

APPENDIX 1

OSCr

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
From	Day	Month	Year	To	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 [REDACTED]	Chair		
2 [REDACTED]			
3 [REDACTED]	Treasurer		
4 [REDACTED]			
5 [REDACTED]			
6 [REDACTED]			
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
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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.
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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.
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Objectives and activities

Charitable purposes	<p>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.</p> <p>The purpose of this charity is to relieve human suffering by:</p> <p>A - the relief and prevention of poverty</p> <p>B - the advancement of education</p> <p>D - the advancement of health</p> <p>F - the advancement of citizenship or community development</p> <p>J - the advancement of human rights, conflict resolution or reconciliation</p>
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Summary of the main activities in relation to these objects	<p>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.</p> <p>The two main objectives to this project are:</p> <ol style="list-style-type: none"> 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)



Full name(s)



Position (e.g. Chair) Chair

Date

19/11/2024

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

Section A Statement of receipts and payments

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

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	12,166	115,811			127,977	118,556
	Surplus / (deficit) shown on receipts and payments account	(488)	5,150			4,662	9,421
						-	
						-	
	Cash and bank balances at end of year	11,678	120,961	-	-	132,639	127,977

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

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

Categories	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	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	Restricted Donations	30,000	30,000
	(see Nature and Purpose)			
		Total	60,000	60,000

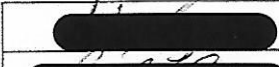



Categories	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
B5 Contingent liabilities				
		Total	-	-

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

Signature

Print Name

Date of approval

		19/11/24
		19/11/24

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 FTLT 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.

[illegible]

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
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	Authority under which paid	£
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
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		Number of trustees	£
C4b Trustee expenses - details			

	Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
C5 Transactions with trustees and connected persons				

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

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2 Grants

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

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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	-	-	-	-	-	-

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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

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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					-	
Sub total	5,150	-	-	-	5,150	9,137
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	5,150	-	-	-	5,150	9,137
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	34
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total		-	-	-		34
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	34
Net receipts / (payments)	5,150	-	-	-	5,150	9,103
Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	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.

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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	to	Day Month Year
	1 4 2023		31 3 2024

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

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: [Redacted]

Date: 10 November 2024

Name: [Redacted]

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

Address: [Redacted]

[Redacted]

[Redacted]

[Redacted]