

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	2023		31	03	2024

Reference and administration details

Charity name Free to Live Trust

Other names charity is known by

Registered charity number SC045423

Charity's principal address 4 Dalmore Road

Carrbridge

Postcode PH23 3BG

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 Pamela Cairns, Avril Duncan and Alan Cairns 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.

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 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

Early in 2021, the Indian Government directed that Indian Charities receiving financial support from overseas must pay the funds into the Bank of India in Delhi - it took until January 2022 to open the new account. At this point we had hoped to restart sending the badly needed funds to India, when our partners, the Waghmode Patil Trust, reported another administrative problem: all charities receiving funds from overseas had to renew their Foreign Contribution (Regulation) Act FCRA licence. This application is still being processed.

This is all very frustrating for the FTLT trustees as we have funds available to send as soon as the license is renewed.

Fortunately, the Waghmode Patil Director, Seema Waghmode, assures the FTLT trustees that the Project continues to flourish:

The March 2024 Report from our Indian partners indicated that there were 36 children at the Bori Centre all well looked after thanks to ongoing help from Indian supporters. Up to 40 children from the streets of Pune's red-light district are being fed a nutritious daily meal.

Nine former sex workers have been rescued and are now in rehabilitation centres in Pune, where they are being taught new skills which will allow them to take their rightful place in society.

Fourteen youths from the Red-Light District take part weekly in mentoring and sports activities.

Eighteen young people attended an anti-trafficking outreach in Kathmandu Nepal, a source country for victims of modern slavery.

As of the end of the financial year March 2024, our partners, Waghmode Patil Trust, had still not been issued with an FCRA license. During a Field Visit by the issuing authorities in February 2024, The Waghmode Patil Trust Directors were assured their application was still being considered.

Our regular donors have been informed of the difficulties in sending funds to India, so understandably many of them have cancelled their Standing Orders. The FTLT is not currently fundraising.

Financial review

Brief statement of the charity's policy on reserves

At the year end the Trust held £132639 of which £120961 was restricted for Seema's Project.

The unrestricted funds of £11678 represent income raised but not yet utilised in supporting charitable activities.

Details of any deficit None

Donated facilities and services (if any) None

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Other optional information

The FTLT Trustees are in regular communication with our partners in India. As soon as their FCRA license is restored, funds will be sent to India.

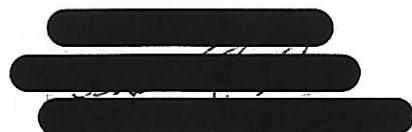
As I prepare this report in September 2024, our partners report there that their application for the FCRA is still being processed by the authorities. Importantly, the application has not been rejected.

Declaration

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

Signed on behalf of the charity's trustees

Signature(s)

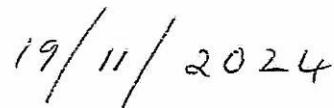
A redacted area where a signature would be placed, consisting of three horizontal black bars of varying lengths.

Full name(s)

A redacted area where a name would be placed, consisting of a single horizontal black bar.

Position (e.g. Chair) Chair

Date

A handwritten date in black ink: 19/11/2024.

Receipts and payments accounts							
For the period from	01	April	2023	to	31	March	2024

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	120	4,154			4,274	10,037
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings		996			996	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
A1 Sub total	120	5,150	-	-	5,270	10,037

A2 Receipts from asset & investment sales

Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	120	5,150	-	-	5,270	10,037

A3 Payments

Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	608				608	616
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
Bank Transfer Fees						
A3 Sub total	608	-	-	-	608	616

A4 Payments relating to asset and investment movements

Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	608	-	-	-	608	616

Net receipts / (payments) **(488)** **5,150** **-** **-** **4,662** **9,421**

A5 Transfers to / (from) funds

Surplus / (deficit) for year **(488)** **5,150** **-** **-** **4,662** **9,421**

The Free to Live Trust

SC045423

Section B Statement of balances

Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments			

B3 Other assets	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year to nearest £
			to nearest £	to nearest £	to nearest £
	Gift Aid	Seenna's Project		337	999

Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities	To cover period 01.04.20 to 31.03.21	Restricted Donations	10,000 10,000
	To cover period 01.04.21 to 31.03.22	Restricted Donations	20,000 20,000
	To cover period 01.04.22 to 31.03.23 (see Nature and Purpose)	Restricted Donations	30,000 30,000

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. During this financial year the Trust continued to raise funds to support the running costs of the children's home in Bori, provide funds for the feeding program in Pune and to help rehabilitate some of the trafficked sex workers from the red-light district of Pune. Once again the Trust has not been able to transfer funds to India this financial year as the The Rev. Haribhau Wagmode Patil Pratishthan Trust is still waiting for the renewal of their Foreign Contribution (Regulation) Act (FCRA) licence. Once renewed the FTI intends to transfer £60,000 for the purpose of supporting the children's home, the feeding program and the rehabilitated sex workers. These funds will be to cover the period from April 2021 to March 2023.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
			Total

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	120	4,154			4,274	10,037
Total	120	4,154	-	-	4,274	10,037

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	-
Total	-	-	-	-

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					-	-
Public Liability Insurance		378			378	378
Stationery / Memory Sticks					-	-
Printer Ink					-	-
Website Costs		230			230	204
Postage					-	34
Printing of leaflets					-	-
					-	-
Total		608			608	616

Additional analysis (3)

5 Breakdown of restricted funds

		Seema's Project				Total restricted funds	Total restricted funds last period
Receipts							
Donations		4,154				4,154	9,137
Legacies							-
Grants							-
Receipts from fundraising activities							-
Gross trading receipts							-
Income from investments other than land and buildings		996				996	
Rents from land & buildings							-
Gross receipts from other charitable activities							-
<i>Sub total</i>		5,150				5,150	9,137
Receipts from asset & investment sales							
Proceeds from sale of fixed assets							
Proceeds from sale of investments							
<i>Sub total</i>		-					
<i>Total receipts</i>		5,150				5,150	9,137
Payments							
Expenses for fundraising activities							-
Gross trading payments							-
Investment management costs							-
Payments relating directly to charitable activities							-
Grants and donations							-
Governance costs:							34
Audit / independent examination							
Preparation of annual accounts							
Legal costs							
<i>Sub total</i>							34
Payments relating to asset and investment movements							
Purchases of fixed assets							
Purchase of investments							
<i>Sub total</i>		-					
<i>Total payments</i>		-					34
<i>Net receipts / (payments)</i>		5,150				5,150	9,103
Transfers to / (from) funds							
<i>Surplus / (deficit) for year</i>		5,150				5,150	9,103

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

On the accounts of the
charity for the period

	Period start date			Period end date		
	Day	Month	Year	Day	Month	Year
	1	4	2023	31	3	2024
	to					

Set out on pages 1 to 9

**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:

Date: 10/03/2024

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

CA (ICAS)

Address: