

OPERATION ORPHAN
(A COMPANY LIMITED BY GUARANTEE)

**ANNUAL REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
28TH FEBRUARY 2021**

OPERATION ORPHAN
(A COMPANY LIMITED BY GUARANTEE)

CHARITY REGISTRATION No: 1136170

COMPANY REGISTRATION No: 07148510

OPERATION ORPHAN
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LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1136170
COMPANY REGISTRATION NUMBER	07148510
DATE OF INCORPORATION	5th February 2010
START OF FINANCIAL YEAR	1st March 2020
END OF FINANCIAL YEAR	28th February 2021
DIRECTORS AT 29TH FEBRUARY 2020	Bradley Moore Cyrilyn Moore Damian Broughton Helen Broughton Dave Bignall Lyn Bignall Jez Currin Sarah Dickin
COMPANY SECRETARY	Bradley Moore
GOVERNING DOCUMENT	Memorandum and Articles of Association incorporated 5th February 2010.

OBJECTS

- (a) The relief of poverty and hardship among orphans and vulnerable young children in such parts of the world through the provision of shelter, food, health, education and other such charitable services as the Trustees from time to time may think fit.
- (b) To promote sustainable development for the benefit of the public by: **i)** The relief of poverty and the improvement of the condition of life in socially and disadvantaged communities, **ii)** The promotion of sustainable means of achieving economic growth and regeneration. Sustainable development means development, which meets the needs of the present without compromising the ability of the future generations to meet their own needs.
- (c) The objects are carried out in accordance with Christian principles without the distinction of race, sex, political, religious or other opinions as the Trustees from time to time may think fit.

REGISTERED ADDRESS 143 Attenborough Lane
Attenborough
Nottingham
NG9 6AA

BANKERS Barclays Bank Plc.
Leicester
LE87 2BB

ACCOUNTANTS Nebula Accountants
31 Crown Way
Chellaston
Derby
DE73 5NU

OPERATION ORPHAN
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 28TH FEBRUARY 2021

Charity Name
Operation Orphan

Charity Registration Number
1136170

Company Registration Number
7148510

Registered Company Address
143 Attenborough Lane, Attenborough, Nottingham NG9 6AA

Directors/Trustees

Bradley Moore
Cyrilyn Moore
Dave Bignall
Lyn Bignall
Damian Broughton
Helen Broughton
Jez Currin
Sarah Dickin

Staff

Bradley Moore - Managing Director
Cyrilyn Moore - Director
Caitlin Sayce - Operations Manager
Heather Sharp - Administrative Assistant
John Portwood – Forget-Me-Notts and Warehouse Coordinator
Reuben Crew – Warehouse Coordinator

NTU Placement Students

Chloe Skeavington
Kelly Raubenheimer

Note from Managing Director

What a year it has been. I am so proud of all our teams for their commitment to helping the children and going above and beyond in many cases. The thing that has impacted the children the most this year is lockdown. We have had zero Covid cases or situations directly linked to the virus itself, unlike in Sierra Leone with Ebola, but an overwhelming number of issues created by the lockdown. In countries where we have residential care, the children have all been safe and taken care of, but in countries where children live in the community we have seen children raped, abandoned, fall so far behind in education due to lack of connectivity to the internet and primary school girls becoming pregnant, to name a few of the issues. Thankfully our teams have been in place to respond and care for these children.

On a positive note, we started a new sustainable business called Waste Nott Want Nott, which is now generating good money to help support the children. The lack of community fundraising due to the lockdowns resulted in a significant decrease in our income. I could not be more proud of the team who have used limited resources to maintain support through all the lockdowns. In the UK we were one of a very few number of charities that still operated in the community, delivering practical support into the homes of the children identified by social services. Our Forget-Me-Notts team, with support from our Crisis Response Team, helped over 500 children and installed over 230 beds including many other household items and consumables that made a positive impact on the children's home environment. We also expanded our operation into Lancashire, supporting families across the Fylde and Wyre.

I see the economic impact and the social impact of domestic violence and abuse being with us for many years and we are committed to standing in the gap for the children affected by these life altering challenges.

I want to personally thank everyone who stood with us this year and made it possible for us to continue supporting the children across all our projects. We have proven we are relevant and can deliver in the most challenging of environments and this encourages me and gives me confidence for our future.

Thank you.

Brad

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**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 28TH FEBRUARY 2021**

The Vision

The vision of the charity is to improve the quality of life for orphans and vulnerable children in a holistic, culturally relevant and sustainable way.

The Goal

The goal is to invest in the nurturing, development and overall well-being of orphans, whilst proactively engaging with vulnerable children to improve their standard of living and to prevent them from becoming orphans.

The Aim

The aim is to develop a substantial resource of finance, products and professional skill in the following five streams:

- i) Sustainable Development - helping partner projects, communities, families or individuals become as self-sufficient as possible.
- ii) Education - ensuring children have access to quality education.
- iii) Health Care - ensuring children have access to quality health care.
- iv) Poverty Relief - providing basic services for communities, families or individuals who are in crisis, ensuring they have access to clean water, quality nutrition and appropriate sanitation provision.
- v) Spiritual and Psychosocial - working with churches and support groups to deliver a quality response to the multitude of unseen human needs both through direct care and training.

The Strategy

The goal is delivered primarily by working closely with key partner organisations. Where gaps in the care structure become apparent, the charity implements new and relevant initiatives.

In areas where orphans are naturally absorbed into extended families the strategy is to view the community as the orphanage and strengthen this existing care structure.

In cultures and communities where families cannot or do not look after orphans the charity will support and if necessary, develop quality orphanages that provide a high standard of care.

The charity will raise awareness, advocate for and release the appropriate skills and resources into situations where vulnerable children are found, this includes orphans and those living in extreme poverty.

Where children are orphaned through a sudden disaster, natural or manmade, the charity will do everything possible to ensure these children are identified, supported and connected to a safe and loving care structure.

The Fundraising Strategy

New donors to the charity mostly come through relationships and word of mouth. This has led to increased individual, school and corporate donors. The charity's fundamental fundraising strategy is to earn the trust of new donors by showing them what we have done to address the various needs of the children in the numerous contexts we operate. Stories of success naturally inspire people and as a result giving organically grows. We use social media, website, blogs and printed materials to share these stories.

Donors can give to specific projects or simply to Operation Orphan for the charity to distribute across all projects. However, in order to communicate effectively to donors about how they can support the children, the charity has also developed the Keep a Child Sponsorship Scheme. This is not a way of sponsoring individual children, but instead a way of giving into the care structure around the children. This is covered under the four different areas of Keep a Child Warm, Healthy, Learning and Safe.

Building relationships with corporates and schools is a strategic fundraising strategy, aligning CSR policies with the charity's objectives. Each year the number of companies and schools that partner with Operation Orphan increases.

The charity is registered with the ICO and works within the legal framework outlined by the commission. The charity has reviewed its data protection and updated policies and procedures in accordance with GDPR.

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**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 28TH FEBRUARY 2021**

Staff, Trustees and Volunteers

Operation Orphan has held two Trustees' meetings dated 10/12/20 and 4/02/2021 but were in regular operational contact throughout the year.

The charity welcomed their third intern from Trent University psychology department. Kelly Raubenheimer joined in July and has been an absolute star as we have navigated many changes throughout the year.

Chloe Skevington left to return to university in July but remains as a volunteer member of our Forget-Me-Notts project.

There have been no staff changes throughout the year but Heather transitioned from Keep a Child Warm Coordinator to Forget-Me-Notts Central Team Coordinator.

Dave and Lyn Bignall stepped off the board at the end of February. We are incredibly grateful for their time and amazing input on the board and will miss them.

Fundraising and Corporate Engagement

Danbro

Danbro continues to support the charity by underwriting the core administration costs. This makes it possible for the charity to maintain the excellent promise that 100% of financial donations received will be used to help children through the projects. This USP means the charity can ensure donor confidence remains high.

Helen Broughton, Danbro MD and Operation Orphan MD, Brad Moore and Jo-Anna Russon, have completed writing a paper for the Development Studies Association (DSA) outlining the relationship between Danbro and Operation Orphan. This has been peer reviewed and approved for publishing.

Media Collective

Jez and his amazing team continue to cover the costs of the website, provide a free design service for the website, print and online material and contribute in many ways to the visual and virtual presence of the charity.

Deloitte

Brad had the privilege of working with John, Tom and Maria from Deloitte on a pro-bono piece of consulting. The focus was looking at ways we could ensure our foundation was strong enough to grow. This resulted in a great piece of work looking at our Purpose Statement and narrative and then cascading this into a strategic roadmap.

Ikano Bank

Ikano have been an incredible supporter of Operation Orphan this year, with funding grants coming from the UK and European funds. We continue to work together.

TexTek

We are using TexTek to recycle mattresses, sofas and bed bases collected through Waste Nott Want Nott. This is resulting in the generation of cash to support the projects. New mattresses were collected from TexTek and distributed for most of the year but this stopped, due to external reasons in February.

Other companies and networks that support Operation Orphan in various ways include:

Smellie Savage, Home Outlet, Silver X Logistics, Russell Scanlon, Harper Recruitment, Engie, Halifax, OPG and CP Walker.

Waste Nott Want Nott

In October, Brad had a conversation with the owner of TexTek. It seemed there was a good business opportunity where we would start collecting bulk waste in Nottingham and take it to get shredded and recycled at TexTek. By charging for this service, the venture could potentially generate unrestricted funds for the charity. The first thing to secure was space to temporarily store the items. We are incredibly grateful to EweMove Beeston for allowing us to use their back yard. With the basic infrastructure in place, we started off with one collection a week, using the shop facility on the website to process orders. With some good advertising on local forums the orders started coming in. The charity registered for their waste carriers licence and began operating in November.

