

## APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period								
From	Period start date			Period end date			To	Day
	Day	Month	Year	Day	Month	Year		
	01	04	2018	31	03	2019		

### 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 3HL

### 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

## 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 [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 Waghmode 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

In April 2018 the Trust was selected as a Project Partner with the Church of Scotland Guild. This partnership will run from 2018 -2021. The Trust's team will deliver talks about work of the FTLT to Guilds across Scotland, the Guild will hold fundraising events for our work in India -Seema's Project.

During the financial year The FTLT continued to fundraise to  
 a) provide a quarterly contribution towards the running costs of the centre in Bori in India. The centre has approximately thirty children in residence.  
 b) to complete the Boys Home extension. This was completed in April 2019.

Total funds sent to our partners Waghmode Patil Trust during the financial year was £53,500 as follows:

Maintenance and running costs: £12,000  
 Boys' Home Construction: £41,500.

### Financial review

#### Brief statement of the charity's policy on reserves

At the year end the Trust held £28,457 of which £18,301 was restricted for Seema's Project.

The unrestricted funds of £10,156, 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

With the receipt of the first Guilds Funds in March our Indian partners have started a Feeding Programme for the street children of Pune's red-light district. Between 40 and 50 children now receive a nutritious meal six days a week. Recently Seema's Project has rescued three young sex workers. They are now in the centre in Bori and undergoing rehabilitation.

Over the next two years, with the support of the Church of Scotland Guild, we hope to rescue many more children and rehabilitate more sex workers, the majority of whom are victims of human trafficking.

### 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) Chair

Date

21/06/19



Receipts and payments accounts										
For the period from	Period start date			Period end date			to	Period end date	Period end date	Period end date
	Day	Month	Year	Day	Month	Year				
	01	April	2018		31	March	2019			

**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 £
<b>A1 Receipts</b>						
Donations	3,080	60,583			63,663	20,390
Legacies					-	
Grants		4,000			4,000	2,000
Receipts from fundraising activities		4,797			4,797	4,562
Gross trading receipts		2,641			2,641	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
<b>A1 Sub total</b>	<b>3,080</b>	<b>72,021</b>	<b>-</b>	<b>-</b>	<b>75,101</b>	<b>26,952</b>

**A2 Receipts from asset & investment sales**

Proceeds from sale of fixed assets						
Proceeds from sale of investments						
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>3,080</b>	<b>72,021</b>	<b>-</b>	<b>-</b>	<b>75,101</b>	<b>26,952</b>

**A3 Payments**

Expenses for fundraising activities		1,264			1,264	450
Gross trading payments		95			95	
Investment management costs					-	
Payments relating directly to charitable activities	659	53,604			54,263	30,382
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
Bank Transfer Fees						
<b>A3 Sub total</b>	<b>659</b>	<b>54,963</b>	<b>-</b>	<b>-</b>	<b>55,622</b>	<b>30,832</b>

**A4 Payments relating to asset and investment movements**

Purchases of fixed assets						
Purchase of investments						
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>659</b>	<b>54,963</b>	<b>-</b>	<b>-</b>	<b>55,622</b>	<b>30,832</b>

<b>Net receipts / (payments)</b>	<b>2,421</b>	<b>17,058</b>	<b>-</b>	<b>-</b>	<b>19,479</b>	<b>(3,880)</b>
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**A5 Transfers to / (from) funds**

<b>Surplus / (deficit) for year</b>	<b>2,421</b>	<b>17,058</b>	<b>-</b>	<b>-</b>	<b>19,479</b>	<b>(3,880)</b>
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## The Free to Live Trust

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## 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	7,735	1,243			8,978	12,858
	Surplus / (deficit) shown on receipts and payments account	2,421	17,058			19,479	(3,880)
						-	
						-	
	Cash and bank balances at end of year (Agree balances with receipts and payments account(s))	10,156	18,301	-	-	28,457	8,978
B2 Investments	Details			Fund to which asset belongs	Market valuation		
					to nearest £	to nearest £	
					Total		
B3 Other assets	Details			Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
					to nearest £	to nearest £	to nearest £
				Seema's Project	1,500		1,500
				Seema's Project	295		295
					Total	1,795	1,795
B4 Liabilities	Details			Fund to which liability relates	Amount due to nearest £	Amount due to nearest £	Last year to nearest £
					Total	-	-
B5 Contingent liabilities	Details			Fund to which liability relates	Amount due (estimate) to nearest £	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

21.11.19  
21/10/19

## The Free to Live Trust

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## 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 maintain and run a children's home and to rescue and rehabilitate commercial sex workers 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

	Number of trustees	£

### C5 Transactions with trustees and connected persons

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

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## C6 Other information

## The Free to Live Trust

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## 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	3,080	60,583			63,663	20,390
					-	
					-	
					-	
Total	3,080	60,583			63,663	20,390

## 2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £		Total current period to nearest £	Total last period to nearest £
Rotary Club of Perth		3,000		3,000	
G M Stephen Trust		1,000		1,000	2,000
				-	
				-	
				-	
Total		4,000		4,000	2,000

## 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		53,500			53,500	30,250
Bank Charges		104			104	43
Public Liability Insurance	370				370	
Stationery					-	89
Website Costs	268				268	
Postage	21				21	
					-	
					-	
					-	
Total	659	53,604			54,263	30,382

## The Free to Live Trust

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## Additional analysis (3)

## 5 Breakdown of restricted funds

	Seema's Project				Total restricted funds	Total restricted funds last period
<b>Receipts</b>						
Donations	60,583				60,583	19,310
Legacies						-
Grants	4,000				4,000	2,000
Receipts from fundraising activities	4,797				4,797	4,562
Gross trading receipts	2,641				2,641	
Income from investments other than land and buildings						-
Rents from land & buildings						-
Gross receipts from other charitable activities						-
<i>Sub total</i>	72,021	-	-	-	72,021	25,872
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets						
Proceeds from sale of investments						
<i>Sub total</i>	-	-	-	-	-	-
<i>Total receipts</i>	72,021	-	-	-	72,021	25,872
<b>Payments</b>						
Expenses for fundraising activities	1,264				1,264	450
Gross trading payments	95				95	
Investment management costs					-	
Payments relating directly to charitable activities	53,604				53,604	30,293
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
<i>Sub total</i>	54,963	-	-	-	54,963	30,743
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<i>Sub total</i>	-	-	-	-	-	-
<i>Total payments</i>	54,963	-	-	-	54,963	30,743
<i>Net receipts / (payments)</i>	17,058	-	-	-	17,058	(4,871)
Transfers to / (from) funds					-	
<i>Surplus / (deficit) for year</i>	17,058	-	-	-	17,058	(4,871)

## Nature and purpose of funds

Seema's Project Fund is a fund to maintain and help run a children's home and rescue and rehabilitate commercial sex workers in India.

## APPENDIX 3

# 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	Period start date	Day	Month	Year	Period end date
	1	4	2018	to	31	3	2019	

Set out on pages

1 2 3

(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

1. 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

2. 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):

Address:

Date: 7 November 2019

CA (ICAS)