work of OMIF in India. Here's how it works...



USA
BRAZIL
UK
GERMANY
SWITZERLAND
AUSTRALIA
NEW ZEALAND

- 1 full-time staff
- 8 part-time staff
- Raising Awareness
- Fundraising
- Grant Applications
- Education Sponsorship
- Capacity Building



OMIF

OMIF IS A DEVELOPMENT INITIATIVE OF THE
GOOD SHEPHERD CHURCH OF INDIA



EDUCATION

inc. Good Shepherd Schools



HEALTHCARE

inc. clinics and health workers



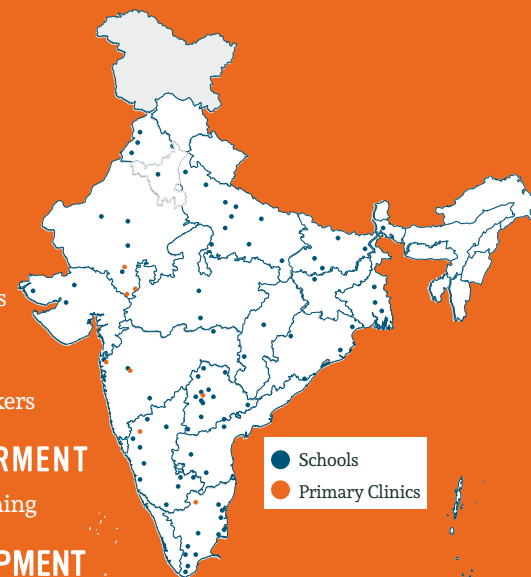
ECONOMIC EMPOWERMENT

inc. grants, vocational training



COMMUNITY DEVELOPMENT

preventing exploitation of women and children





EDUCATION

"Many students from my school have acquired government jobs and have settled in good positions. Other students are trained engineers, doctors and teachers."
NEETHI, PRINCIPAL OF SCHOOL IN SLUM AREA

Our schools programme began at the turn of the millennium, as a response to requests for help from leaders of marginalised communities in India, such as Dalit, tribal and other low-caste groups. They asked for good quality, English-medium education for their children (English is still the language of opportunity in India), in a non-discriminatory environment where everyone is respected regardless of race, creed, caste or gender. By providing such education, Good Shepherd schools give these children opportunities that had been denied to their communities for generations.

At the end of 2024 we have 79 schools across 17 states in India, with 21,195 students (including 9,327 girls). This follows a period of consolidation during which our Indian partners took the difficult decision to close a number of schools which had become unviable. This enables them to focus on the schools which have the greatest potential for making a significant impact on their local communities, making the best use of resources.

HELPING CHILDREN FULFIL THEIR POTENTIAL

Over the last year our emphasis has been on **improving the standard of education** delivered by our schools to help students fulfil their potential. 40 Class 10 students achieved 90% or higher in their public exams, compared with 25 students the previous year. This entitles them to scholarships and subsidies for intermediate college education. The continuing focus on academic

Continued overleaf..

79



SCHOOLS
NATIONWIDE

21,195



STUDENTS
ENROLLED





Gaining top marks in the class creates a huge sense of achievement

EDUCATION



"Every child deserves the chance to learn and grow, regardless of their circumstances. Education is the tool that can break the cycle of poverty and open doors to a brighter future."
NELSON MANDELA

...continued from previous page.

excellence and increased student motivation contributed significantly to these improved exam results.

Other contributory factors to these improvements include greater emphasis on project-based learning, hands-on activities to enhance student engagement, observations and feedback on teaching and lesson plans. Continuous professional development remains a cornerstone of our education strategy. This ensures that teachers stay updated with modern teaching techniques and technology. Education consultants deliver workshops, complemented by in-house seminars focusing on leadership and teaching strategies. School principals also address specific needs through training sessions.

During the last year, five middle schools upgraded to high schools, and most significantly two high schools now provide education up to Class 12. Four schools are working toward affiliation with the Central Board for Secondary Education (CBSE), to join our six schools which have already achieved this nationally and internationally recognised standard of education.

Special education programmes have been introduced to cater for differently-abled students, promoting inclusivity. These include individualised learning plans and support systems.

Literacy has also been a major focus with targeted literacy and numeracy skills programmes among younger students. Integrated storytelling and interactive

44%



OF STUDENTS ARE
GIRLS

1,469



SCHOOL
STAFF

activities are utilised to make foundational learning engaging and effective.

REDUCING THE RISK

A major focus over the last year has been on providing school places and retaining girls who come from particularly vulnerable situations. Typically these girls may be at risk of being forced into child-marriage, being trafficked or otherwise exploited. **DFN UK** has supported this initiative through our **REDUCING the RISK Appeal**. Our schools initiated special enrolment drives targeting at-risk girls in rural and underserved areas. They provided scholarships and mentorship programmes to support their continued education and personal development. Awareness sessions were conducted for

families on the importance of primary education in reducing social risks.

Another initiative designed to keep girls in school is providing access to safe sanitary products. Nationally, 1 in 5 girls drop out of school when they begin to menstruate; in some areas the drop-out rate is as high as 4 in 5. By providing sanitary towel dispensing machines and incinerators for the disposal of used products in all our schools we are encouraging girls to remain in education.

IMPACTING THE COMMUNITY

Our schools drive holistic transformation in underserved communities utilising education, healthcare and economic empowerment initiatives.

6,163



TOTAL CLASS 10
GRADUATES

40



90%+ SCORES IN
PUBLIC EXAMS

2,000



SCHOLARSHIPS FOR
GIRLS AT RISK





Above: Our pop-up clinics make vital healthcare more accessible for the poor and marginalised. Below: Using a converted shipping container for an eClinic is just one inventive solution to enable us to serve local communities.



HEALTHCARE



“Every life we touch is a testament to your belief in our mission. Thank you for standing with us to create a world where accessible healthcare is the norm.”
HEALTHCARE PROGRAMME LEADERSHIP

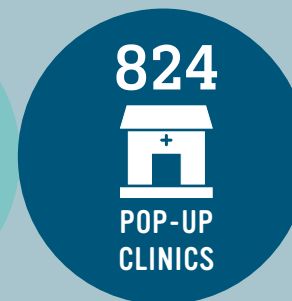
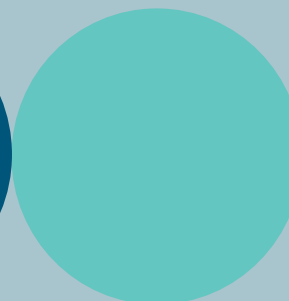
Ill health and disease are both a cause and a consequence of poverty, especially in marginalised communities. We aim to provide accessible healthcare to communities which have been excluded from this basic human right. To achieve this the team in India has created a network of community health workers in our schools and in villages, along with eClinics which give access to GPs and specialists via video-link. Our team in India also run medical camps (pop-up clinics) in remote villages and in slum areas. All of these are resourced by our primary clinics.

Over the last year our healthcare programme continued to grow and consolidate. Strategic developments were implemented to bridge gaps in provision, often in partnership with local government institutions in order to provide sustainable solutions, to ensure that ‘no-one is left behind’. This approach demonstrated and addressed the intersection

of health inequalities and gender, specifically helping marginalised women and children.

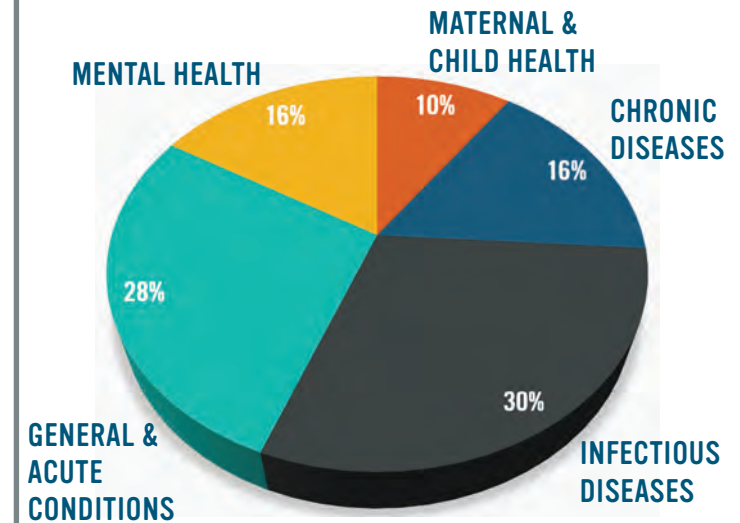
Key achievements during 2024 include:

- **Increasing the number of primary care clinics** to seven, and eClinics to 91.
- **Reducing maternal and child mortality** – every mother who received antenatal and postnatal care



Patient Interactions 2024

Split of the 700,000+ patient interactions...



through our healthcare programme had access to safe delivery support, and their babies are thriving.

- **Improving immunisation coverage** – our healthcare team facilitated full immunisation for all infants and children under their care.
- **Expanding healthcare workforce** – 25 new Community Health Workers were trained and deployed. Five capacity-building training programmes and 12 workshops were conducted. Our paramedical college developed further to ensure regular training, recruitment and deployment of skilled health workers.
- **Empowering communities** – we improved the effectiveness of health awareness through structured

teaching programmes. Also, Good Shepherd school students were empowered as health ambassadors in their communities.

Another significant development during the past year has been the roll-out of **mental health support and counselling** as a key aspect of healthcare. India's marginalised communities face chronic stress, trauma and depression. Severe mental illnesses often go undiagnosed due to stigma and limited access to care. Mental health support now intersects across all our healthcare programmes integrating wellness checks, counselling, therapy and accessible services for all. During the year healthcare staff had over 100,000 mental health support interactions.

A LIFE RESTORED

Sridevi (19) struggled with extreme fatigue and swelling on her face and body for over a year. She found it difficult to keep up with her work; her husband and mother-in-law constantly berated her. Random medication from local practitioners did not work. She was deeply depressed.



One of our health workers referred Sridevi to our nearest eClinic where she felt welcome and was treated with respect. A video consultation with a senior endocrinologist and subsequent blood tests revealed severe hypothyroidism. Within 3 months of thyroid medication her energy returned and the swelling disappeared. She could work again; she could smile again. Our healthcare made a world of difference for Sridevi!

12,074



19





ECONOMIC EMPOWERMENT



Empowering men and particularly women by helping them to develop employable skills, set up in business or access employment opportunities enables them to lift themselves out of extreme poverty. Our Indian colleagues do this through various initiatives including vocational training and small business set-up grants.

Economic empowerment initiatives play an important part in all areas of our work. Our schools often set up skills training for parents and others in the community, for example. They also have a key role in rehabilitating women and girls who have been rescued from exploitation. This is particularly true in our community care programme.

COMMUNITY CARE PROGRAMME GIVES HOPE AND OPPORTUNITIES

Training centres are located in or near the local communities of the young women and girls. These provide a variety of courses from the more familiar tailoring, data-entry and beautician training to the newer paramedical courses (health worker, phlebotomy, pharmacy assistant, etc.). All such courses are now accredited by the local authorities.

Seven young women who have taken part in this programme are now in their third year of a graduate nursing programme - something that would have been beyond their wildest dreams when they first came into contact with our team members.

Most of the women in the community care programme are helped to find employment in a safe and supportive work environment. Navitna*, for example, was helped into a job at a prestigious unisex hair salon. Her employer provided her with further training, food and accommodation. She joined our programme as a very shy and timid girl, but grew in confidence as she gained new skills and experience.

Accredited paramedical courses not only provide invaluable vocational skills and knowledge, but also develops potential recruits for our healthcare programme.



COMMUNITY DEVELOPMENT

Our community development programmes running in over 300 villages are designed to help prevent the exploitation of women from poor and marginalised communities. The team in India has developed a holistic approach including advocacy, economic empowerment, healthcare, education and awareness, along with rehabilitation in refuge shelters and in the community.

CHILDREN'S SHELTER - PROTECTING AND CARING FOR GIRLS AT RISK OF EXPLOITATION

An official inspection in 2024 gave our Pratigya Children's Refuge Shelter a glowing report. 102 at-risk girls are currently experiencing the care and protection offered through the shelter. Most of them are studying at a nearby Good Shepherd School.

The state authorities are so impressed with the work of the shelter that they regularly refer girls for places. So far 20 girls have come through this route. The rest are identified through our community development programme aimed at preventing the exploitation and abuse of women and girls. Girls are offered places with the agreement of their mothers.

The shelter provides a refuge of safety and protection in a loving, caring environment.

MINISTRY OF WOMEN'S DEVELOPMENT AND CHILD WELFARE, TELANGANA STATE GOVERNMENT

Inspection Report: Pratigya Shelter

Grade: *A+++*

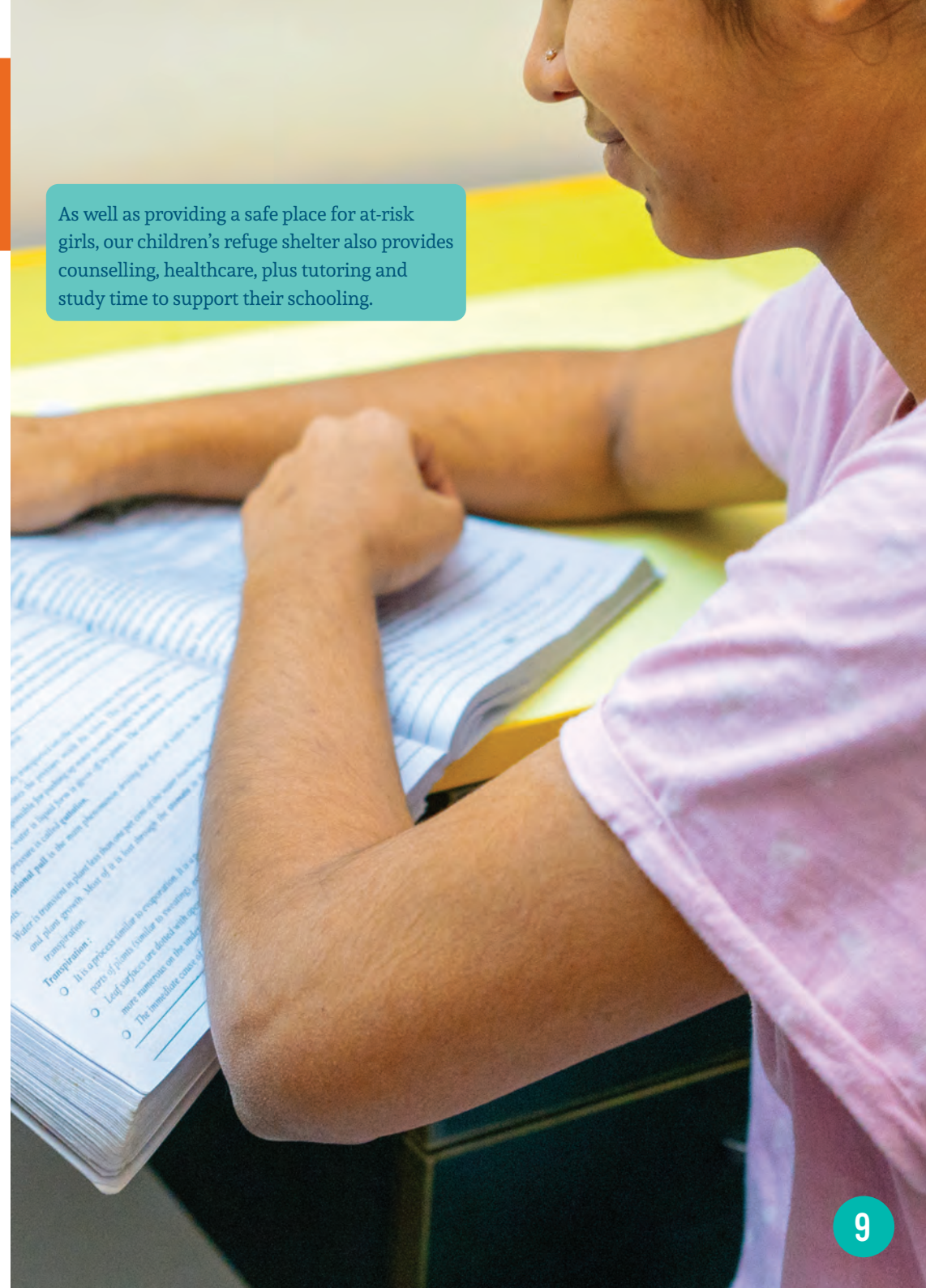
'Best facilities ever'

'Excellent services'

'Facilities are excellent'

'All documents well maintained'

As well as providing a safe place for at-risk girls, our children's refuge shelter also provides counselling, healthcare, plus tutoring and study time to support their schooling.



