

APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period

Period start date			Period end date		
From	Day	Month	To	Day	Month
	01	04	17	31	03

Reference and administration details

Charity name	Free to Live Trust
Other names charity is known by	
Registered charity number	SC045423
Charity's principal address	20 Lochbank Road Forfar

Postcode DD8 3 HL

Names of the charity trustees on date of approval of Trustees' Annual Report

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Chair		
2			
3	Treasurer		
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name

Dates acted if not for whole year
June 5th 2017

Structure, governance and management

Type of governing document

The charity is governed by its Trust Deed. It was set up by the founding trustees [REDACTED] and was recognised as a Scottish charity with effect from 13 February 2015. The Trust is administered in accordance with the terms of the Trust Deed.

Trustee recruitment and appointment

The trustees appointed on the establishment of the trust represent the minimum number required. Appointment and removal are in accordance with the Trust Deed which requires that appointment is approved by majority vote of the existing trustees.
No additional trustee has been appointed to replace [REDACTED]

Objectives and activities

Charitable purposes

This charity was established in February 2015 by the founding trustees in response to the desperate need of the abandoned offspring of trafficked sex workers in the red-light district of Pune, India.
The purpose of this charity is to relieve human suffering by:
A - the relief and prevention of poverty
B - the advancement of education
D - the advancement of health
F - the advancement of citizenship or community development
J - the advancement of human rights, conflict resolution or reconciliation

Summary of the main activities in relation to these objects

The main focus of our activities has been to fundraise for Seema's Project working in collaboration with the Indian Charity - The Waghrmode Patil Trust.
The two main objectives to this project are:
1. To build a home for forty children who are the abandoned offspring of trafficked sex workers and to provide funds to meet the initial running costs of the home. It is hoped that if funding allows more children will be rescued.
2. To rescue commercial sex workers (CSW) who have been trafficked and who would like to start a new life free from exploitation and sexual violence.

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Achievements and performance

Summary of the main achievements of the charity during the financial period

The main achievement during this financial period has been to raise funds to enable us to send quarterly financial support to the Waghmode Patil Trust for the running of the children's home in Bori in India. In this financial year the Trust sent £10,000. Also £250 was donated and sent for the purchase of a keyboard.

However, due to a change in the Indian state of Maharashtra policy for children in care, the Waghmode Patil Trust was instructed to build separate accommodation for boys in their care. To help with this the Free to Live Trust sent £20,000 in March to start this construction. We started a new fundraising campaign specifically for this additional boys' house at Bori.

Financial review

Brief statement of the charity's policy on reserves

At the year end the Trust held £8978 of which £1243 was restricted for Seema's Project.

The unrestricted funds represent income raised but not yet utilised in supporting charitable activities.

The Trustees' consider the reserves held at the year-end are appropriate to allow them to respond promptly to requests for financial support

Details of any deficit

None

Donated facilities and services (if any)

None

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Other optional information

The FTLT applied and was delighted to be selected by the Church of Scotland Guild as one of their six new projects. This partnership will run from April 2018-2021. Our commitment is to speak to Guild across Scotland about our work, in return the Guild will raise funds for the further development of FTLT work in India.

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

Full name(s)

Position (e.g. Chair)

Date

1/01/18

Receipts and payments accounts									
For the period from	Period			to	Period			Period	
	Day	Month	Year		Day	Month	Year	Day	Month
	01	April	2017		31	March	2018		

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	1,080	19,310			20,390	20,221
Legacies					-	
Grants		2,000			2,000	1,500
Receipts from fundraising activities		4,562			4,562	4,302
Gross trading receipts					-	3,010
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
A1 Sub total	1,080	25,872	-	-	26,952	29,033

A2 Receipts from asset & investment sales

Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	1,080	25,872	-	-	26,952	29,033

A3 Payments

Expenses for fundraising activities		450			450	334
Gross trading payments					-	120
Investment management costs					-	
Payments relating directly to charitable activities	89	30,293			30,382	38,815
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
Bank Transfer Fees					-	
A3 Sub total	89	30,743	-	-	30,832	39,269

A4 Payments relating to asset and investment movements

Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	89	30,743	-	-	30,832	39,269

Net receipts / (payments)	991	(4,871)	-	-	(3,880)	(10,236)
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A5 Transfers to / (from) funds

Surplus / (deficit) for year	991	(4,871)	-	-	(3,880)	(10,236)
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The Free to Live Trust

SC045423

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	6,744	6,114			12,858	23,094
	Surplus / (deficit) shown on receipts and payments account	991	(4,871)			(3,880)	(10,236)
						-	
						-	
	Cash and bank balances at end of year (Agree balances with receipts and payments account(s))	7,735	1,243	-	-	8,978	12,858
B2 Investments	Details			Fund to which asset belongs	Market valuation	Last year	
					to nearest £	to nearest £	
				Total			
B3 Other assets	Details			Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
				Seema's Project	1,500		1,000
				Total	1,500	-	1,000
B4 Liabilities	Details			Fund to which liability relates	Amount due to nearest £	Last year to nearest £	
				Total	-	-	
B5 Contingent liabilities	Details			Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £	
				Total	-	-	

Signed by one or two trustees
on behalf of all the trustees

Signature

Print Name

Date of
approval

01.10.18

1/10/18

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

Unrestricted funds are available for general purposes in accordance with the charity's purposes. Seema's Project Fund is a fund to construct, maintain and run a children's home in India, this fund is restricted.

C2 Grants

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b) X

C3b Trustee remuneration - details

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b) X

**C4b Trustee expenses -
details**

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Miscellaneous	1,080	19,310			20,390	20,221
					-	
					-	
					-	
					-	
Total	1,080	19,310	-	-	20,390	20,221

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £		Total current period to nearest £	Total last period to nearest £
Rotary Club of Perth		2,000		2,000	1,500
Other Grants				-	
				-	
				-	
				-	
Total	-	2,000		2,000	1,500

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Bank Transfer to India for Seema's Project						
Bank Charges		30,250			30,250	38,500
Public Liability Insurance		43			43	22
Stationery	89				-	293
Fund Raising Costs					89	
					-	
					-	
					-	
					-	
Total	89	30,293	-	-	30,382	38,815

Additional analysis (3)

5 Breakdown of restricted funds

	Seema's Project					Total restricted funds	Total restricted funds last period
Receipts							
Donations	19,310					19,310	19,141
Legacies						-	
Grants	2,000					2,000	1,500
Receipts from fundraising activities	4,562					4,562	4,302
Gross trading receipts						-	
Income from investments other than land and buildings						-	
Rents from land & buildings						-	
Gross receipts from other charitable activities						-	
<i>Sub total</i>	25,872					25,872	24,943
Receipts from asset & investment sales							
Proceeds from sale of fixed assets						-	
Proceeds from sale of investments						-	
<i>Sub total</i>	-					-	
<i>Total receipts</i>	25,872					25,872	24,943
Payments							
Expenses for fundraising activities	450					450	334
Gross trading payments						-	
Investment management costs						-	
Payments relating directly to charitable activities	30,293					30,293	38,522
Grants and donations						-	
Governance costs:						-	
Audit / independent examination						-	
Preparation of annual accounts						-	
Legal costs						-	
<i>Sub total</i>	30,743					30,743	38,856
Payments relating to asset and investment movements							
Purchases of fixed assets						-	
Purchase of investments						-	
<i>Sub total</i>	-					-	
<i>Total payments</i>	30,743					30,743	38,856
<i>Net receipts / (payments)</i>	(4,871)					(4,871)	(13,913)
Transfers to / (from) funds							
<i>Surplus / (deficit) for year</i>	(4,871)					(4,871)	(13,913)

Nature and purpose of funds

Seema's Project Fund is a fund to construct, maintain and help run a children's home in India.

OSCR

Office of the Scottish Charity Regulator

Independent examiner's report on the accounts

Report to the
trustees/members of

The Free to Live Trust

Registered charity | **SC045423**
number

On the accounts of the charity for the period

Day	Month	Year	to	Day	Month	Year
1	4	2017		31	3	2018

Set out on pages **1 to 9**

(remember to include the page numbers of additional sheets)

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

- which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Name:

Relevant professional qualification(s) or body (if any):

CA (ICAS)

Date:

2 October 2018

Address: