

# COPTIC ORPHANS

England & Wales · Charity number 1133307

## Details

---

**Status** Registered

**Legal form** CIO

**Registered** 2009-12-16

**Register** [View on the Charity Commission register](#)

## Contact

---

**Address** Coptic Orphans  
7 The Willows  
Parbrook  
Billingshurst

**Phone** +17036418910

**Email** [info@copticorphans.org](mailto:info@copticorphans.org)

**Website** [www.copticorphans.org](http://www.copticorphans.org)

## Activities

---

**Objects:** THE RELIEF OF CHILDREN AND FAMILIES IN EGYPT SUFFERING FROM DEPRIVATION IN ORDER TO IMPROVE THEIR PHYSICAL, MENTAL, SOCIAL AND EMOTIONAL HEALTH; SPECIFICALLY BY, BUT NOT LIMITED TO, PROVIDING SERVICES IN NUTRITION, HEALTHCARE, EDUCATION, JOB TRAINING AND HOUSING AID.

**Activities:** Coptic Orphans is a development organization that provides aid and support to vulnerable children in Egypt. Our main program is Not Alone, which serves over 9,000 orphans in Egypt, through mentorships with hundreds of church volunteers. Our emphasis is on transformation of children and those around them. Coptic Orphans also serves communities through the Valuable Girl and Diaspora projects.

## Classification

---

- **How:** Provides Other Finance, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Accommodation/housing, Economic/community Development/employment
- **Who:** Children/young People, Other Defined Groups

## Geography

- Area of benefit: EGYPT
- Egypt
- Throughout London

## Finances

| Period end | Income   | Expenditure | Assets   | Employees |
|------------|----------|-------------|----------|-----------|
| 2024-12-31 | £622,588 | £626,163    | £104,899 | 0         |
| 2023-12-31 | £638,808 | £612,624    | £108,474 | 0         |
| 2022-12-31 | £605,206 | £557,974    | £82,289  | 0         |
| 2021-12-31 | £257,746 | £254,747    | -        | -         |
| 2020-12-31 | £221,658 | £235,453    | -        | -         |

## Trustees

| Name                | Role  | Appointed  |
|---------------------|-------|------------|
| <b>NERMIEN RIAD</b> | Chair |            |
| Dr Sherif Helmy     |       | 2021-06-05 |
| Mariola Marzouk     |       | 2021-05-05 |

**COPTIC ORPHANS**

England & Wales - Charity number 1133307

---

# Accounts

---

*Coptic Orphans Support Association*

*Trustees' Report*

*For the year ending 31 December 2024*

---

The trustees, who are also directors of the company for the purposes of the Companies Acts, present their annual report with accounts for the organization for the year ending 31 December 2024. The accounts comply with the requirements of the Companies Act 2006, the Financial Reporting, Standard for Smaller Entities (effective April 2008) and follow the recommendations in "Accounting and Reporting by Charities: Statement of Recommended Practice 2005."

**Objectives and Activities**

**Who we are and what we do**

We are a non-profit development organization that provides aid and support to vulnerable children in Egypt. Our programs include:

**Not Alone Program (NAP)**

Coptic Orphans' flagship program, Not Alone, serves over 16,657 orphans and their families in 60+ Coptic Orthodox dioceses in Egypt. Each child in Not Alone, through a mentoring and nurturing relationship with one of Coptic Orphans' 825 church-based volunteer representatives, or "Reps," receives the protection, support, and confidence that was lost when his or her father died or abandoned him or her. The emphasis of the Not Alone Program is not on charity, but rather on the transformation of children and those around them. Program participants gain the resources to break the cycle of poverty, as well as the courage to become change-makers in their own communities. Coptic Orphans addresses both immediate and long-term needs so that Not Alone children can deal successfully with the academic, social, and emotional challenges they face.

Coptic Orphans utilizes education as the primary tool to empower children to become self-sufficient, well-adjusted adults. As such, Not Alone prioritizes literacy and other skills that help program participants succeed in school. The children are encouraged to develop their God-given talents in order to can overcome their circumstances and transform future generations. Each of the Reps is nominated by his or her bishop in the Coptic Orthodox Church. The Reps work with fatherless families in some of the most impoverished communities in Egypt, from the slums of Cairo to remote rural villages. Each Rep has relationships with 15-25 children, and serves each child by:

- Visiting the child on a regular basis in his or her home to assess and provide for basic needs and address underlying problems rooted in the home life of the child;
- Connecting the child, mother, and any siblings to assistance in academic tutoring and mentoring for special talents or needs;
- Engaging in community education and advocacy for families to access resources such as birth certificates, government-provided widows' pensions, land rights, and government IDs;
- Gathering children and their mothers in specialized workshops that build skills in literacy, leadership, computers, household finance, relationship-building, cultural appreciation, job readiness, and income

generation, as well as covering critical topics in effective parenting, disease prevention, and preventing female genital mutilation.

Within the Not Alone Program, the Future Leaders Scholarship is a competitive scholarship initiative designed for high school graduates in the program who excel in academics, personal life, leadership, and volunteerism. It aims to provide scholarship recipients with financial, moral, and social support to pursue higher education in the fields of their choice, to develop their leadership skills, and to instill values of volunteerism and service, which will enhance their potential to lead change in their communities

### **Valuable Girl Project**

The Valuable Girl Project is a multi-faceted development program that targets marginalized girls and young women in high-poverty areas in Egypt. Valuable Girl's main goal is to empower girls on the intrapersonal, interactional, and behavioral levels by investing in their potentials and empowering them to maximize their influence in their communities. The project brings together Muslim and Christian girls (ages 7-22) in a Big Sister-Little Sister mentorship arrangement that promotes peaceful co-existence, strengthens girls' understanding of their rights, and improves academic retention rates, along with other positive social and economic outcomes for participants. This unique opportunity empowers girls and young women to continue their education, raise their self-esteem, develop decision-making and leadership skills, raise awareness on gender-based violence and most importantly, reduce their social isolation and break the barriers of sectarianism.

Since its inception over 20 years ago, the project has operated in 214 sites across Egypt and empowered more than 19,300 girls and young women. In the current cycle (2024-2026), the project operates in 30 locations in five governorates, namely Minya, Sohag, Asyut, Qena and Luxor targeting 3,000 girls and young women and building the capacity of 120 on-site staff members from 30 Community Development Associations (CDAs).

### **The 21 and Serve to Learn**

The 21 program is a fully paid trip by Coptic Orphans that aims to give Coptic young adults in the diaspora the opportunity to serve in Egypt while learning about their heritage and Coptic identity. While in Egypt, fellows of the 21 Program serve Coptic Orphans children, visit churches and cultural sites, and strengthen their ties with their roots and heritage. Participants were selected based on certain criteria. In 2024, 100 fellows served roughly 2,000 children in Egypt in two different groups from June 7 to July 1 and from July 12 to August 5.

Serve to Learn is a dynamic program that strengthens the ties of Coptic Diaspora volunteers (second and third generation Egyptians) with their homeland, Egypt, through serving underprivileged children over a span of three weeks. The program strives to provide youth the hands-on experience and enables them not only to witness the challenges underserved children face, but actively participate in the effort to improve their lives by contributing, albeit short-term, to their education. By living in their villages, teaching in classrooms, visiting their homes, and engaging with their community, the volunteers receive a multi-dimensional view of a Not Alone child. The immersive nature of the experience lets volunteers see a child from multiple vantages to give them a deeper and more insightful understanding of each child beyond the veneer of poverty. Upon their return, they are equipped to advocate as ambassadors for the cause of disadvantaged children in Egypt. Serve to Learn volunteers and alumni then become the

driving force for future development of the country. In 2024, the Serve to Learn program brought 34 volunteers to serve roughly 640 children in Egypt from January 20 to February 10.

### **Financial Review**

#### **Financial position**

2024 was a fruitful year, wherein we raised GBP 622,588. We used this amount, along with the income raised in 2023, to support our main programs in Egypt in 2024.

#### **Reserve policy**

The trustees consider that the charity has adequate reserves and will continue to raise funds for its projects.

#### **Principal funding sources**

In 2024, 51% of the funds in the UK were collected from individual donors, and the remaining 49% came from our partnership with St. Kyrel.

The present level of funding is adequate to meet the trustees' objectives. The trustees consider the financial position of the charity to be satisfactory.

#### **Major risks**

The Trustees have considered the position of the charity with regards to risks and, as it has no fixed costs or staff, they are satisfied that there are no major risks at present with regard to its balance sheet. However, the position will be reviewed annually.

### **Structure, governance and management**

#### **Governing document**

Coptic Orphans is a registered charity and a company limited by guarantee, registered in England and Wales. In the event of the company being wound up, the liability of members is limited to 10 GBP.

#### **Board members**

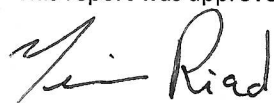
In 2023, one member of the public joined the Coptic Orphans board.

#### **Statement of public benefit**

The trustees have paid due regard to the guidance of public benefit produced by the Charities Commission and are confident that the work of the charity meets all the criteria for public benefit.

This report has been prepared in accordance with the statement of Accounting and Reporting by Charities (revised 2005) and in accordance with the special provisions of part 15 of the Companies Act of 2006 relating to small companies and the Financial Reporting Standard for Smaller Entities (Effective April 2008).

This report was approved by the Directors / Trustees on September 15, 2024



Nermien Riad  
Executive Director

# COPTIC ORPHANS SUPPORT ASSOCIATION

FINANCIAL STATEMENTS

FOR THE year ENDING 31 DECEMBER 2024

A Company Limited by Guarantee No: 06874514

Charity No: 1133307

COPTIC ORPHANS  
FINANCIAL STATEMENTS  
FOR THE year ENDING 31 DECEMBER 2024

---

CONTENTS

|                                   |     |
|-----------------------------------|-----|
| Content                           | 2   |
| Company's Information             | 3   |
| Statement of Financial Activities | 4   |
| Balance Sheet                     | 5   |
| Notes to the Financial Statements | 6-7 |

COPTIC ORPHANS

COMPANY INFORMATION

FOR THE year ENDING 31 DECEMBER 2024

Coptic Orphans was incorporated on 8 April 2009 and registered as a Charity on 16 December 2009.

Company Number : 06874514 (England and Wales) Company Limited by Guarantee

Charity Number :

1133307 (England and Wales)

Trustees (Directors) :

Mrs Nermien Riad (Executive Director)  
Coptic Orphans Support Association

Registered and Principal Office :

7 The Willows  
Parbrook, Billingshurst,  
England  
RH14 9WL

Banker :

HSBC Bank plc

COPTIC ORPHANS SUPPORT ASSOCIATION  
STATEMENT OF FINANCIAL ACTIVITIES  
(Including Income and Expenditure Account)  
FOR THE year ENDING 31 DECEMBER 2024

|                                                                                                  | 2024           | 2023           |
|--------------------------------------------------------------------------------------------------|----------------|----------------|
| Notes                                                                                            | £              | £              |
| <b>INCOMING RESOURCES</b>                                                                        |                |                |
| Donations                                                                                        | 622,588        | 638,808        |
| <b>Total Incoming Resources</b>                                                                  | <u>622,588</u> | <u>638,808</u> |
| <b>RESOURCES EXPENDED</b>                                                                        |                |                |
| Direct charitable expenditure                                                                    | 626,163        | 612,624        |
| Governance costs                                                                                 | -              | -              |
| <b>Total Resources Expended</b>                                                                  | <u>626,163</u> | <u>612,624</u> |
| <b>NET INCOMING/(OUTGOING) RESOURCES FOR THE year</b><br>(Net Income/(Expenditure) for the year) | (3,575)        | 26,185         |
| Balance brought forward at 1 January                                                             | 108,474        | 82,289         |
| Balance carried forward at 31 December                                                           | <u>104,899</u> | <u>108,474</u> |

No separate Statement of Total Recognised Gains or Losses has been presented as all gains and losses have been dealt with in the Statement of Financial Activities.

COPTIC ORPHANS SUPPORT ASSOCIATION

BALANCE SHEET

FOR THE year ENDING 31 DECEMBER 2024

|                                                       | 31 December 2024 | 31 December 2023 |
|-------------------------------------------------------|------------------|------------------|
| CURRENT ASSETS                                        |                  |                  |
| Cash at bank and in hand                              | 104,899          | 111,961          |
| Account Receivables                                   | -                | -                |
| Prepayment expense                                    | 104,899          | 111,961          |
| <b>CREDITORS: amounts falling due within one year</b> |                  |                  |
|                                                       | 0                | (3,487)          |
| <b>NET CURRENT ASSETS</b>                             | <b>104,899</b>   | <b>108,474</b>   |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>          | <b>104,899</b>   | <b>108,474</b>   |
| <b>INCOME FUNDS</b>                                   |                  |                  |
| General Fund                                          | 104,899          | 108,474          |
| <b>TOTAL FUNDS</b>                                    | <b>104,899</b>   | <b>108,474</b>   |

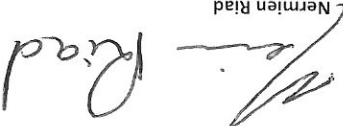
These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

For the year ended 31 December 2024 the company was entitled to exemption under Section 477 of the Companies Act 2006.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with Section 476. The Trustees acknowledge their responsibility for:

- (i) Ensuring the company keeps accounting records which comply with section 475; and
- (ii) Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of its financial year, and of its income and expenditure for the financial year and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the company.

The financial statements on pages 6 to 8 were approved by the Trustees on September 15th, 2025.

  
Nermien Riad  
Executive Director

**1. ACCOUNTING POLICIES**

**Basis of accounting**  
The financial statements have been prepared under the historical cost convention, modified to include the revaluation of investments, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and follow the recommendations in Accounting and Reporting by Charities: Statement of Recommended Practice issued in 2005.

**Donations**  
Donations are recognised in full in the Statement of Financial activities in the year in which they are received.

**Resources expended**  
Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirement of the charity.

**Cash flow statement**  
The Trustees have taken advantage of the exemption for small companies under the Financial Reporting Standard for Smaller Entities and, consequently, no cash flow statement has been prepared.

**Funds**  
Unrestricted fund are incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general fund.

| <b>2. Donations</b>                  |                |
|--------------------------------------|----------------|
| <b>2024</b>                          | <b>2023</b>    |
| £                                    | £              |
| 622,588                              | 638,808        |
| <u>622,588</u>                       | <u>638,808</u> |
| <b>3. EXPENDITURE</b>                |                |
| <b>2024</b>                          | <b>2023</b>    |
| £                                    | £              |
| <b>Direct charitable expenditure</b> |                |
| Program subsidies                    | 540,758        |
| Other costs                          | 1,403          |
| Bank charges                         | -              |
| Total direct charitable expenditure  | <u>542,161</u> |
| <b>Governance costs</b>              |                |
| Independent accountants              | -              |
| Administration costs                 | 48,471         |
| <u>12,286</u>                        | <u>48,471</u>  |
| <u>612,467</u>                       | <u>590,631</u> |

No trustees or employees received any remuneration during the year or in the previous year.  
The average number of employees during the year was nil (2024: nil)

COPTIC ORPHANS SUPPORT ASSOCIATION

Notes to the Financial Statements (continued)

FOR THE year ENDING 31 DECEMBER 2024

|                                                   | 2024     | 2023          |
|---------------------------------------------------|----------|---------------|
| 4. CREDITORS: amounts falling due within one year |          |               |
| Other Creditors                                   | -        | -3,487        |
| Accruals                                          | -        | -             |
|                                                   | <u>-</u> | <u>-3,487</u> |

5. STATUS AND INCORPORATION

Coptic Orphans, is a company limited by guarantee and has no share capital.

| 6. FUNDS     | Balance 1st January 2024 | Movement in Resources | Balance at 31st December 2024 |
|--------------|--------------------------|-----------------------|-------------------------------|
| General fund | £ 108,474                | £ 622,588             | £ 104,899                     |
|              | <u>108,474</u>           | <u>(626,163)</u>      | <u>104,899</u>                |



Section A

Independent Examiner's Report

Report to the trustees/ members of

Charity  Optic Orphans Support Association

On accounts for the year ended

December 2024

Charity no (if any)

1133307

Set out on pages

2

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 12/31/2024

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below \*) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

\* Please delete the words in the brackets if they do not apply.

Signed:

*Katsiaryna Vasiliev*

Date:

9/19/2025

Name:

KATSIARYNA VASILIEV

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

Certified Public Accountant, USA

Address:

UHY

8601 Robert Fulton Drive, Suite 210

Columbia, MD 21046

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**

None

**COPTIC ORPHANS**

England & Wales - Charity number 1133307

---

# Accounts

---

***Coptic Orphans Support Association***

***Trustees' Report***

***For the year ending 31 December 2023***

---

The trustees, who are also directors of the company for the purposes of the Companies Acts, present their annual report with accounts for the organization for the year ending 31 December 2023. The accounts comply with the requirements of the Companies Act 2006, the Financial Reporting, Standard for Smaller Entities (effective April 2008) and follow the recommendations in "Accounting and Reporting by Charities: Statement of Recommended Practice 2005."

**Objectives and Activities**

**Who we are and what we do**

We are a non-profit development organization that provides aid and support to vulnerable children in Egypt. Our programs include:

**Not Alone Program (NAP)**

Coptic Orphans' flagship program, Not Alone, serves over 15,564 orphans and their families in 60+ Coptic Orthodox dioceses in Egypt. Each child in Not Alone, through a mentoring and nurturing relationship with one of Coptic Orphans' 825 church-based volunteer representatives, or "Reps," receives the protection, support, and confidence that was lost when his or her father died or abandoned him or her. The emphasis of the Not Alone Program is not on charity, but rather on the transformation of children and those around them. Program participants gain the resources to break the cycle of poverty, as well as the courage to become change-makers in their own communities. Coptic Orphans addresses both immediate and long-term needs so that Not Alone children can deal successfully with the academic, social, and emotional challenges they face.

Coptic Orphans utilizes education as the primary tool to empower children to become self-sufficient, well-adjusted adults. As such, Not Alone prioritizes literacy and other skills that help program participants succeed in school. The children are encouraged to develop their God-given talents in order to can overcome their circumstances and transform future generations. Each of the Reps is nominated by his or her bishop in the Coptic Orthodox Church. The Reps work with fatherless families in some of the most impoverished communities in Egypt, from the slums of Cairo to remote rural villages. Each Rep has relationships with 15-25 children, and serves each child by:

- Visiting the child on a regular basis in his or her home to assess and provide for basic needs and address underlying problems rooted in the home life of the child;
- Connecting the child, mother, and any siblings to assistance in academic tutoring and mentoring for special talents or needs;
- Engaging in community education and advocacy for families to access resources such as birth certificates, government-provided widows' pensions, land rights, and government IDs;
- Gathering children and their mothers in specialized workshops that build skills in literacy, leadership, computers, household finance, relationship-building, cultural appreciation, job readiness, and income

generation, as well as covering critical topics in effective parenting, disease prevention, and preventing female genital mutilation.

Within the Not Alone Program, the Future Leaders Scholarship is a competitive scholarship initiative designed for high school graduates in the program who excel in academics, personal life, leadership, and volunteerism. It aims to provide scholarship recipients with financial, moral, and social support to pursue higher education in the fields of their choice, to develop their leadership skills, and to instill values of volunteerism and service, which will enhance their potential to lead change in their communities

### **Valuable Girl Project**

The Valuable Girl Project is a multi-faceted development program that targets marginalized girls and young women in high-poverty areas in Egypt. Valuable Girl's main goal is to empower girls on the intrapersonal, interactional, and behavioral levels by investing in their potentials and empowering them to maximize their influence in their communities. The project brings together Muslim and Christian girls, ages 7-22, in a Big Sister-Little Sister mentorship arrangement that promotes peaceful co-existence, strengthens the girls' understanding of their rights, and improves academic retention rates, along with other positive social and economic outcomes for participants. This unique opportunity empowers girls and young women to continue their education, raise their self-esteem, develop decision-making and leadership skills, raise awareness on gender-based violence and, most importantly, reduce their social isolation and break the barriers of sectarianism.

Since its inception over 20 years ago, the project has operated in 184 sites across Egypt and empowered more than 15,000 girls and young women. In the current cycle (2022-2023), the project operates in 20 locations in four governorates, namely Cairo, Minya, Asyut and Qena, targeting 2,000 girls and young women and building the capacity of 80 on-site staff members from 20 Community Development Associations (CDAs).

### **The 21 and Serve to Learn**

The 21 program is a fully paid trip by Coptic Orphans that aims to give Coptic young adults in the diaspora the opportunity to serve in Egypt while learning about their heritage and Coptic identity. While in Egypt, fellows of the 21 Program serve Coptic Orphans children, visit churches and cultural sites, and strengthen their ties with their roots and heritage. Participants were selected based on certain criteria. In 2023, 100 fellows served roughly 2,000 children in Egypt in two different groups from June 8 to July 3 and from July 13 to August 7.

Serve to Learn is a dynamic program that strengthens the ties of Coptic Diaspora volunteers (second and third generation Egyptians) with their homeland, Egypt, through serving underprivileged children over a span of three weeks. The program strives to provide youth the hands-on experience and enables them not only to witness the challenges underserved children face, but actively participate in the effort to improve their lives by contributing, albeit short-term, to their education. By living in their villages, teaching in classrooms, visiting their homes, and engaging with their community, the volunteers receive a multi-dimensional view of a Not Alone child. The immersive nature of the experience lets volunteers see a child from multiple vantages to give them a deeper and more insightful understanding of each child beyond the veneer of poverty. Upon their return, they are equipped to advocate as ambassadors for the cause of disadvantaged children in Egypt. Serve to Learn volunteers and alumni then become the driving force for future development of the country. In 2023, the Serve to Learn program brought 21 volunteers to serve roughly 500 children in Egypt from January 21 to February 11.

## Financial Review

### Financial position

2023 was a fruitful year, wherein we raised GBP 638,808. We used this amount, along with the income raised in 2022, to support our main programs in Egypt in 2023.

### Reserve policy

The trustees consider that the charity has adequate reserves and will continue to raise funds for its projects.

### Principal funding sources

In 2023, 55% of the funds in the UK were collected from individual donors, and the remaining 45% came from our partnership with St. Kyrel.

The present level of funding is adequate to meet the trustees' objectives. The trustees consider the financial position of the charity to be satisfactory.

### Major risks

The Trustees have considered the position of the charity with regards to risks and, as it has no fixed costs or staff, they are satisfied that there are no major risks at present with regard to its balance sheet. However, the position will be reviewed annually.

## Structure, governance and management

### Governing document

Coptic Orphans is a registered charity and a company limited by guarantee, registered in England and Wales. In the event of the company being wound up, the liability of members is limited to 10 GBP.

### Board members

In 2023, one member of the public joined the Coptic Orphans board.

### Statement of public benefit

The trustees have paid due regard to the guidance of public benefit produced by the Charities Commission and are confident that the work of the charity meets all the criteria for public benefit.

This report has been prepared in accordance with the statement of Accounting and Reporting by Charities (revised 2005) and in accordance with the special provisions of part 15 of the Companies Act of 2006 relating to small companies and the Financial Reporting Standard for Smaller Entities (Effective April 2008).

This report was approved by the Directors / Trustees on September 4, 2024



Nermien Riad  
Executive Director

# **COPTIC ORPHANS SUPPORT ASSOCIATION**

**FINANCIAL STATEMENTS**

**FOR THE year ENDING 31 DECEMBER 2023**

**A Company Limited by Guarantee No: 06874514**

**Charity No: 1133307**

**COPTIC ORPHANS**  
**FINANCIAL STATEMENTS**  
**FOR THE year ENDING 31 DECEMBER 2023**

---

**CONTENTS**

|                                   | Page |
|-----------------------------------|------|
| Content                           | 2    |
| Company's Information             | 3    |
| Statement of Financial Activities | 4    |
| Balance Sheet                     | 5    |
| Notes to the Financial Statements | 6-7  |

**COPTIC ORPHANS**  
**COMPANY INFORMATION**  
**FOR THE year ENDING 31 DECEMBER 2023**

---

3

Coptic Orphans was incorporated on 8 April 2009 and registered as a Charity on 16 December 2009.

Company Number : 06874514 (England and Wales) Company Limited by Guarantee

Charity Number : 1133307 (England and Wales)

Trustees (Directors) : Mrs Nermien Riad (Executive Director)  
Coptic Orphans Support Association

Registered and Principal Office : 7 The Willows  
Parbrook, Billingshurst,  
England  
RH9 14WL

Banker : HSBC Bank plc

**COPTIC ORPHANS SUPPORT ASSOCIATION**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**(including Income and Expenditure Account)**  
**FOR THE year ENDING 31 DECEMBER 2023**

| Notes                                                                                                   | 2023<br>£      | 2022<br>£      |
|---------------------------------------------------------------------------------------------------------|----------------|----------------|
| <b>INCOMING RESOURCES</b>                                                                               |                |                |
| Donations                                                                                               | 638,808        | 605,206        |
| <b>Total Incoming Resources</b>                                                                         | <u>638,808</u> | <u>605,206</u> |
| <b>RESOURCES EXPENDED</b>                                                                               |                |                |
| Direct charitable expenditure                                                                           | 612,624        | 557,776        |
| Governance costs                                                                                        | -              | 198            |
| <b>Total Resources Expended</b>                                                                         | <u>612,624</u> | <u>557,974</u> |
| <b>NET INCOMING/(OUTGOING) RESOURCES FOR THE year</b><br><b>(Net Income/(Expenditure) for the year)</b> | 26,185         | 47,232         |
| <b>Balance brought forward at 1 January</b>                                                             | 82,289         | 35,057         |
| <b>Balance carried forward at 31 December</b>                                                           | <u>108,474</u> | <u>82,289</u>  |

No separate Statement of Total Recognised Gains or Losses has been presented as all gains and losses have been dealt with in the Statement of Financial Activities.

**COPTIC ORPHANS SUPPORT ASSOCIATION**  
**BALANCE SHEET**  
**FOR THE year ENDING 31 DECEMBER 2023**

|                                                       | Notes | 31 December 2023 |                | 31 December 2022 |               |
|-------------------------------------------------------|-------|------------------|----------------|------------------|---------------|
|                                                       |       | £                | £              | £                | £             |
| <b>CURRENT ASSETS</b>                                 |       |                  |                |                  |               |
| Cash at bank and in hand                              |       | 111,961          |                | 38,865           |               |
| Account Receivables                                   |       | -                |                | -                |               |
| Prepayment expense                                    |       |                  |                |                  |               |
|                                                       |       | <u>111,961</u>   |                | <u>38,865</u>    |               |
| <b>CREDITORS: amounts falling due within one year</b> |       |                  |                |                  |               |
|                                                       |       | <u>(3,487)</u>   |                | <u>(4,006)</u>   |               |
| <b>NET CURRENT ASSETS</b>                             |       |                  | 108,474        |                  | 82,289        |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>          |       |                  | <u>108,474</u> |                  | <u>82,289</u> |
| <b>INCOME FUNDS</b>                                   |       |                  |                |                  |               |
| General Fund                                          |       |                  | 108,474        |                  | 82,289        |
| <b>TOTAL FUNDS</b>                                    |       |                  | <u>108,474</u> |                  | <u>82,289</u> |

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

For the year ended 31 December 2023 the company was entitled to exemption under Section 477 of the Companies Act 2006.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with Section 476. The Trustees acknowledge their responsibility for:

- (i) Ensuring the company keeps accounting records which comply with section 475; and
- (ii) Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of its financial year, and of its income and expenditure for the financial year and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the company.

The financial statements on pages 6 to 8 were approved by the Trustees on September 4th , 2024.

**Nermien Riad**  
**Executive Director**

**1. ACCOUNTING POLICIES****Basis of accounting**

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of investments, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and follow the recommendations in Accounting and Reporting by Charities: Statement of Recommended Practice issued in 2005.

**Donations**

Donations are recognised in full in the Statement of Financial activities in the year in which they are received.

**Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirement of the charity .

**Cash flow statement**

The Trustees have taken advantage of the exemption for small companies under the Financial Reporting Standard for Smaller Entities and, consequently, no cash flow statement has been prepared.

**Funds**

Unrestricted fund are incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general fund.

**2. Donations**

|                   | <b>2023</b>    | <b>2022</b>    |
|-------------------|----------------|----------------|
|                   | <b>£</b>       | <b>£</b>       |
| Various donations | 638,808        | 605,206        |
|                   | <u>638,808</u> | <u>605,206</u> |

**3. EXPENDITURE**

|                                      | <b>2023</b>    | <b>2022</b>    |
|--------------------------------------|----------------|----------------|
|                                      | <b>£</b>       | <b>£</b>       |
| <b>Direct charitable expenditure</b> |                |                |
| Program subsidies                    | 540,758        | 506,151        |
| Other costs                          |                |                |
| Bank charges                         | 1,403          | 688            |
| Total direct charitable expenditure  | <u>542,161</u> | <u>506,839</u> |
|                                      |                |                |
| <b>Governance costs</b>              |                |                |
| Independent accountants              | -              | -              |
| Administration costs                 | 48,471         | 49,915         |
|                                      | <u>48,471</u>  | <u>49,915</u>  |

No trustees or employees received any remuneration during the year or in the previous year.

The average number of employees during the year was nil (2023: nil)

**COPTIC ORPHANS SUPPORT ASSOCIATION**  
**Notes to the Financial Statements (continued)**  
**FOR THE year ENDING 31 DECEMBER 2023**

|                                                          | <b>2023</b> | <b>2022</b> |
|----------------------------------------------------------|-------------|-------------|
| <b>4. CREDITORS: amounts falling due within one year</b> | <b>£</b>    | <b>£</b>    |
| Other Creditors                                          | -3,487      | -4,200      |
| Accruals                                                 | -           | -           |
|                                                          | -3,487      | -4,200      |

**5. STATUS AND INCORPORATION**

Coptic Orphans, is a company limited by guarantee and has no share capital.

**6. FUNDS**

|              | Balance          | Movement in Resources |           | Balance at         |
|--------------|------------------|-----------------------|-----------|--------------------|
|              | 1st January 2023 | Incoming              | Outgoing  | 31st December 2023 |
|              | £                | £                     | £         | £                  |
| General fund | 82,289           | 638,808               | (612,624) | 108,474            |
|              | 82,289           | 638,808               | (612,624) | 108,474            |



Section A

Independent Examiner's Report

Report to the trustees/  
members of

**Optic Orphans Support Association**

On accounts for the year  
ended

**December 2023**

Charity no  
(if any)

**1133307**

Set out on pages

**2**

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **12/31/2023**

Responsibilities and  
basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

Independent  
examiner's statement

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below \*) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*\* Please delete the words in the brackets if they do not apply.*

Signed:

*Kate Vasiliev*

Date:

**9/4/2024**

Name:

*Katsiaryna Vasiliev*

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

**Certified Public Accountant, USA**

Address:

**UHY**

**8601 Robert Fulton Drive, Suite 210**

**Columbia, MD 21046**

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

None

**COPTIC ORPHANS**

England & Wales - Charity number 1133307

---

# Accounts

---

**Coptic Orphans Support Association**  
**Trustees' Report**  
**For the year ending 31 December 2022**

---

The trustees, who are also directors of the company for the purposes of the Companies Acts, present their annual report with accounts for the organization for the year ending 31 December 2022. The accounts comply with the requirements of the Companies Act 2006, the Financial Reporting, Standard for Smaller Entities (effective April 2008) and follow the recommendations in "Accounting and Reporting by Charities: Statement of Recommended Practice 2005."

### **Objectives and Activities**

#### **Who we are and what we do**

We are a non-profit development organization that provides aid and support to vulnerable children in Egypt. Our programs include:

#### **Not Alone Program (NAP)**

Coptic Orphans' flagship program, Not Alone, serves over 14,602 orphans and their families in 60+ Coptic Orthodox dioceses in Egypt. Each child in Not Alone, through a mentoring and nurturing relationship with one of Coptic Orphans' 732 church-based volunteer representatives, or "Reps," receives the protection, support, and confidence that was lost when his or her father died or abandoned him or her. The emphasis of the Not Alone Program is not on charity, but rather on the transformation of children and those around them. Program participants gain the resources to break the cycle of poverty, as well as the courage to become change-makers in their own communities. Coptic Orphans addresses both immediate and long-term needs so that Not Alone children can deal successfully with the academic, social, and emotional challenges they face.

Coptic Orphans utilizes education as the primary tool to empower children to become self-sufficient, well-adjusted adults. As such, Not Alone prioritizes literacy and other skills that help program participants succeed in school. The children are encouraged to develop their God-given talents in order to can overcome their circumstances and transform future generations. Each of the Reps is nominated by his or her bishop in the Coptic Orthodox Church. The Reps work with fatherless families in some of the most impoverished communities in Egypt, from the slums of Cairo to remote rural villages. Each Rep has relationships with 15-25 children, and serves each child by:

- Visiting the child on a regular basis in his or her home to assess and provide for basic needs and address underlying problems rooted in the home life of the child;
- Connecting the child, mother, and any siblings to assistance in academic tutoring and mentoring for special talents or needs;
- Engaging in community education and advocacy for families to access resources such as birth certificates, government-provided widows' pensions, land rights, and government IDs;
- Gathering children and their mothers in specialized workshops that build skills in literacy, leadership, computers, household finance, relationship-building, cultural appreciation, job readiness, and income

generation, as well as covering critical topics in effective parenting, disease prevention, and preventing female genital mutilation.

Within the Not Alone Program, the Future Leaders Scholarship is a competitive scholarship initiative designed for high school graduates in the program who excel in academics, personal life, leadership, and volunteerism. It aims to provide scholarship recipients with financial, moral, and social support to pursue higher education in the fields of their choice, to develop their leadership skills, and to instill values of volunteerism and service, which will enhance their potential to lead change in their communities

### **Valuable Girl Project**

The Valuable Girl Project is a multi-faceted development program that targets marginalized girls and young women in high-poverty areas in Egypt. Valuable Girl's main goal is to empower girls on the intrapersonal, interactional, and behavioral levels by investing in their potentials and empowering them to maximize their influence in their communities. The project brings together Muslim and Christian girls, ages 7-22, in a Big Sister-Little Sister mentorship arrangement that promotes peaceful co-existence, strengthens the girls' understanding of their rights, and improves academic retention rates, along with other positive social and economic outcomes for participants. This unique opportunity empowers girls and young women to continue their education, raise their self-esteem, develop decision-making and leadership skills, raise awareness on gender-based violence and, most importantly, reduce their social isolation and break the barriers of sectarianism.

Since its inception over 20 years ago, the project has operated in 184 sites across Egypt and empowered more than 15,000 girls and young women. In the current cycle (2021-2023), the project operates in 20 locations in four governorates, namely Cairo, Minya, Asyut and Qena, targeting 2,000 girls and young women and building the capacity of 80 on-site staff members from 20 Community Development Associations (CDAs).

### **The 21 and Serve to Learn**

Serve to Learn is a dynamic program that strengthens the ties of Coptic Diaspora volunteers (second- and third-generation Egyptians living in the diaspora) with their homeland, Egypt, through serving underprivileged children over a span of three weeks. The program strives to provide youth with the hands-on experience and enable them to not only witness the challenges underserved children face, but also actively participate in the effort to improve the children's lives by contributing, albeit short-term, to their education. By living in the children's villages, teaching in classrooms, visiting their homes, and engaging with their community, the volunteers receive a multi-dimensional view of a Not Alone child. The immersive nature of the experience lets volunteers see our program participants from multiple vantages to give them a deeper and more insightful understanding of each child beyond the veneer of poverty. Upon their return, volunteers are equipped to advocate as ambassadors for the cause of disadvantaged children in Egypt. Serve to Learn volunteers and alumni then become the driving force for development in Egypt. After being inactive due to COVID-19 in 2021, the Serve to Learn program resumed in 2022 with 11 volunteers who served in Egypt from January 28 to February 18.

In 2022, The 21 program was launched. Through the 21, young people who live in the diaspora and have Coptic ancestry visit Egypt to engage with causes important to the Coptic community. While they are in Egypt, these fellows participate in Coptic Orphans activities, visit churches and cultural sites, and strengthen their ties with their roots and heritage. Coptic Orphans has a competitive selection process for these fellows. In 2022, 107 participants went to Egypt for The 21; one group of fellows visited from June 17 to July 11, and the other visited from July 15 to August 8.

## **Financial Review**

### **Financial position**

2022 was a fruitful year, wherein we raised 605,206 GBP. We used this amount, along with the income raised in 2021, to support our main programs in Egypt in 2022.

### **Reserve policy**

The trustees consider that the charity has adequate reserves and will continue to raise funds for its projects.

### **Principal funding sources**

In 2022, 40% of the funds in the UK were collected from individual donors, and the remaining 60% came from our partnership with St. Kyrel Trust.

The present level of funding is adequate to meet the trustees' objectives. The trustees consider the financial position of the charity to be satisfactory.

### **Major risks**

The Trustees have considered the position of the charity with regards to risks and, as it has no fixed costs or staff, they are satisfied that there are no major risks at present with regard to its balance sheet. However, the position will be reviewed annually.

## **Structure, governance and management**

### **Governing document**

Coptic Orphans is a registered charity and a company limited by guarantee, registered in England and Wales. In the event of the company being wound up, the liability of members is limited to 10 GBP.