FINANCES 2024



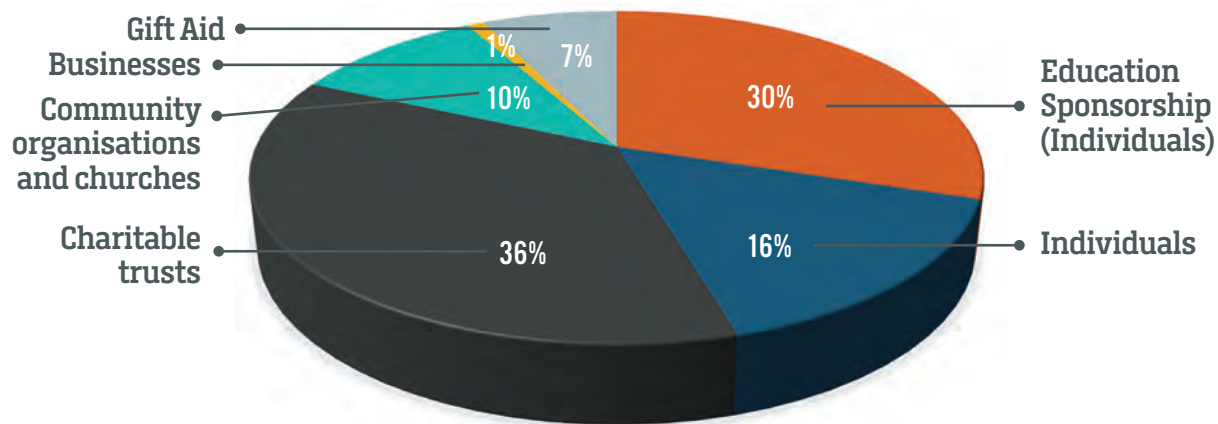
We are grateful to our many donors for their continuing support for the work, enabling us to bring dignity and freedom to India's poor and marginalised.

Income from donations and charitable grants in 2024 (£650k) was on a par with the previous year, despite the continuing financial pressures on many of our supporters.

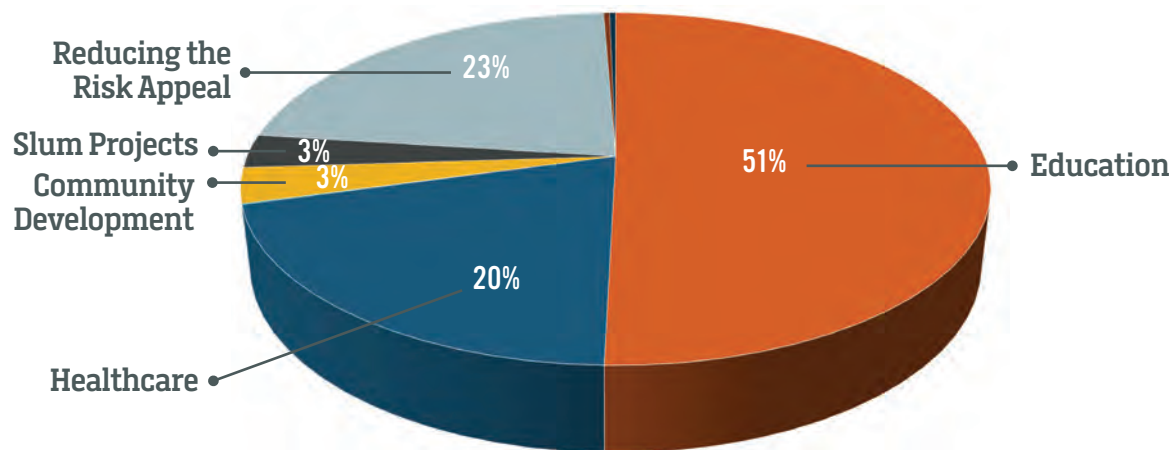
The following were of particular significance:

1. Receipt of our largest single grant from a charitable trust which will be used to expand and replicate our children's therapy centre.
2. The provision of match-funding by a group of charitable trusts in Northern Ireland for our Reducing the Risk appeal.
3. Thanks to the above and to the generosity of our supporters, the Reducing the Risk Appeal was our most successful non-emergency relief appeal raising over £143k.

WHERE OUR INCOME CAME FROM...



HOW GRANTS/DONATIONS FOR INDIA PROJECTS WERE USED...



N.B. Provisional figures as at Jan 2025. Full audited accounts will be available on the Charity Commission website later in 2025.

Looking Ahead

As our work continues to develop and expand, here are some specific goals over the next few years...

EDUCATION

In 2025 we are targeting a 20% increase in student enrolments. This would bring numbers back to pre-pandemic levels.

The schools leadership is also committed to expanding the teacher development programme which has proven invaluable over the last few years. This will be delivered both internally and externally.

There will also be a focus on infrastructure improvement. At a basic level this will involve re-decorating and repairing existing buildings and facilities. Particular attention will be paid to sanitation facilities. The intention is also to install smart classrooms in more of our schools.

HEALTHCARE

Plans to build on the success of the children's therapy centre are also underway. This will include setting

up ten satellite centres nationwide to deliver care for children with disabilities, training for their families and for other professionals, as well as modelling that all children, no matter what their disability, have value and worth.

A 5-year plan to develop and build a national medical centre, subject to funding, has been announced. A state-of-the-art facility will:

- Treat more patients today, prioritising people from marginalised, low-income groups, and survivors of exploitation.
- Train health professionals for tomorrow, offering government-accredited paramedical training programmes.
- Transform healthcare for the future, setting a new standard in sustainable, high-impact healthcare, ensuring access for all.

COMMUNITY DEVELOPMENT

Building on the success of our children's refuge shelter in Telangana, we are planning to replicate this facility in the neighbouring state of Karnataka in an area where girls are also at high risk of being exploited and abused.



■ Schools



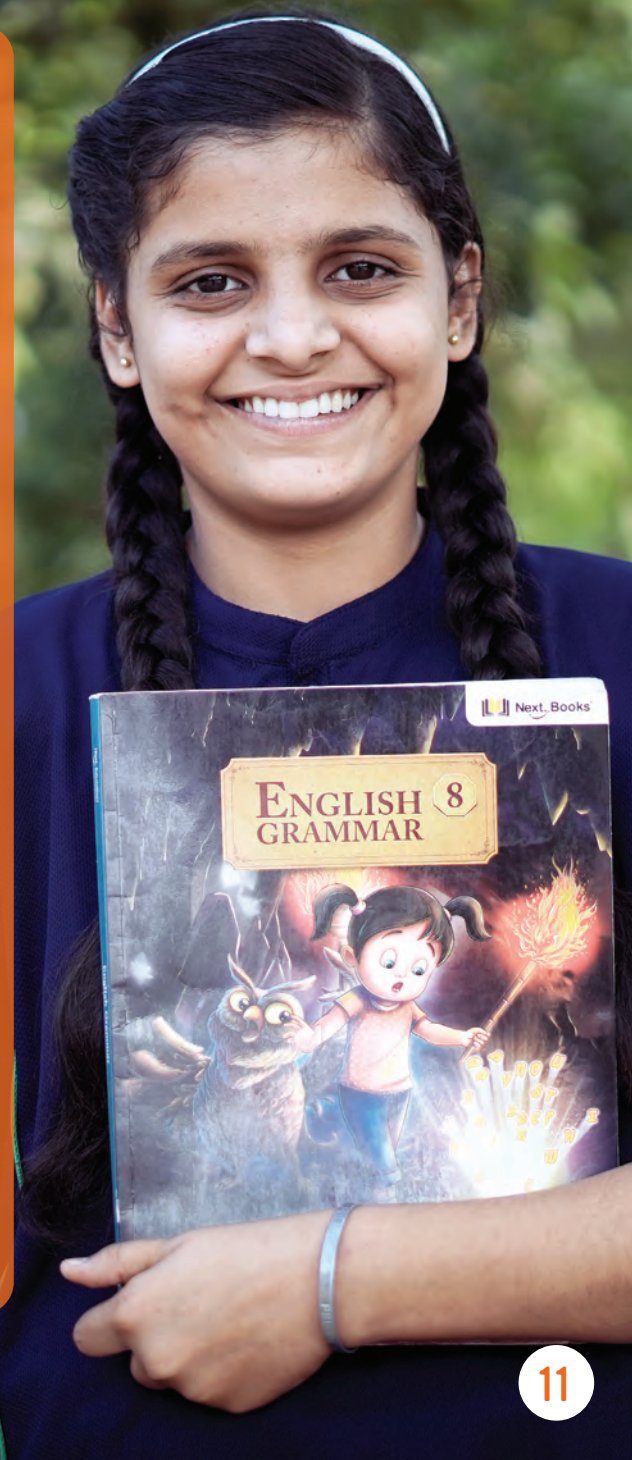
- Clinics
- HIV/AIDS centre
- eClinics
- Community health workers
- Medical camps



- Vocational training
- Business Development Centres
- Women's Development Centres
- Small business set-up grants
- Self-help groups



- Prevention and awareness
- Advocacy and legal support
- Community health workers
- Refuge shelters
- Economic empowerment
- School places and transport



OPPORTUNITY

Education



HOPE

Healthcare



DFN UK
PO Box 3560
Stafford
ST16 9QP

W: www.dfn.org.uk
E: info@dfn.org.uk
T: 01785 785068

DIGNITY

Economic Empowerment



FREEDOM

Community Development



Board of Reference:
Lord Alton of Liverpool
Baroness Cox of Queensbury



DFN UK and Dignity Freedom Network are working names of Freedom Network International, registered as a charitable company limited by guarantee (No 06256996) and charity No 1122937 (England and Wales). Registered office: Philanthropy House, Priestly Court, Staffordshire Technology Park, Stafford ST18 0LQ.

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FREEDOM NETWORK INTERNATIONAL
FINANCIAL STATEMENTS
FOR
31 DECEMBER 2024

Company Number 06256996
Charity Number 1122937

FREEDOM NETWORK INTERNATIONAL

FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2024

| CONTENTS | PAGES |
|-----------------------------------|----------------|
| Charity information | 1 |
| Directors' report | 2 to 4 |
| Independent Accountant report | 5 |
| Statement of financial activities | 6 |
| Balance sheet | 7 |
| Statement of cash flows | 8 |
| Notes to the financial statements | 9 to 13 |

FREEDOM NETWORK INTERNATIONAL

CHARITY INFORMATION

| | |
|---------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|
| Company number | 06256996 |
| Charity number | 1122937 |
| Registered working names | DFN UK Freedom Network South Asia Freedom Network UK Dignity Freedom Network |
| Directors | Mr Gary Sloan (Chairman) Rev Paul Sands Mr Martin Young Mr Kumar Swamy Mrs Santosh Rai Mr Josh D'Souza Mrs Rebecca Harcourt |
| Registered office | Philanthropy House Priestly Court Staffordshire Technology Park Stafford ST18 0LQ |
| Bankers | Nat West Bank Shrewsbury Corporate Office Suite 5, Prospect House Belle Vue Road Shrewsbury SY3 7NR |
| Solicitors | Wrigleys 19 Cookridge Street Leeds LS2 3AG |

FREEDOM NETWORK INTERNATIONAL
DIRECTORS' ANNUAL REPORT
YEAR ENDED 31 DECEMBER 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Directors

The following were members of the Board of Directors during the whole of the period unless stated otherwise:

Mr Gary Sloan (Chairman)
Mr Joseph D'Souza
Mr Paul Sands
Mr Kumar Swamy
Mr Martin Young
Mrs Santosh Rai
Mr Josh D'Souza

The Directors, who are also Trustees for the purposes of Charity Law, present their report and the financial statements for the year ended 31st December 2024. These financial statements comply with statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice – Accounting and Reporting by Charities SORP (FRS 102) effective January 2019.

Currently we have seven experienced and committed Directors, and we are actively seeking to recruit new ones to ensure that we have the right balance of skills. Only the Members have power to appoint new Directors.

Constitution

Freedom Network International is a company limited by guarantee and a registered charity.

OBJECTIVES AND ACTIVITIES

The charitable objects of the company are:

- to promote for the public benefit the enforcement of human rights and the sound administration of human rights law and practice throughout the world in accordance with the relevant legal jurisdiction(s);
- to advance education about human rights and to cultivate a public sentiment in favour of human rights;
- to promote racial and religious harmony, equality and diversity by providing educational resources and information to promote better awareness of the causes and consequences of a world where racial and religious harmony, equality and diversity do not exist;
- to advance education throughout the world;
- to relieve poverty and sickness, particularly amongst victims of natural or other kinds of disaster, particularly by the provision of funds or equipment to individuals or organisations who are themselves or work with those in need.

FREEDOM NETWORK INTERNATIONAL

DIRECTORS' ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2024

Principal Activities Undertaken

Our aim is to see the poor, marginalised and outcasts of society transition to living in Dignity and Freedom. Our programmes are designed, led and staffed by nationals, with a holistic approach focusing on four key areas:

- Education: Quality, English-medium, values-based education primarily focusing on children from poor and marginalised communities, including those sometimes known as Dalits and Adivasis.
- Healthcare: Community health workers, primary clinics and HIV/AIDS centres to help prevent sickness and disease – a cause and consequence of poverty and inequality.
- Economic Empowerment: Business start-up grants, self-help groups and vocational training to enable the poor to earn a livelihood, become self-sufficient and hold their heads up high.
- Community Development: Empowerment and development programmes helping prevent the exploitation of women and girls.

Public benefit

The Directors confirm that they have complied with the duty in the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit when reviewing the charitable objectives and aims of Freedom Network International, as well as in planning future activities.

ACHIEVEMENTS, PERFORMANCE AND FUTURE PLANS

Refer to the separate directors' report which was submitted to Charity Commission along with these financial statements.

FINANCIAL REVIEW

The financial results are shown in the SOFA on page 6. Total income for the year was £665,389 (2023 - £1,355,774) which came entirely from donations and grants including Gift Aid tax reclaimed.

Total expenditure was £683,485 (2023 - £1,344,598). The main area of expenditure was grants to a partnering charity in India totalling £945,127 (2023 - £1,157,918).

This left a deficit of £18,096 for the year (2023 – surplus of £11,176). At the year-end the charity held reserves of £85,832 which were all unrestricted.

FREEDOM NETWORK INTERNATIONAL
DIRECTORS' ANNUAL REPORT
YEAR ENDED 31 DECEMBER 2024

Reserves

It is the policy of the Board to build up reserves which are sufficient to enable smooth running of the day-to-day activities of the charity, which is approximately £60,000. At the year-end the unrestricted reserves were £85,832.

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts.

This report has been prepared in accordance with the small companies' regime under the Companies Act 2006.

This report was approved by the Board on and is signed on its behalf by

A handwritten signature in black ink, appearing to read 'Gary Sloan', written over a horizontal line.

Gary Sloan
Chairman & Director

FREEDOM NETWORK INTERNATIONAL

INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS

Independent examiner's report to the trustees of Freedom Network International ('the Company')

I report on the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the *Companies Act 2006* ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under the *Charities Act 2011*, s. 145 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under s. 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in s. 145 of the 2011 Act. I confirm that we are qualified to undertake the examination because Wynniatt-Husey Limited is a member of ICAEW, which is one of the listed bodies.

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

- accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland ([FRS 102](#))].

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.

Mr T D Mayne
For and behalf of Wynniatt-Husey Limited
Chartered Accountants & Statutory Auditor
The Old Coach House
Horse Fair
Rugeley
Staffordshire
WS15 2EL

Date.....

FREEDOM NETWORK INTERNATIONAL
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 DECEMBER 2024

| | Note | Unrestricted Funds £ | Restricted Funds £ | Totals 2024 £ | Totals 2023 £ |
|--------------------------------------------------|-------------|-------------------------------------|-----------------------------------|------------------------------|------------------------------|
| INCOMING RESOURCES | | | | | |
| Donations & grants | 3 | 64,392 | 600,997 | 665,389 | 1,355,774 |
| TOTAL INCOMING RESOURCES | | <u>64,392</u> | <u>600,997</u> | <u>665,389</u> | <u>1,355,774</u> |
| RESOURCES EXPENDED | | | | | |
| <i>Expenditure on charitable activities:</i> | | | | | |
| Advancement of human rights education | 4 | 189,701 | 493,784 | 683,485 | 1,344,598 |
| TOTAL RESOURCES EXPENDED | | <u>189,701</u> | <u>493,784</u> | <u>683,485</u> | <u>1,344,598</u> |
| NET INCOME/(EXPENDITURE) FOR THE YEAR | | (125,309) | 107,213 | (18,096) | 11,176 |
| Transfers between funds | | 107,213 | (107,213) | - | - |
| Net movement in funds | | (18,096) | - | (18,096) | 11,176 |
| Balances brought forward | | 103,928 | - | 103,928 | 92,752 |
| Balances carried forward | | <u>85,832</u> | <u>-</u> | <u>85,832</u> | <u>103,928</u> |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes on pages 9 to 13 form part of these financial statements.

FREEDOM NETWORK INTERNATIONAL

BALANCE SHEET

31 DECEMBER 2024

| | Note | 2024 £ | 2023 £ |
|---------------------------------------|------|----------------|-----------|
| FIXED ASSETS | | | |
| Tangible assets | 8 | 1 | 1 |
| CURRENT ASSETS | | | |
| Debtors | 9 | 14,329 | 13,928 |
| Cash at bank and in hand | | 187,744 | 182,289 |
| Total Current Assets | | 202,073 | 196,217 |
| LIABILITIES | | | |
| Creditors falling due within one year | 10 | (116,242) | (92,290) |
| Net Current Assets | | 85,831 | 103,927 |
| Net Assets | | 85,832 | 103,928 |
| FUNDS | | | |
| Unrestricted funds | 11 | 85,832 | 103,928 |
| Restricted funds | | - | - |
| Total Funds | | 85,832 | 103,928 |

For the year ended 31 December 2024, the company was entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the accounts for the year by virtue of section 477, and no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibility for:

- (i) complying with the requirements of the Act with respect to accounting records and the preparation of accounts, and
- (ii) preparing accounts which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its net incoming or outgoing resources for the financial year in accordance with the requirements of the Act relating to financial statements, so far as applicable to the charity.

These financial statements have been prepared in accordance with the special provisions for companies subject to the small companies' regime, and with the Financial Reporting Standard (FRS) 102.

These financial statements were approved by the directors on, and are signed on their behalf by:



Gary Sloan
Chairman & Director

The notes on pages 9 to 13 form part of these financial statements.

FREEDOM NETWORK INTERNATIONAL
STATEMENT OF CASH FLOWS
31 DECEMBER 2024

| | Total funds £ | Prior year funds £ |
|-------------------------------------------------------------------------------|--------------------|-----------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES: | | |
| <i>Net cash provided by (used in) operating activities</i> | <u>5,455</u> | <u>(7,623)</u> |
| <i>Change in cash and cash equivalents in the reporting period</i> | 5,455 | (7,623) |
| <i>Cash and cash equivalents at the beginning of the reporting period</i> | <u>182,289</u> | <u>189,912</u> |
| <i>Cash and cash equivalents at the end of the reporting period</i> | <u>187,744</u> | <u>182,289</u> |

**RECONCILIATION OF NET INCOME/(EXPENDITURE) TO
NET CASH FLOW FROM OPERATING ACTIVITIES**

| | Total funds £ | Prior year funds £ |
|-----------------------------------------------------------------------------------------------------|------------------|-----------------------|
| Net income/(expenditure) for the reporting period (as per the statement of financial activities) | (19,096) | 11,176 |
| Adjustments for: | | |
| (Increase)/decrease in debtors | (401) | 169 |
| Increase/(decrease) in creditors | <u>24,952</u> | <u>(18,968)</u> |
| Net cash provided by (used in) operating activities | <u>5,455</u> | <u>(7,623)</u> |

FREEDOM NETWORK INTERNATIONAL
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2024

1. ACCOUNTING POLICIES

The accounts have been prepared under the historic cost convention, and in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities (SORP), FRS 102 effective January 2019, applicable accounting standards and the Companies Act 2006. The particular accounting policies adopted by the Directors are described below:

(a) Fund accounting

- **Unrestricted funds** are available for use at the discretion of the Directors in furtherance of the general objectives of the charity.
- **Designated funds** are unrestricted funds that the Directors have set aside for specific purposes.
- **Restricted funds** are subject to restrictions on their use, either imposed by the donor or included in the terms of an appeal.

(b) Incoming resources

Grants and donations received are accounted for when the charity is entitled to it and as soon as it is prudent and practicable to do so, generally the earlier of the date of notification or receipt. Grants that are specified for use in a later accounting period are deferred to that period.

(c) Resources expended

This includes costs of charitable activities, fundraising and governance expenditure.

- **Fundraising costs** are costs incurred in motivating individuals and other organisations to donate to the work of the charity.
- **Direct charitable expenditure** includes all expenditure directly related to the objects of the charity.
- **Governance** comprises expenditure incurred in the management of the charity's assets, organisational administration and compliance with constitutional and statutory requirements.

(d) Fixed Assets and Depreciation

Tangible fixed assets with a cost over £300 are stated at cost less depreciation.

Depreciation is provided in order to write-down the cost of tangible fixed assets over their estimated useful lives, using the following rates:

| | |
|--------------------|----------------------|
| Computer equipment | 33% reducing balance |
|--------------------|----------------------|

FREEDOM NETWORK INTERNATIONAL
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2024

2. UNRESTRICTED AND RESTRICTED INCOME AND EXPENDITURE

Unrestricted funds relate to the general activities of the charity.
 Restricted funds relate to the activities of Dignity Freedom Network UK (DFN UK).

3. DONATIONS AND GRANTS

| | 2024 £ | 2023 £ |
|-----------------------------|-----------|-----------|
| <i>Unrestricted</i> | | |
| Grants | 12,900 | 3,000 |
| UK work – general donations | 51,492 | 83,090 |
| Gift Aid tax recoverable | - | 5,078 |
| | <hr/> | <hr/> |
| Total unrestricted | 64,392 | 91,168 |
| <i>Restricted</i> | | |
| Donations: | | |
| - Appeal funds | 141,195 | 119,824 |
| - DFN Australia (for India) | - | 680,676 |
| - Community Development | 18,035 | 21,359 |
| - Economic Empowerment | 503 | 235 |
| - Education | 270,197 | 273,101 |
| - General (India) | 1,971 | - |
| - Healthcare | 111,530 | 97,631 |
| - Slum projects | 18,000 | 31,000 |
| Gift Aid tax recoverable | 39,566 | 40,780 |
| | <hr/> | <hr/> |
| Total restricted | 600,997 | 1,264,606 |
| | <hr/> | <hr/> |
| Total donations and grants | 665,389 | 1,355,774 |
| | <hr/> | <hr/> |

4. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

| | 2024 £ | 2023 £ |
|-------------------------------|-----------|-----------|
| <i>Unrestricted</i> | | |
| Employment costs (see note 6) | 85,159 | 75,961 |
| Management costs | 45,975 | 54,805 |
| Marketing & communications | 6,261 | 9,186 |
| Travel & accommodation | 10,960 | 12,060 |
| Administration costs | 23,482 | 18,732 |
| Governance costs | 15,864 | 15,036 |
| Audit fees | - | - |
| Independent examiner's fee | 2,000 | 900 |
| | <hr/> | <hr/> |
| Total unrestricted | 189,701 | 186,680 |

FREEDOM NETWORK INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2024

4. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES (continued)

Restricted

| | | |
|-----------------------------------------|----------------|-----------|
| Grants paid/expended (see note 5) | 493,784 | 1,157,918 |
| | <hr/> | <hr/> |
| Total charitable activities expenditure | 683,485 | 1,344,598 |
| | <hr/> | <hr/> |

5. ANALYSIS OF RESTRICTED GRANTS PAID/EXPENDED

| | 2024 | 2023 |
|-------------------------------|----------------|-------------|
| | £ | £ |
| Appeal funds (India) | 117,793 | 102,401 |
| Community Development (India) | 15,975 | 18,991 |
| DFN Australia (India) | - | 680,676 |
| Economic empowerment (India) | 422 | 188 |
| Education costs (India) | 243,128 | 245,212 |
| General (India) | 1,540 | - |
| Healthcare (India) | 99,876 | 84,100 |
| Slum projects (India) | 15,050 | 26,350 |
| | <hr/> | <hr/> |
| | 493,784 | 1,157,918 |
| | <hr/> | <hr/> |

6. EMPLOYMENT COSTS

| | 2024 | 2023 |
|----------------------------------|---------------|-------------|
| | £ | £ |
| Salaries and wages | 84,358 | 75,362 |
| Employer's pension contributions | 801 | 599 |
| Employer's NIC contributions | - | - |
| | <hr/> | <hr/> |
| Total | 85,159 | 75,961 |
| | <hr/> | <hr/> |

No employee received remuneration in excess of £60,000 during the year.

The average number of employees during the year was six (2023 – six). The average number of full-time equivalent employees was three (2023 – three).

FREEDOM NETWORK INTERNATIONAL
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2024

7. TRANSACTIONS WITH DIRECTORS AND RELATED PARTIES

One director, Mr G Sloan, received remuneration during the year of £7,380 (2023 – nil) in his role as interim CEO. No other remuneration or expenses were paid to directors during the year.

The directors made total aggregate donations of £360 to the charity during the year (2023 - £660).

The charity works closely with a partner charity in India which has three directors in common – Dr Joseph D'Souza, Mr Kumar Swamy and Mr Josh D'Souza. Grants were made to this charity during the year as follows:

| | 2024 £ | 2023 £ |
|-----------------------|-----------|-----------|
| O.M. Books Foundation | 466,777 | 1,173,324 |

Mr Paul Sands (Director) is also a trustee of Russell Park Baptist Church, a co-operating charity which donated £1,846 to the charity during the year (2023 - £1,104).

8. FIXED ASSETS

| | Computer equipment £ | Total £ |
|----------------------------|----------------------------|------------|
| Cost or Valuation | | |
| At 1 January 2024 | 724 | 724 |
| Additions | - | - |
| Disposals | - | - |
| At 31 December 2024 | <u>724</u> | <u>724</u> |
| Depreciation | | |
| At 1 January 2024 | 723 | 723 |
| Charge for year | - | - |
| Disposals | - | - |
| At 31 December 2024 | <u>723</u> | <u>723</u> |
| Net book value | | |
| At 31 December 2024 | <u>1</u> | <u>1</u> |
| At 31 December 2023 | <u>1</u> | <u>1</u> |

FREEDOM NETWORK INTERNATIONAL
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2024

9. DEBTORS

| | 2024 £ | 2023 £ |
|------------------------|---------------|---------------|
| Income tax recoverable | 11,427 | 11,737 |
| Prepayments | <u>2,902</u> | <u>2,191</u> |
| | <u>14,329</u> | <u>13,928</u> |

10. CREDITORS: amounts falling due within one year

| | 2024 £ | 2023 £ |
|-----------------|----------------|---------------|
| Accruals | 114,317 | 91,157 |
| Other creditors | <u>1,925</u> | <u>1,133</u> |
| | <u>116,242</u> | <u>92,290</u> |

11. STATEMENT OF FUNDS

| | At 1 January 2024 £ | Income £ | Expenditure £ | Transfers £ | At 31 December 2024 £ |
|----------------------------|---------------------------|-------------------|-------------------|-------------------|-----------------------------|
| Unrestricted funds: | | | | | |
| General reserve | 103,928 | 64,392 | (189,701) | 107,213 | 85,832 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| Restricted funds: | | | | | |
| DFN UK | - | 600,997 | (493,784) | (107,213) | - |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| Total funds | 103,928 | 665,389 | (683,485) | - | 85,832 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> | <u> </u> |

DFN UK represents funds donated for the Dignity Freedom Network projects.

The transfer of funds out of DFN UK into the general reserve represents management fees on all gifts for India.

FREEDOM NETWORK INTERNATIONAL
FINANCIAL STATEMENTS
FOR
31 DECEMBER 2024

Company Number 06256996
Charity Number 1122937

FREEDOM NETWORK INTERNATIONAL

FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2024

| CONTENTS | PAGES |
|-----------------------------------|----------------|
| Charity information | 1 |
| Directors' report | 2 to 4 |
| Independent Accountant report | 5 |
| Statement of financial activities | 6 |
| Balance sheet | 7 |
| Statement of cash flows | 8 |
| Notes to the financial statements | 9 to 13 |

FREEDOM NETWORK INTERNATIONAL

CHARITY INFORMATION

| | |
|---------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|
| Company number | 06256996 |
| Charity number | 1122937 |
| Registered working names | DFN UK Freedom Network South Asia Freedom Network UK Dignity Freedom Network |
| Directors | Mr Gary Sloan (Chairman) Rev Paul Sands Mr Martin Young Mr Kumar Swamy Mrs Santosh Rai Mr Josh D'Souza Mrs Rebecca Harcourt |
| Registered office | Philanthropy House Priestly Court Staffordshire Technology Park Stafford ST18 0LQ |
| Bankers | Nat West Bank Shrewsbury Corporate Office Suite 5, Prospect House Belle Vue Road Shrewsbury SY3 7NR |
| Solicitors | Wrigleys 19 Cookridge Street Leeds LS2 3AG |

FREEDOM NETWORK INTERNATIONAL
DIRECTORS' ANNUAL REPORT
YEAR ENDED 31 DECEMBER 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Directors

The following were members of the Board of Directors during the whole of the period unless stated otherwise:

Mr Gary Sloan (Chairman)
Mr Joseph D'Souza
Mr Paul Sands
Mr Kumar Swamy
Mr Martin Young
Mrs Santosh Rai
Mr Josh D'Souza

The Directors, who are also Trustees for the purposes of Charity Law, present their report and the financial statements for the year ended 31st December 2024. These financial statements comply with statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice – Accounting and Reporting by Charities SORP (FRS 102) effective January 2019.

Currently we have seven experienced and committed Directors, and we are actively seeking to recruit new ones to ensure that we have the right balance of skills. Only the Members have power to appoint new Directors.

Constitution

Freedom Network International is a company limited by guarantee and a registered charity.

OBJECTIVES AND ACTIVITIES

The charitable objects of the company are:

- to promote for the public benefit the enforcement of human rights and the sound administration of human rights law and practice throughout the world in accordance with the relevant legal jurisdiction(s);
- to advance education about human rights and to cultivate a public sentiment in favour of human rights;
- to promote racial and religious harmony, equality and diversity by providing educational resources and information to promote better awareness of the causes and consequences of a world where racial and religious harmony, equality and diversity do not exist;
- to advance education throughout the world;
- to relieve poverty and sickness, particularly amongst victims of natural or other kinds of disaster, particularly by the provision of funds or equipment to individuals or organisations who are themselves or work with those in need.

FREEDOM NETWORK INTERNATIONAL

DIRECTORS' ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2024

Principal Activities Undertaken

Our aim is to see the poor, marginalised and outcasts of society transition to living in Dignity and Freedom. Our programmes are designed, led and staffed by nationals, with a holistic approach focusing on four key areas:

- Education: Quality, English-medium, values-based education primarily focusing on children from poor and marginalised communities, including those sometimes known as Dalits and Adivasis.
- Healthcare: Community health workers, primary clinics and HIV/AIDS centres to help prevent sickness and disease – a cause and consequence of poverty and inequality.
- Economic Empowerment: Business start-up grants, self-help groups and vocational training to enable the poor to earn a livelihood, become self-sufficient and hold their heads up high.
- Community Development: Empowerment and development programmes helping prevent the exploitation of women and girls.

Public benefit

The Directors confirm that they have complied with the duty in the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit when reviewing the charitable objectives and aims of Freedom Network International, as well as in planning future activities.

ACHIEVEMENTS, PERFORMANCE AND FUTURE PLANS

Refer to the separate directors' report which was submitted to Charity Commission along with these financial statements.

FINANCIAL REVIEW

The financial results are shown in the SOFA on page 6. Total income for the year was £665,389 (2023 - £1,355,774) which came entirely from donations and grants including Gift Aid tax reclaimed.

Total expenditure was £683,485 (2023 - £1,344,598). The main area of expenditure was grants to a partnering charity in India totalling £945,127 (2023 - £1,157,918).

This left a deficit of £18,096 for the year (2023 – surplus of £11,176). At the year-end the charity held reserves of £85,832 which were all unrestricted.

FREEDOM NETWORK INTERNATIONAL
DIRECTORS' ANNUAL REPORT
YEAR ENDED 31 DECEMBER 2024

Reserves

It is the policy of the Board to build up reserves which are sufficient to enable smooth running of the day-to-day activities of the charity, which is approximately £60,000. At the year-end the unrestricted reserves were £85,832.

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts.

This report has been prepared in accordance with the small companies' regime under the Companies Act 2006.

This report was approved by the Board on and is signed on its behalf by

A handwritten signature in black ink, appearing to read 'Gary Sloan', written over a horizontal line.

Gary Sloan
Chairman & Director

FREEDOM NETWORK INTERNATIONAL

INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS

Independent examiner's report to the trustees of Freedom Network International ('the Company')

I report on the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the *Companies Act 2006* ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under the *Charities Act 2011*, s. 145 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under s. 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in s. 145 of the 2011 Act. I confirm that we are qualified to undertake the examination because Wynniatt-Husey Limited is a member of ICAEW, which is one of the listed bodies.

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

- accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland ([FRS 102](#))].

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.

Mr T D Mayne
For and behalf of Wynniatt-Husey Limited
Chartered Accountants & Statutory Auditor
The Old Coach House
Horse Fair
Rugeley
Staffordshire
WS15 2EL

Date.....

FREEDOM NETWORK INTERNATIONAL
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 DECEMBER 2024

| | Note | Unrestricted Funds £ | Restricted Funds £ | Totals 2024 £ | Totals 2023 £ |
|--------------------------------------------------|-------------|-------------------------------------|-----------------------------------|------------------------------|------------------------------|
| INCOMING RESOURCES | | | | | |
| Donations & grants | 3 | 64,392 | 600,997 | 665,389 | 1,355,774 |
| TOTAL INCOMING RESOURCES | | <u>64,392</u> | <u>600,997</u> | <u>665,389</u> | <u>1,355,774</u> |
| RESOURCES EXPENDED | | | | | |
| <i>Expenditure on charitable activities:</i> | | | | | |
| Advancement of human rights education | 4 | 189,701 | 493,784 | 683,485 | 1,344,598 |
| TOTAL RESOURCES EXPENDED | | <u>189,701</u> | <u>493,784</u> | <u>683,485</u> | <u>1,344,598</u> |
| NET INCOME/(EXPENDITURE) FOR THE YEAR | | (125,309) | 107,213 | (18,096) | 11,176 |
| Transfers between funds | | 107,213 | (107,213) | - | - |
| Net movement in funds | | (18,096) | - | (18,096) | 11,176 |
| Balances brought forward | | 103,928 | - | 103,928 | 92,752 |
| Balances carried forward | | <u>85,832</u> | <u>-</u> | <u>85,832</u> | <u>103,928</u> |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes on pages 9 to 13 form part of these financial statements.

FREEDOM NETWORK INTERNATIONAL

BALANCE SHEET

31 DECEMBER 2024

| | Note | 2024 £ | 2023 £ |
|---------------------------------------|------|----------------|-----------|
| FIXED ASSETS | | | |
| Tangible assets | 8 | 1 | 1 |
| CURRENT ASSETS | | | |
| Debtors | 9 | 14,329 | 13,928 |
| Cash at bank and in hand | | 187,744 | 182,289 |
| Total Current Assets | | 202,073 | 196,217 |
| LIABILITIES | | | |
| Creditors falling due within one year | 10 | (116,242) | (92,290) |
| Net Current Assets | | 85,831 | 103,927 |
| Net Assets | | 85,832 | 103,928 |
| FUNDS | | | |
| Unrestricted funds | 11 | 85,832 | 103,928 |
| Restricted funds | | - | - |
| Total Funds | | 85,832 | 103,928 |

For the year ended 31 December 2024, the company was entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the accounts for the year by virtue of section 477, and no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibility for:

- (i) complying with the requirements of the Act with respect to accounting records and the preparation of accounts, and
- (ii) preparing accounts which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its net incoming or outgoing resources for the financial year in accordance with the requirements of the Act relating to financial statements, so far as applicable to the charity.

These financial statements have been prepared in accordance with the special provisions for companies subject to the small companies' regime, and with the Financial Reporting Standard (FRS) 102.

These financial statements were approved by the directors on, and are signed on their behalf by:



Gary Sloan
Chairman & Director

The notes on pages 9 to 13 form part of these financial statements.

FREEDOM NETWORK INTERNATIONAL
STATEMENT OF CASH FLOWS
31 DECEMBER 2024

| | Total funds £ | Prior year funds £ |
|-------------------------------------------------------------------------------|--------------------|-----------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES: | | |
| <i>Net cash provided by (used in) operating activities</i> | <u>5,455</u> | <u>(7,623)</u> |
| <i>Change in cash and cash equivalents in the reporting period</i> | 5,455 | (7,623) |
| <i>Cash and cash equivalents at the beginning of the reporting period</i> | <u>182,289</u> | <u>189,912</u> |
| <i>Cash and cash equivalents at the end of the reporting period</i> | <u>187,744</u> | <u>182,289</u> |

**RECONCILIATION OF NET INCOME/(EXPENDITURE) TO
NET CASH FLOW FROM OPERATING ACTIVITIES**

| | Total funds £ | Prior year funds £ |
|-----------------------------------------------------------------------------------------------------|------------------|-----------------------|
| Net income/(expenditure) for the reporting period (as per the statement of financial activities) | (19,096) | 11,176 |
| Adjustments for: | | |
| (Increase)/decrease in debtors | (401) | 169 |
| Increase/(decrease) in creditors | <u>24,952</u> | <u>(18,968)</u> |
| Net cash provided by (used in) operating activities | <u>5,455</u> | <u>(7,623)</u> |

FREEDOM NETWORK INTERNATIONAL
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2024

1. ACCOUNTING POLICIES

The accounts have been prepared under the historic cost convention, and in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities (SORP), FRS 102 effective January 2019, applicable accounting standards and the Companies Act 2006. The particular accounting policies adopted by the Directors are described below:

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(b) Incoming resources

Grants and donations received are accounted for when the charity is entitled to it and as soon as it is prudent and practicable to do so, generally the earlier of the date of notification or receipt. Grants that are specified for use in a later accounting period are deferred to that period.

(c) Resources expended

This includes costs of charitable activities, fundraising and governance expenditure.

- **Fundraising costs** are costs incurred in motivating individuals and other organisations to donate to the work of the charity.
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- **Governance** comprises expenditure incurred in the management of the charity's assets, organisational administration and compliance with constitutional and statutory requirements.

(d) Fixed Assets and Depreciation

Tangible fixed assets with a cost over £300 are stated at cost less depreciation.

Depreciation is provided in order to write-down the cost of tangible fixed assets over their estimated useful lives, using the following rates:

| | |
|--------------------|----------------------|
| Computer equipment | 33% reducing balance |
|--------------------|----------------------|

FREEDOM NETWORK INTERNATIONAL
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2024

2. UNRESTRICTED AND RESTRICTED INCOME AND EXPENDITURE

Unrestricted funds relate to the general activities of the charity.
 Restricted funds relate to the activities of Dignity Freedom Network UK (DFN UK).

3. DONATIONS AND GRANTS

| | 2024 £ | 2023 £ |
|-----------------------------|-----------|-----------|
| <i>Unrestricted</i> | | |
| Grants | 12,900 | 3,000 |
| UK work – general donations | 51,492 | 83,090 |
| Gift Aid tax recoverable | - | 5,078 |
| | <hr/> | <hr/> |
| Total unrestricted | 64,392 | 91,168 |
| <i>Restricted</i> | | |
| Donations: | | |
| - Appeal funds | 141,195 | 119,824 |
| - DFN Australia (for India) | - | 680,676 |
| - Community Development | 18,035 | 21,359 |
| - Economic Empowerment | 503 | 235 |
| - Education | 270,197 | 273,101 |
| - General (India) | 1,971 | - |
| - Healthcare | 111,530 | 97,631 |
| - Slum projects | 18,000 | 31,000 |
| Gift Aid tax recoverable | 39,566 | 40,780 |
| | <hr/> | <hr/> |
| Total restricted | 600,997 | 1,264,606 |
| | <hr/> | <hr/> |
| Total donations and grants | 665,389 | 1,355,774 |
| | <hr/> | <hr/> |

4. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

| | 2024 £ | 2023 £ |
|-------------------------------|-----------|-----------|
| <i>Unrestricted</i> | | |
| Employment costs (see note 6) | 85,159 | 75,961 |
| Management costs | 45,975 | 54,805 |
| Marketing & communications | 6,261 | 9,186 |
| Travel & accommodation | 10,960 | 12,060 |
| Administration costs | 23,482 | 18,732 |
| Governance costs | 15,864 | 15,036 |
| Audit fees | - | - |
| Independent examiner's fee | 2,000 | 900 |
| | <hr/> | <hr/> |
| Total unrestricted | 189,701 | 186,680 |

FREEDOM NETWORK INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2024

4. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES (continued)

Restricted

| | | |
|-----------------------------------------|----------------|-----------|
| Grants paid/expended (see note 5) | 493,784 | 1,157,918 |
| | <hr/> | <hr/> |
| Total charitable activities expenditure | 683,485 | 1,344,598 |
| | <hr/> | <hr/> |

5. ANALYSIS OF RESTRICTED GRANTS PAID/EXPENDED

| | 2024 | 2023 |
|-------------------------------|----------------|-------------|
| | £ | £ |
| Appeal funds (India) | 117,793 | 102,401 |
| Community Development (India) | 15,975 | 18,991 |
| DFN Australia (India) | - | 680,676 |
| Economic empowerment (India) | 422 | 188 |
| Education costs (India) | 243,128 | 245,212 |
| General (India) | 1,540 | - |
| Healthcare (India) | 99,876 | 84,100 |
| Slum projects (India) | 15,050 | 26,350 |
| | <hr/> | <hr/> |
| | 493,784 | 1,157,918 |
| | <hr/> | <hr/> |

6. EMPLOYMENT COSTS

| | 2024 | 2023 |
|----------------------------------|---------------|-------------|
| | £ | £ |
| Salaries and wages | 84,358 | 75,362 |
| Employer's pension contributions | 801 | 599 |
| Employer's NIC contributions | - | - |
| | <hr/> | <hr/> |
| Total | 85,159 | 75,961 |
| | <hr/> | <hr/> |

No employee received remuneration in excess of £60,000 during the year.

The average number of employees during the year was six (2023 – six). The average number of full-time equivalent employees was three (2023 – three).

FREEDOM NETWORK INTERNATIONAL
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2024

7. TRANSACTIONS WITH DIRECTORS AND RELATED PARTIES

One director, Mr G Sloan, received remuneration during the year of £7,380 (2023 – nil) in his role as interim CEO. No other remuneration or expenses were paid to directors during the year.

The directors made total aggregate donations of £360 to the charity during the year (2023 - £660).

The charity works closely with a partner charity in India which has three directors in common – Dr Joseph D'Souza, Mr Kumar Swamy and Mr Josh D'Souza. Grants were made to this charity during the year as follows:

| | 2024 £ | 2023 £ |
|-----------------------|-----------|-----------|
| O.M. Books Foundation | 466,777 | 1,173,324 |

Mr Paul Sands (Director) is also a trustee of Russell Park Baptist Church, a co-operating charity which donated £1,846 to the charity during the year (2023 - £1,104).

8. FIXED ASSETS

| | Computer equipment £ | Total £ |
|----------------------------|----------------------------|------------|
| Cost or Valuation | | |
| At 1 January 2024 | 724 | 724 |
| Additions | - | - |
| Disposals | - | - |
| At 31 December 2024 | <u>724</u> | <u>724</u> |
| Depreciation | | |
| At 1 January 2024 | 723 | 723 |
| Charge for year | - | - |
| Disposals | - | - |
| At 31 December 2024 | <u>723</u> | <u>723</u> |
| Net book value | | |
| At 31 December 2024 | <u>1</u> | <u>1</u> |
| At 31 December 2023 | <u>1</u> | <u>1</u> |

FREEDOM NETWORK INTERNATIONAL
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2024

9. DEBTORS

| | 2024 £ | 2023 £ |
|------------------------|---------------|---------------|
| Income tax recoverable | 11,427 | 11,737 |
| Prepayments | <u>2,902</u> | <u>2,191</u> |
| | <u>14,329</u> | <u>13,928</u> |

10. CREDITORS: amounts falling due within one year

| | 2024 £ | 2023 £ |
|-----------------|----------------|---------------|
| Accruals | 114,317 | 91,157 |
| Other creditors | <u>1,925</u> | <u>1,133</u> |
| | <u>116,242</u> | <u>92,290</u> |

11. STATEMENT OF FUNDS

| | At 1 January 2024 £ | Income £ | Expenditure £ | Transfers £ | At 31 December 2024 £ |
|----------------------------|---------------------------|-------------------|-------------------|-------------------|-----------------------------|
| Unrestricted funds: | | | | | |
| General reserve | 103,928 | 64,392 | (189,701) | 107,213 | 85,832 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| Restricted funds: | | | | | |
| DFN UK | - | 600,997 | (493,784) | (107,213) | - |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| Total funds | <u>103,928</u> | <u>665,389</u> | <u>(683,485)</u> | <u>-</u> | <u>85,832</u> |

DFN UK represents funds donated for the Dignity Freedom Network projects.

The transfer of funds out of DFN UK into the general reserve represents management fees on all gifts for India.

