

APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	Day	Month	Year		Day	Month	Year
	01	04	2019		31	03	2020

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] recognised as a Scottish Charity with effect from 15 February 2015. The Trust is administered in accordance with the terms of the Trust Deed.
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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]
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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
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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. It was agreed with the Guild that we would develop Seema's Project in the following ways:

1. Start a Feeding Programme for children of the city of Pune's red-light district.
2. Increase the number of children cared for at the Bori Home.
3. Rescue and rehabilitate some of the trafficked sex workers.
4. Provide skills training for the teenagers when they leave school.

Our team of speakers will deliver talks about the 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) provide quarterly funds for the new Feeding Programme, a development of Seema's Project, based in the red-light district of Pune. This was established in April 2019 to provide a daily meal for the street children, who are the offspring of the sex workers. A further aim of this Programme is to build relationship between Seema's team and the children and their mothers. Should the mother's wish, some of the children would be offered a place in the children's centre in Bori, well away from the potential abuses of the red-light district.

Total funds sent to our partners Waghmode Patil Trust during the financial year was £30,000.

Financial review

Brief statement of the charity's policy on reserves

At the year end the Trust held £66,303 of which £55,501 was restricted for Seema's Project.

The unrestricted funds of £10,802, 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 Guild's Funds in March 2019 our Indian partners started a Feeding Programme for the street children of Pune's red-light district. Between 40 and 50 children received a nutritious meal six days a week. Sadly, due to the coronavirus pandemic the red-light district was placed in lockdown and this included our Feeding Programme. However, our partners Waghrmode Patil Trust, recognising that without work the women of the district and their children would be more at risk of starvation than covid, organised food to be distributed to the mothers and children.

Declaration

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

Signed on behalf of the charity's trustees

Signature(s)



A handwritten signature is visible on the right side of the redacted area.

Full name(s)



Position (e.g. Chair)



Date



Receipts and payments accounts									
For the period from		To			From			To	
Day	Month	Year	Day	Month	Year	Day	Month	Year	
01	April	2019	31	March	2020				

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	64,372			65,452	63,663
Legacies					-	
Grants					-	4,000
Receipts from fundraising activities		3,314			3,314	4,797
Gross trading receipts		572			572	2,641
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
A1 Sub total	1,080	68,258	-	-	69,338	75,101

A2 Receipts from asset & investment sales

Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	1,080	68,258	-	-	69,338	75,101

A3 Payments

Expenses for fundraising activities		595			595	1,264
Gross trading payments					-	95
Investment management costs					-	
Payments relating directly to charitable activities	434	30,463			30,897	54,263
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
Bank Transfer Fees						
A3 Sub total	434	31,058	-	-	31,492	55,622

A4 Payments relating to asset and investment movements

Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	434	31,058	-	-	31,492	55,622

Net receipts / (payments)	646	37,200	-	-	37,846	19,479
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A5 Transfers to / (from) funds

Surplus / (deficit) for year	646	37,200	-	-	37,846	19,479
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The Free to Live Trust

SC045423

Section B Statement of balances

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash and bank balances at start of year	10,156	18,301			28,457	8,978
	Surplus / (deficit) shown on receipts and payments account	646	37,200			37,846	19,479
						-	
						-	
	Cash and bank balances at end of year (Agree balances with receipts and payments account(s))	10,802	55,501	-	-	66,303	28,457
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)	Current value (if available)	Last year
					to nearest £	to nearest £	to nearest £
				Seema's Project	1,630		1,500
				Seema's Project			295
				Total	1,630		1,795
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



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. In April 2018 the Trust was selected as a Project Partner with the Church of Scotland Guild. This partnership will run from 2018 -2021. It was agreed with the Guild that we would develop Seema's Project in the following ways:

1. Start a Feeding Programme for children of the city of Pune's red-light district.
2. Increase the number of children cared for at the Bori Home.
3. Rescue and rehabilitate some of the trafficked sex workers.
4. Provide skills training for the teenagers when they leave school.

During this 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) provide quarterly funds for the new Feeding Programme, a development of Seema's Project, based in the red-light district of Pune.

G2 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

		trustees

C5 Transactions with trustees and connected persons

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

C6 Other information

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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	1,080	64,372			65,452	63,663
					-	
					-	
					-	
Total	1,080	64,372	-	-	65,452	63,663
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-

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
G M Stephen Trust				-	1,000
				-	
				-	
Total	-	-		-	4,000
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-

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		30,000			30,000	53,500
Bank Charges		145			145	104
Public Liability Insurance	378	30			378	370
Stationery / Memory Sticks		108			108	
Printer Ink	48				48	268
Website Costs	8	21			29	21
Postage		159			159	
Printing of leaflets					-	
					-	
					-	
Total	434	30,463	-	-	30,897	54,263



Additional analysis (3)

5 Breakdown of restricted funds

Seoma's Project		Total restricted funds	Total restricted funds last period
Receipts			
Donations	64,372		60,583
Legacies		-	
Grants		-	4,000
Receipts from fundraising activities	3,314		4,797
Gross trading receipts	572		2,641
Income from investments other than land and buildings		-	
Rents from land & buildings		-	
Gross receipts from other charitable activities		-	
<i>Sub total</i>	68,258	-	72,021

Receipts from asset & investment sales						
Proceeds from sale of fixed assets						-
Proceeds from sale of investments						-
Sub total	-	-	-	-	-	-
Total receipts	68,258	-	-	-	-	68,258
						72,021

Payments

Payments relating to asset and investment movements

Purchases of fixed assets						-	
Purchase of investments						-	
Sub total	-	-	-	-	-	-	-
Total payments	31,058	-	-	-	-	31,058	54,963
Net receipts / (payments)	37,200	-	-	-	-	37,200	17,058
Transfers to / (from) funds						-	
Surplus / (deficit) for year	37,200	-	-	-	-	37,200	17,058

Nature and purpose of funds

Seema's Project maintains a children's home, provide a feeding program for street children of the red light area of Pune and rescues and rehabilitates trafficked sex workers 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 number	SC045423					
On the accounts of the charity for the period	Period start date			Period end date		
	Day	Month	Year	Day	Month	Year
	1	4	2019	to	31	3
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	<p>In the course of my examination, no matter has come to my attention</p> <ol style="list-style-type: none"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> 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 <p>have not been met, or</p> <ol style="list-style-type: none"> 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):	Date: 15 November 2020	
CA (ICAS)		
Address:		