### **Board members**

In 2022, two members of the public joined the Coptic Orphans board.

### **Statement of public benefit**

The trustees have paid due regard to the guidance of public benefit produced by the Charities Commission and are confident that the work of the charity meets all the criteria for public benefit.

This report has been prepared in accordance with the statement of Accounting and Reporting by Charities (revised 2005) and in accordance with the special provisions of part 15 of the Companies Act of 2006 relating to small companies and the Financial Reporting Standard for Smaller Entities (Effective April 2008).

This report was approved by the Directors / Trustees on October 19, 2023



Nermien Riad  
Executive Director

# **COPTIC ORPHANS SUPPORT ASSOCIATION**

**FINANCIAL STATEMENTS**

**FOR THE year ENDING 31 DECEMBER 2022**

**A Company Limited by Guarantee No: 06874514**

**Charity No: 1133307**

**COPTIC ORPHANS**  
**FINANCIAL STATEMENTS**  
**FOR THE year ENDING 31 DECEMBER 2022**

---

**CONTENTS**

|                                   | Page |
|-----------------------------------|------|
| Content                           | 2    |
| Company's Information             | 3    |
| Statement of Financial Activities | 4    |
| Balance Sheet                     | 5    |
| Notes to the Financial Statements | 6-7  |

**COPTIC ORPHANS**  
**COMPANY INFORMATION**  
**FOR THE year ENDING 31 DECEMBER 2022**

---

3

Coptic Orphans was incorporated on 8 April 2009 and registered as a Charity on 16 December 2009.

Company Number : 06874514 (England and Wales) Company Limited by Guarantee

Charity Number : 1133307 (England and Wales)

Trustees (Directors) : Mrs Nermien Riad (Executive Director)  
Coptic Orphans Support Association

Registered and Principal Office : 5 Kew road  
Richmond  
England  
TW9 2PR

Banker : HSBC Bank plc

**COPTIC ORPHANS SUPPORT ASSOCIATION**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**(including Income and Expenditure Account)**  
**FOR THE year ENDING 31 DECEMBER 2022**

| Notes                                                                                                   | 2022<br>£      | 2021<br>£      |
|---------------------------------------------------------------------------------------------------------|----------------|----------------|
| <b>INCOMING RESOURCES</b>                                                                               |                |                |
| Donations                                                                                               | 605,206        | 257,746        |
| <b>Total Incoming Resources</b>                                                                         | <u>605,206</u> | <u>257,746</u> |
| <b>RESOURCES EXPENDED</b>                                                                               |                |                |
| Direct charitable expenditure                                                                           | 557,776        | 254,747        |
| Governance costs                                                                                        | 198            | -              |
| <b>Total Resources Expended</b>                                                                         | <u>557,974</u> | <u>254,747</u> |
| <b>NET INCOMING/(OUTGOING) RESOURCES FOR THE year</b><br><b>(Net Income/(Expenditure) for the year)</b> | 47,232         | 2,999          |
| <b>Balance brought forward at 1 January 2022</b>                                                        | 35,057         | 32,058         |
| <b>Balance carried forward at 31 December 2022</b>                                                      | <u>82,289</u>  | <u>35,057</u>  |

No separate Statement of Total Recognised Gains or Losses has been presented as all gains and losses have been dealt with in the Statement of Financial Activities.

**COPTIC ORPHANS SUPPORT ASSOCIATION**  
**BALANCE SHEET**  
**FOR THE year ENDING 31 DECEMBER 2022**

|                                                       | Notes | 31 December 2022 |                      | 31 December 2021 |                      |
|-------------------------------------------------------|-------|------------------|----------------------|------------------|----------------------|
|                                                       |       | £                | £                    | £                | £                    |
| <b>CURRENT ASSETS</b>                                 |       |                  |                      |                  |                      |
| Cash at bank and in hand                              |       | 86,489           |                      | 38,865           |                      |
| Account Receivables                                   |       | -                |                      | -                |                      |
| Prepayment expense                                    |       |                  |                      |                  |                      |
|                                                       |       | <u>86,489</u>    |                      | <u>38,865</u>    |                      |
| <b>CREDITORS: amounts falling due within one year</b> |       |                  |                      |                  |                      |
|                                                       |       | <u>(4,200)</u>   |                      | <u>(4,006)</u>   |                      |
| <b>NET CURRENT ASSETS</b>                             |       |                  | <u>82,289</u>        |                  | <u>34,859</u>        |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>          |       |                  | <u><u>82,289</u></u> |                  | <u><u>34,859</u></u> |
| <b>INCOME FUNDS</b>                                   |       |                  |                      |                  |                      |
| General Fund                                          |       |                  | <u>82,289</u>        |                  | <u>35,057</u>        |
| <b>TOTAL FUNDS</b>                                    |       |                  | <u><u>82,289</u></u> |                  | <u><u>35,057</u></u> |

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

For the year ended 31 December 2022 the company was entitled to exemption under Section 477 of the Companies Act 2006.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with Section 476.

The Trustees acknowledge their responsibility for:

- (i) Ensuring the company keeps accounting records which comply with section 475; and
- (ii) Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of its financial year, and of its income and expenditure for the financial year and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the company.

The financial statements on pages 6 to 8 were approved by the Trustees on October 19th, 2022.



**Nermien Riad**  
**Executive Director**

**1. ACCOUNTING POLICIES****Basis of accounting**

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of investments, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and follow the recommendations in Accounting and Reporting by Charities: Statement of Recommended Practice issued in 2005.

**Donations**

Donations are recognised in full in the Statement of Financial activities in the year in which they are received.

**Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirement of the charity .

**Cash flow statement**

The Trustees have taken advantage of the exemption for small companies under the Financial Reporting Standard for Smaller Entities and, consequently, no cash flow statement has been prepared.

**Funds**

Unrestricted fund are incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general fund.

|                                      |                |                |
|--------------------------------------|----------------|----------------|
| <b>2. Donations</b>                  | <b>2022</b>    | <b>2021</b>    |
|                                      | <b>£</b>       | <b>£</b>       |
| Various donations                    | 605,206        | 257,746        |
|                                      | <u>605,206</u> | <u>257,746</u> |
| <b>3. EXPENDITURE</b>                | <b>2022</b>    | <b>2021</b>    |
| <b>Direct charitable expenditure</b> | <b>£</b>       | <b>£</b>       |
| Program subsidies                    | 506,151        | 209,243        |
| Other costs                          |                |                |
| Bank charges                         | 688            | 176            |
| Total direct charitable expenditure  | <u>506,839</u> | <u>209,419</u> |
|                                      | <b>2022</b>    | <b>2021</b>    |
| <b>Governance costs</b>              | <b>£</b>       | <b>£</b>       |
| Independent accountants              | -              | -              |
| Administration costs                 | 49,915         | 45,327         |
|                                      | <u>49,915</u>  | <u>45,327</u>  |

No trustees or employees received any remuneration during the year or in the previous year.

The average number of employees during the year was nil (2022: nil)

**COPTIC ORPHANS SUPPORT ASSOCIATION**  
**Notes to the Financial Statements (continued)**  
**FOR THE year ENDING 31 DECEMBER 2022**

|                                                          | <b>2022</b> | <b>2021</b> |
|----------------------------------------------------------|-------------|-------------|
| <b>4. CREDITORS: amounts falling due within one year</b> | <b>£</b>    | <b>£</b>    |
| Other Creditors                                          | -4,200      | -4,006      |
| Accruals                                                 | -           | -           |
|                                                          | -4,200      | -4,006      |

**5. STATUS AND INCORPORATION**

Coptic Orphans, is a company limited by guarantee and has no share capital.

**6. FUNDS**

|              | Balance          | Movement in Resources |           | Balance at         |
|--------------|------------------|-----------------------|-----------|--------------------|
|              | 1st January 2022 | Incoming              | Outgoing  | 31st December 2022 |
|              | £                | £                     | £         | £                  |
| General fund | 35,057           | 605,206               | (557,974) | 82,289             |
|              | 35,057           | 605,206               | (557,974) | 82,289             |



Section A

Independent Examiner's Report

Report to the trustees/ members of

Charity  Goptic Orphans Support Association

On accounts for the year ended

December 2022

Charity no (if any)

1133307

Set out on pages

2

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 12/31/2022

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below \*) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

\* Please delete the words in the brackets if they do not apply.

Signed:



Date:

10/27/2023

Name:

Harold L. Mohn Jr., CPA

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

Certified Public Accountant, USA

Address:

UHY

8601 Robert Fulton Drive, Suite 210

Columbia, MD 21046

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**

None

**COPTIC ORPHANS**

England & Wales - Charity number 1133307

---

# Accounts

---

***Coptic Orphans Support Association***

***Trustees' Report***

***For the year ending 31 December 2021***

---

The trustees, who are also directors of the company for the purposes of the Companies Acts, present their annual report with accounts for the organization for the year ending 31 December 2021. The accounts comply with the requirements of the Companies Act 2006, the Financial Reporting, Standard for Smaller Entities (effective April 2008) and follow the recommendations in "Accounting and Reporting by Charities: Statement of Recommended Practice 2005".

**Objectives and Activities**

**Who we are and what we do**

We are a non – profit development organization that provides aid and support to vulnerable children in Egypt. Our programs includes:

**Not Alone Program (NAP)**

The flagship program of Coptic Orphans, Not Alone, serves over 12,400 orphans and their families in 60 dioceses in Egypt. Each child in Not Alone, through cooperation with one of Coptic Orphans' more than 550 church-based volunteer "Reps," receives the protection, support, and confidence that he or she lost when their father died or abandoned them. The emphasis of Not Alone is on the transformation of the children and those around them. Program participants are nominated by the local churches and vetted prior to onboarding with NAP. Similarly NAP representatives are nominated through the church and vetted by the organization. The rep will then take a full tally of the monthly expenditure of the program participants. By reimbursing the families for the escalating costs of education and living expenses in Egypt the participating families gain the resources to break the cycle of poverty, as well as the courage to become change-makers in their own communities. Coptic Orphans addresses both immediate and long-term needs so that participating children can focus successfully with the academic, social, and emotional challenges they face. Because Coptic Orphans focuses on education as the primary tool to empower children to become self-sufficient, well-adjusted adults, this program prioritizes providing the tools and mentorship needed for the children the develop the literary skills. The program is pivotal in helping the children achieve high marks in school. The children are encouraged to develop their God-given talents so that they can overcome their own circumstances and transform future generations.

Each of the volunteer representatives of Coptic Orphans, the Reps, is nominated by their Bishop in the Coptic Orthodox Church. The Reps work with fatherless families in some of the most impoverished communities in Egypt, from the slums of Cairo to remote rural villages. Each Rep has relationships with 15-25 children, and serves each by:

- Visiting the child at least once a month at the family's home to assess and provide for basic needs and address underlying problems rooted in the home life of the child.
- Connecting the child and his or her mother and siblings to assistance in areas such as academic tutoring and mentoring for special talents or needs.
- Educating and advocating for families to access civil rights such as birth certificates, government widows' pensions, land rights, and government identifications.
- Gathering children, their mothers, and their peers in specialized workshops that build skills in literacy, leadership, computer training, household finance, relationships, cultural appreciation, job readiness, and

income-generation, as well as covering critical topics in effective parenting, disease prevention, and female genital mutilation.

In 2019, a new initiative was launched under NAP whereby Coptic Orphans outsourced therapy counseling services from a specialized nonprofit in Egypt, called Tawseela. The counseling helps children and mothers deal with past trauma, heal from psychological and emotional wounds, and go through life equipped with new and effective coping mechanisms.

### **Future Leaders Scholarship**

Future Leaders Scholarship (launched in 2016) is a competitive scholarship designed for NAP general high school graduates who are distinguished for their academic, personal, leadership, and volunteering accomplishments. It aims to provide the participants with financial, moral, and social support to pursue Higher Education in the field they want, develop their leadership skills, and instill values of volunteerism and service, and enable their potential to lead change in their communities. Examples of tailored activities under the scholarship include: book clubs, leadership camps, community initiatives trainings, among others.

### **Valuable Girl Project**

The Valuable Girl Project is a multi-faceted development program that targets marginalized girls and young women in high-poverty areas in Egypt. Valuable Girl's main goal is to empower girls on the intrapersonal, interactional, and behavioral levels by investing in their potentials and empowering them to maximize their influence in their communities. The project brings together Muslim and Christian girls (ages 7-22) in a Big Sister-Little Sister mentorship arrangement that promotes peaceful co-existence, strengthens girls' understanding of their rights, and improves academic retention rates, along with other positive social and economic outcomes for participants. Coptic Orphans provides grants to local development CDA's to help implement this model for 2 years across the country. This unique opportunity empowers girls and young women to continue their education, raise their self-esteem, develop decision-making and leadership skills, raise awareness on gender-based violence and most importantly reduce their social isolation and break barriers of sectarianism.

Since its inception 20 years ago, the project has operated in over 184 sites across Egypt, and empowered more than 15,000 girls. In the past cycle that ended in October 2019, the project operated in 16 sites in three governorates, supporting the capacity building of 64 CDA staff, and introducing new interactive learning techniques and active learning methods among the 1,600 participating girls. The current cycle started in October 2021 and has partnership with 20 CDAs.

### **Serve to Learn**

Serve to Learn is a dynamic program that strengthens the ties of Coptic Diaspora volunteers (second and third generation Egyptians) with their homeland, Egypt, through serving underprivileged children over a span of three weeks. The program strives to provide youth with the hands-on experience and enable them not only to witness the challenges underserved children face, but actively participate in the effort to improve their lives by contributing, albeit short term, to their education. By living in their villages, teaching in classrooms, visiting their homes, and engaging with their community, the volunteers receive a multi-dimensional view of a Not Alone child. The immersive nature of the experience lets volunteers see a child from multiple vantages to give them a deeper and more insightful understanding of each child beyond the veneer of poverty. Upon their return, they are equipped to advocate as ambassadors for the cause of disadvantaged children in Egypt. Serve to Learn volunteers and alumni then become the driving force for future development of the country.

**Financial Review****Financial position**

2021 was a fruitful year where we raised 257,745 GBP. That amount was used along with the income raised in 2020 to support our main programs in Egypt in 2021.

**Reserve policy**

The Trustees considers that the charity has adequate reserves and will continue to raise funds for its projects.

**Principal funding sources**

100% of Funds collected in 2021 in the UK came from individual donors

**Major risks**

The Trustees have considered the position of the charity with regards to risks and, as it has no fixed costs or staff, they are satisfied that there are no major risks at the present with regards to its balance sheet but the position will be reviewed annually.

**Structure, governance and management****Governing Document**

Coptic Orphans is registered charity and a company limited by guarantee, registered in England and Wales. In the event of the company being wound up, the liability of members is limited to 10 GBP.

**Statement of public benefit**

The Trustees have paid due regard to the guidance of public benefit produced by the Charities Commission and are confident that the work of the charity meets all the criteria for public benefit.

This report has been prepared in accordance with the statement of Accounting and Reporting by Charities (revised 2005) and in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and the Financial Reporting Standard for Smaller Entities (Effective April 2008).

This report was approved by the Directors / Trustees on October 27, 2022



Nermien Riad  
Executive Director

# **COPTIC ORPHANS SUPPORT ASSOCIATION**

**FINANCIAL STATEMENTS**

**FOR THE year ENDING 31 DECEMBER 2021**

**A Company Limited by Guarantee No: 06874514**

**Charity No: 1133307**

**COPTIC ORPHANS  
FINANCIAL STATEMENTS  
FOR THE year ENDING 31 DECEMBER 2021**

---

2

**CONTENTS**

|                                   | Page |
|-----------------------------------|------|
| Content                           | 2    |
| Company's Information             | 3    |
| Statement of Financial Activities | 4    |
| Balance Sheet                     | 5    |
| Notes to the Financial Statements | 6-7  |

**COPTIC ORPHANS**  
**COMPANY INFORMATION**  
**FOR THE year ENDING 31 DECEMBER 2021**

---

Coptic Orphans was incorporated on 8 April 2009 and registered as a Charity on 16 December 2009.

Company Number : 06874514 (England and Wales) Company Limited by Guarantee

Charity Number : 1133307 (England and Wales)

Trustees (Directors) : Mrs Nermien Riad (Executive Director)  
Coptic Orphans Support Association

Registered and Principal Office : 5 Kew road  
Richmond  
England  
TW9 2PR

Banker : HSBC Bank plc

**COPTIC ORPHANS SUPPORT ASSOCIATION**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
(including Income and Expenditure Account)  
**FOR THE year ENDING 31 DECEMBER 2021**

| Notes                                                                                             | 2021<br>£      | 2020<br>£      |
|---------------------------------------------------------------------------------------------------|----------------|----------------|
| <b>INCOMING RESOURCES</b>                                                                         |                |                |
| Donations                                                                                         | 257,746        | 221,658        |
| <b>Total Incoming Resources</b>                                                                   | <u>257,746</u> | <u>221,658</u> |
| <b>RESOURCES EXPENDED</b>                                                                         |                |                |
| Direct charitable expenditure                                                                     | 254,747        | 235,453        |
| Governance costs                                                                                  | -              | -              |
| <b>Total Resources Expended</b>                                                                   | <u>254,747</u> | <u>235,453</u> |
| <b>NET INCOMING/(OUTGOING) RESOURCES FOR THE year<br/>(Net Income/(Expenditure) for the year)</b> | 2,999          | (13,795)       |
| <b>Balance brought forward at 1 January 2021</b>                                                  | 32,058         | 45,853         |
| <b>Balance carried forward at 31 December 2021</b>                                                | <u>35,057</u>  | <u>32,058</u>  |

No separate Statement of Total Recognised Gains or Losses has been presented as all gains and losses have been dealt with in the Statement of Financial Activities.

**COPTIC ORPHANS SUPPORT ASSOCIATION**  
**BALANCE SHEET**  
**FOR THE year ENDING 31 DECEMBER 2021**

|                                                       | Notes | 31 December 2021 |                      | 31 December 2020 |                      |
|-------------------------------------------------------|-------|------------------|----------------------|------------------|----------------------|
|                                                       |       | £                | £                    | £                | £                    |
| <b>CURRENT ASSETS</b>                                 |       |                  |                      |                  |                      |
| Cash at bank and in hand                              |       | 38,865           |                      | 35,193           |                      |
| Account Receivables                                   |       | -                |                      | -                |                      |
| Prepayment expense                                    |       |                  |                      |                  |                      |
|                                                       |       | <u>38,865</u>    |                      | <u>35,193</u>    |                      |
| <b>CREDITORS: amounts falling due within one year</b> |       |                  |                      |                  |                      |
|                                                       |       | <u>(4,006)</u>   |                      | <u>(3,333)</u>   |                      |
| <b>NET CURRENT ASSETS</b>                             |       |                  | <u>34,859</u>        |                  | <u>31,860</u>        |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>          |       |                  | <u><u>34,859</u></u> |                  | <u><u>31,860</u></u> |
| <b>INCOME FUNDS</b>                                   |       |                  |                      |                  |                      |
| General Fund                                          |       |                  | <u>35,057</u>        |                  | <u>32,058</u>        |
| <b>TOTAL FUNDS</b>                                    |       |                  | <u><u>35,057</u></u> |                  | <u><u>32,058</u></u> |

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

For the year ended 31 December 2021 the company was entitled to exemption under Section 477 of the Companies Act 2006.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with Section 476.

The Trustees acknowledge their responsibility for:

- (i) Ensuring the company keeps accounting records which comply with section 475; and
- (ii) Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of its financial year, and of its income and expenditure for the financial year and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the company.

The financial statements on pages 6 to 8 were approved by the Trustees on October 27th, 2022.



**Nermien Riad**  
**Executive Director**

**1. ACCOUNTING POLICIES**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of investments, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and follow the recommendations in Accounting and Reporting by Charities: Statement of Recommended Practice issued in 2005.

**Donations**

Donations are recognised in full in the Statement of Financial activities in the year in which they are received.

**Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirement of the charity .

**Cash flow statement**

The Trustees have taken advantage of the exemption for small companies under the Financial Reporting Standard for Smaller Entities and, consequently, no cash flow statement has been prepared.

**Funds**

Unrestricted fund are incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general fund.

|                                      |                |                |
|--------------------------------------|----------------|----------------|
| <b>2. Donations</b>                  | <b>2021</b>    | <b>2020</b>    |
|                                      | £              | £              |
| Various donations                    | 257,746        | 221,658        |
|                                      | <u>257,746</u> | <u>221,658</u> |
| <br><b>3. EXPENDITURE</b>            |                |                |
| <b>Direct charitable expenditure</b> | <b>2021</b>    | <b>2020</b>    |
|                                      | £              | £              |
| Program subsidies                    | 209,243        | 195,030        |
| Other costs                          |                |                |
| Bank charges                         | 176            | 424            |
| Total direct charitable expenditure  | <u>209,419</u> | <u>195,453</u> |
| <br><b>Governance costs</b>          | <b>2021</b>    | <b>2020</b>    |
|                                      | £              | £              |
| Independent accountants              | -              | -              |
| Administration costs                 | 45,327         | 40,000         |
|                                      | <u>45,327</u>  | <u>40,000</u>  |

No trustees or employees received any remuneration during the year or in the previous year.

The average number of employees during the year was nil (2020: nil)

**COPTIC ORPHANS SUPPORT ASSOCIATION**  
**Notes to the Financial Statements (continued)**  
**FOR THE year ENDING 31 DECEMBER 2021**

|                                                          | <b>2021</b>   | <b>2020</b>   |
|----------------------------------------------------------|---------------|---------------|
| <b>4. CREDITORS: amounts falling due within one year</b> | <b>£</b>      | <b>£</b>      |
| Other Creditors                                          | -4,006        | -3,333        |
| Accruals                                                 | -             | -             |
|                                                          | <u>-4,006</u> | <u>-3,333</u> |

**5. STATUS AND INCORPORATION**

Coptic Orphans, is a company limited by guarantee and has no share capital.

**6. FUNDS**

|              | Balance          | Movement in Resources |                  | Balance at         |
|--------------|------------------|-----------------------|------------------|--------------------|
|              | 1st January 2021 | Incoming              | Outgoing         | 31st December 2021 |
|              | £                | £                     | £                | £                  |
| General fund | 32,058           | 257,746               | (254,747)        | 35,057             |
|              | <u>32,058</u>    | <u>257,746</u>        | <u>(254,747)</u> | <u>35,057</u>      |



**Section A**

**Independent Examiner's Report**

**Report to the trustees/  
members of**

Charity Name  
*Coptic Orphans Support Association*

**On accounts for the year  
ended**

*December 2021*

**Charity no  
(if any)**

*1133307*

**Set out on pages**

*2*

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended DD / MM / YYYY.

**Responsibilities and  
basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

**Independent  
examiner's statement**

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below \*) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*\* Please delete the words in the brackets if they do not apply.*

**Signed:**

*Nancy Johnson*

**Date:**

*10/28/22*

**Name:**

*Nancy Johnson, CPA*

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

*Certified Public Accountant, USA*

**Address:**

*UHY LLP*

*8601 Robert Fulton Drive, Suite 210*

*Columbia, MD 21046*

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**

None

**COPTIC ORPHANS**

England & Wales - Charity number 1133307

---

# Accounts

---



**Section A**

**Independent Examiner's Report**

**Report to the trustees/  
members of**

Charity Name  
**Coptic Orphans Support Association**

**On accounts for the year  
ended**

**December 2020**

**Charity no  
(if any)**

**1133307**

**Set out on pages**

**2**

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended DD / MM / YYYY.

**Responsibilities and  
basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent  
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below \*) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*\* Please delete the words in the brackets if they do not apply.*

**Signed:**

**Nancy C. Johnson**

**Date:**

**Name:**

**Nancy C. Johnson**

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

**Certified Public Accountant  
USA**

**Address:**

**UHY LLP  
8601 Robert Fulton Dr #210  
Columbia Maryland 21046**

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

None

# **COPTIC ORPHANS SUPPORT ASSOCIATION**

**FINANCIAL STATEMENTS**

**FOR THE year ENDING 31 DECEMBER 2020**

**A Company Limited by Guarantee No: 06874514**

**Charity No: 1133307**

**COPTIC ORPHANS**  
**FINANCIAL STATEMENTS**  
**FOR THE year ENDING 31 DECEMBER 2020**

---

2

**CONTENTS**

|                                   | Page |
|-----------------------------------|------|
| Content                           | 2    |
| Company's Information             | 3    |
| Statement of Financial Activities | 4    |
| Balance Sheet                     | 5    |
| Notes to the Financial Statements | 6-7  |

**COPTIC ORPHANS**  
**COMPANY INFORMATION**  
**FOR THE year ENDING 31 DECEMBER 2020**

---

3

Coptic Orphans was incorporated on 8 April 2009 and registered as a Charity on 16 December 2009.

Company Number : 06874514 (England and Wales) Company Limited by Guarantee

Charity Number : 1133307 (England and Wales)

Trustees (Directors) : Mrs Nermien Riad (Executive Director)  
Coptic Orphans-Support Association

Registered and Principal Office : 5 Kew road  
Richmond  
England  
TW9 2PR

Banker : HSBC Bank plc

**COPTIC ORPHANS SUPPORT ASSOCIATION**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**(including Income and Expenditure Account)**  
**FOR THE year ENDING 31 DECEMBER 2020**

|                                                                                                         | Notes | 2020<br>£      | 2019<br>£      |
|---------------------------------------------------------------------------------------------------------|-------|----------------|----------------|
| <b>INCOMING RESOURCES</b>                                                                               |       |                |                |
| Donations                                                                                               | -     | 221,658        | 194,839        |
| <b>Total Incoming Resources</b>                                                                         |       | <u>221,658</u> | <u>194,839</u> |
| <b>RESOURCES EXPENDED</b>                                                                               |       |                |                |
| Direct charitable expenditure                                                                           |       | 235,453        | 390,844        |
| Governance costs                                                                                        |       | -              | -              |
| <b>Total Resources Expended</b>                                                                         |       | <u>235,453</u> | <u>390,844</u> |
| <b>NET INCOMING/(OUTGOING) RESOURCES FOR THE year</b><br><b>(Net Income/(Expenditure) for the year)</b> |       | (13,795)       | (196,004)      |
| <b>Balance brought forward at 1 January 2020</b>                                                        |       | 45,853         | 241,857        |
| <b>Balance carried forward at 31 December 2020</b>                                                      |       | <u>32,058</u>  | <u>45,853</u>  |

No separate Statement of Total Recognised Gains or Losses has been presented as all gains and losses have been dealt with in the Statement of Financial Activities.

**COPTIC ORPHANS SUPPORT ASSOCIATION**  
**BALANCE SHEET**  
**FOR THE year ENDING 31 DECEMBER 2020**

|                                                       | Notes | 31 December 2020 |                      | 31 December 2019 |                      |
|-------------------------------------------------------|-------|------------------|----------------------|------------------|----------------------|
|                                                       |       | £                | £                    | £                | £                    |
| <b>CURRENT ASSETS</b>                                 |       |                  |                      |                  |                      |
| Cash at bank and in hand                              |       | 35,193           |                      | 45,656           |                      |
| Account Receivables                                   | -     | -                |                      | -                |                      |
| Prepayment expense                                    |       | <u>35,193</u>    |                      | <u>45,656</u>    |                      |
| <b>CREDITORS: amounts falling due within one year</b> |       | <u>(3,333)</u>   |                      | <u>0</u>         |                      |
| <b>NET CURRENT ASSETS</b>                             |       |                  | <u>31,860</u>        |                  | <u>45,656</u>        |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>          |       |                  | <u><u>31,860</u></u> |                  | <u><u>45,656</u></u> |
| <b>INCOME FUNDS</b>                                   |       |                  |                      |                  |                      |
| General Fund                                          |       |                  | <u>32,058</u>        |                  | <u>45,853</u>        |
| <b>TOTAL FUNDS</b>                                    |       |                  | <u><u>32,058</u></u> |                  | <u><u>45,853</u></u> |

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

For the year ended 31 December 2020 the company was entitled to exemption under Section 477 of the Companies Act 2006.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with Section 476.

The Trustees acknowledge their responsibility for:

- (i) Ensuring the company keeps accounting records which comply with section 475; and
- (ii) Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of its financial year, and of its income and expenditure for the financial year and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the company.

The financial statements on pages 6 to 8 were approved by the Trustees on September 8th, 2021.



**Nermien Riad**  
**Executive Director**

**COPTIC ORPHANS SUPPORT ASSOCIATION**  
**Notes to the Financial Statements**  
**FOR THE year ENDING 31 DECEMBER 2020**

**1. ACCOUNTING POLICIES**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of investments, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and follow the recommendations in Accounting and Reporting by Charities: Statement of Recommended Practice issued in 2005.

**Donations**

Donations are recognised in full in the Statement of Financial activities in the year in which they are received.

**Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirement of the charity .

**Cash flow statement**

The Trustees have taken advantage of the exemption for small companies under the Financial Reporting Standard for Smaller Entities and, consequently, no cash flow statement has been prepared.

**Funds**

Unrestricted fund are incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general fund.

|                                      |                 |                 |
|--------------------------------------|-----------------|-----------------|
| <b>2. Donations</b>                  | <b>2020</b>     | <b>2019</b>     |
|                                      | £               | £               |
| Various donations                    | 221,658         | 194,839         |
|                                      | <u>221,658</u>  | <u>194,839</u>  |
| <br><b>3. EXPENDITURE</b>            | <br><b>2020</b> | <br><b>2019</b> |
|                                      | £               | £               |
| <b>Direct charitable expenditure</b> |                 |                 |
| Program subsidies                    | 195,030         | 379,184         |
| Other costs                          |                 |                 |
| Bank charges                         | 424             | 736             |
| Total direct charitable expenditure  | <u>195,453</u>  | <u>379,921</u>  |
|                                      | <br><b>2020</b> | <br><b>2019</b> |
|                                      | £               | £               |
| <b>Governance costs</b>              |                 |                 |
| Independent accountants              | -               | -               |
| Administration costs                 | 40,000          | -               |
|                                      | <u>40,000</u>   | <u>-</u>        |

No trustees or employees received any remuneration during the year or in the previous year.

The average number of employees during the year was nil (2020: nil)

**COPTIC ORPHANS SUPPORT ASSOCIATION**  
**Notes to the Financial Statements (continued)**  
**FOR THE year ENDING 31 DECEMBER 2020**

|                                                          | 2020          | 2019     |
|----------------------------------------------------------|---------------|----------|
|                                                          | £             | £        |
| <b>4. CREDITORS: amounts falling due within one year</b> |               |          |
| Other Creditors                                          | -3,333        | -        |
| Accruals                                                 | -             | -        |
|                                                          | <u>-3,333</u> | <u>-</u> |

**5. STATUS AND INCORPORATION**

Coptic Orphans, is a company limited by guarantee and has no share capital.

**6. FUNDS**

|              | Balance          | Movement in Resources |                  | Balance at         |
|--------------|------------------|-----------------------|------------------|--------------------|
|              | 1st January 2020 | Incoming              | Outgoing         | 31st December 2020 |
|              | £                | £                     | £                | £                  |
| General fund | 45,853           | 221,658               | (235,453)        | 32,058             |
|              | <u>45,853</u>    | <u>221,658</u>        | <u>(235,453)</u> | <u>32,058</u>      |

***Coptic Orphans Support Association***

***Trustees' Report***

***For the year ending 31 December 2020***

---

The trustees, who are also directors of the company for the purposes of the Companies Acts, present their annual report with accounts for the organization for the year ended 31 December 2020. The accounts comply with the requirements of the companies Act 2006, the Financial Reporting, Standard for Smaller Entities (effective April 2008) and follow the recommendations in "Accounting and Reporting by Charities: Statement of Recommended Practice 2005".

**Objectives and Activities**

**Who we are and what we do**

We are a non – profit development organization that provides aid and support to vulnerable children in Egypt. Our programs includes:

**Not Alone** - The flagship program of Coptic Orphans, Not Alone, serves over 11,000 orphans and their families in 54 dioceses in Egypt. Each child in Not Alone, through a mentoring and nurturing relationship with one of Coptic Orphans' more than 550 church-based volunteer "Reps," receives the protection, support, and confidence that he or she lost when their father died or abandoned them. The emphasis of Not Alone is not on charity, but rather on the transformation of children and those around them. Program participants gain the resources to break the cycle of poverty, as well as the courage to become change-makers in their own communities. Coptic Orphans addresses both immediate and long-term needs so that Not Alone children can deal successfully with the academic, social, and emotional challenges they face. Because Coptic Orphans focuses on education as the primary tool to empower children to become self-sufficient, well-adjusted adults, Not Alone prioritizes giving the children literacy and other skills that help them achieve high marks in school. The children are encouraged to develop their God-given talents so that they can overcome their own circumstances and transform future generations.

Each of the volunteer representatives of Coptic Orphans, the Reps, is nominated by their Bishop in the Coptic Orthodox Church. The Reps work with fatherless families in some of the most impoverished communities in Egypt, from the slums of Cairo to remote rural villages. Each Rep has relationships with 15-25 children, and serves each by:

- Visiting the child on a regular basis in his or her home to assess and provide for basic needs and address underlying problems rooted in the home life of the child.
- Connecting the child and his or her mother and siblings to assistance in areas such as academic tutoring and mentoring for special talents or needs.
- Educating and advocating for families to access civil rights such as birth certificates, government widows' pensions, land rights, and government identifications.
- Gathering children, their mothers, and their peers in specialized workshops that build skills in literacy, leadership, computer training, household finance, relationships, cultural appreciation, job readiness, and income-generation, as well as covering critical topics in effective parenting, disease prevention, and female genital mutilation.

In 2019, a new initiative was launched under NAP whereby Coptic Orphans outsourced therapy counseling services from a specialized nonprofit in Egypt, called Tawseela. The counseling helps children and mothers

deal with past trauma, heal from psychological and emotional wounds, and go through life equipped with new and effective coping mechanisms.

### **Future Leaders Scholarship**

Future Leaders Scholarship (launched in 2016) is a competitive scholarship designed for NAP general high school graduates who are distinguished for their academic, personal, leadership, and volunteering accomplishments. It aims to provide the participants with financial, moral, and social support to pursue Higher Education in the field they want, develop their leadership skills, and instill values of volunteerism and service, and enable their potential to lead change in their communities. Examples of tailored activities under the scholarship include: book clubs, leadership camps, community initiatives trainings, among others.

### **Valuable Girl Project**

The Valuable Girl Project is a multi-faceted development program that targets marginalized girls and young women in high-poverty areas in Egypt. Valuable Girl's main goal is to empower girls on the intrapersonal, interactional, and behavioral levels by investing in their potentials and empowering them to maximize their influence in their communities. The project brings together Muslim and Christian girls (ages 7-22) in a Big Sister-Little Sister mentorship arrangement that promotes peaceful co-existence, strengthens girls' understanding of their rights, and improves academic retention rates, along with other positive social and economic outcomes for participants. This unique opportunity empowers girls and young women to continue their education, raise their self-esteem, develop decision-making and leadership skills, raise awareness on gender-based violence and most importantly reduce their social isolation and break barriers of sectarianism.

Since its inception 18 years ago, the project has operated in over 50 sites across Egypt, and empowered more than 13,000 girls. In the past cycle that ended in October 2019, the project operated in 16 sites in three governorates, supporting the capacity building of 64 CDA staff, and introducing new interactive learning techniques and active learning methods among the 1600 participating girls.

### **Serve to Learn -**

Serve to Learn is a dynamic program that strengthens the ties of Coptic Diaspora volunteers (second and third generation Egyptians) with their homeland, Egypt, through serving underprivileged children over a span of three weeks. The program strives to provide youth with the hands-on experience and enable them not only to witness the challenges underserved children face, but actively participate in the effort to improve their lives by contributing, albeit short term, to their education. By living in their villages, teaching in classrooms, visiting their homes, and engaging with their community, the volunteers receive a multi-dimensional view of a Not Alone child. The immersive nature of the experience lets volunteers see a child from multiple vantages to give them a deeper and more insightful understanding of each child beyond the veneer of poverty. Upon their return, they are equipped to advocate as ambassadors for the cause of disadvantaged children in Egypt. Serve to Learn volunteers and alumni then become the driving force for future development of the country.

## Financial Review

### Financial position

2020 was a fruitful year where we raised 221,658 GBP of income which was used along with the income raised in 2019 to support our main programs in Egypt in 2020.

### Reserve policy

The Trustees consider that the charity has adequate reserves and will continue to raise funds for its projects.

### Principal funding sources

100% of Funds collected in 2020 in the UK was from individual donors

### Major risks

The Trustees have considered the position of the charity with regards to risks and, as it has no fixed costs or staff, they are satisfied that there are no major risks at the present with regards to its balance sheet but that position will be reviewed annually.

### Structure, governance and management

#### Governing Document


Coptic Orphans is a registered charity and a company limited by guarantee, registered in England and Wales. In the event of the company being wound up, the liability of members is limited to 10 GBP.

#### Statement of public benefit

The Trustees have paid due regard to the guidance of public benefit produced by the Charities Commission and are confident that the work of the charity meets all the criteria for public benefit.

This report has been prepared in accordance with the statement of Accounting and Reporting by Charities (revised in 2005) and in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and the Financial Reporting Standard for Smaller Entities (Effective April 2008).

This report was approved by the Directors / Trustees on September 08, 2021



Nermien Riad  
Executive Director