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**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 28TH FEBRUARY 2021**

Thanks to the ongoing generosity of Media Collective, we were able to start using a scheduling app on the website, which made things so much easier to manage. Duncan and Jon began volunteering their time as drivers and soon we were up to 2 collection nights a week. In addition to this we secured our first commercial contract with Total Reclaims and processed over 100 mattresses and 40 sofas. This, coupled with two local commercial contracts with Vale Clearances and Derby Bed Centre, has meant that up to the end of Feb the project had generated just under £2000 of profit over the few short months before the end of our financial year.

The strapline “Helping You – Helping the Environment – Helping Children” has resonated with the public. The main reason for people ordering is the confidence that their item will not end up in landfill.

Plans for the future are: to set WNNW up as a wholly owned trading subsidiary of OO, expand collections to Derby; to increase the number of collections each week; to increase the number of commercial contracts; to hire a driver; and where possible, to provide this service for vulnerable families,



Pop-Up Shop

In partnership with CP Walker we were able to open a pop-up shop at a vacant property in Beeston. Though short-lived, Caitlin and Kelly were able to get everything in place to safely collect emergency relief items as well as being able to sell items when restrictions were lifted. The pop-up shop will open again when a new property is identified by the estate agent.



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**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 28TH FEBRUARY 2021**

Project Updates

Sierra Leone

Heaven Homes (HH) and Heaven Homes Children's Centre (HHCC) has 19 paid staff and two volunteers – 11 teachers, 4 aunties, 3 security guards and 1 administrator.

The Learning Centre currently has 120 children enrolled and 40 children living in the care of HHCC in four purpose-built homes.

Operation Orphan contributes £310 per month towards the running costs of the homes and to cover the salary of the social worker. This contribution has continued throughout the year and the children are all well and safe due to their location.

No Covid-19 cases or safeguarding issues were reported.

Democratic Republic of Congo

Operation Orphan sends \$800 - \$1000 per month to Hebron Homes to cover the living, educational and medical costs of the 24 children in care. The farm has produced good crops this year and these are used to supplement the children's diet. Some of the crops are sold for cash.

Lockdown has meant the children have not gone to school for much of the year. Funds have continued to be sent in order to maintain care for the children. Schools have returned at the end of Feb and funds were sent to buy uniforms and stationery as well as cover school fees.

The farm continued to be productive and funds were sent to purchase seeds. All the children are safe and well.

No Covid-19 cases or safeguarding issues were reported.



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**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 28TH FEBRUARY 2021**

Uganda

Uganda has been one of the most challenging environments during lockdown. Two critical factors have been the cause of this. Firstly, when one of the students was raped, it resulted in the team being called to assist the police and social services leading to us taking 10 children into emergency care. Temporary custody was given and we had to purchase all the beds and clothing for the children in order to meet the government guidelines. Renovation work needed to take place in the home so that the boys and the girls could sleep in separate areas. A matron was hired to look after the children and funds were sent to ensure that medical and legal costs were covered for the girl who was raped. To date, 4 of the children have been reunified, however 6 have not been able to be placed safely with any extended family. A decision was made to take these children into long term care and funds were sent to build their living space in the family home. Bunk beds have also been built for the children.



Secondly, due to the demands of the government in relation to opening up the school, we needed to complete the main classroom block and ensure there is place for children to self-isolate as well as quarantine in the event of infection. Thanks to a timely and sizable donation (if we didn't have this the whole school would have had to shut), we completed the new classroom building work and ensured all Covid measures were in place. We decided to only put 5 of the 20 beds in place, adding more should there be an increase in infections. The school reopened to p7 students who wrote exams. In addition to the above, food parcels and mosquito nets were distributed to the children of Pencott.

No Covid-19 cases were reported.



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**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 28TH FEBRUARY 2021**

Ghana

The nutrition centre continues to rescue severely malnourished children and throughout this year have safely provided this service. The centre has also undergone a full maintenance program and is ready to continue service.

Funds were also sent to help prepare the nutrition centre and medical centre for Covid patients at the beginning of the pandemic.

No Covid-19 cases or safeguarding issues were reported.



Zimbabwe

Unfortunately, schools were shut in Zimbabwe for the whole of the academic year, only returning in Feb 2021. Exam classes still had to sit their exams, but no child was able to go to school. Only those with access to the internet could continue online learning. The truth is that the majority of the children we support could not afford to do this. In fact, most of the children had no access to a smart phone, let alone a computer.

Amatelaz Homework Centre

Between 35 and 45 orphans access the services of the Homework Centre every school day during school term. The team consists of a centre manager, coordinator, two tutors, two pastoral carers and some volunteers. The mission of the Centre is to help the children understand and complete their homework, ensuring they keep up with the demands of school. A lot of work is done to broaden their understanding of life and develop the skills to interact effectively in society. All of the children have English as their second language so a lot of work is done to improve their English language skills.

Our team continued to provide support to the children throughout the year long lock down. Relief food parcels were distributed and the centre re opened temporarily before Christmas before being closed again. Data bundles were provided for those who had access to a smart phone and revision lessons were sent out to help exam classes prepare for their exams.

The focus was to ensure we maintained contact with the team and addressed any crisis that emerged. The impact of lockdown will be felt for many years to come.

No Covid-19 cases or safeguarding issues were reported.



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**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 28TH FEBRUARY 2021**

University Scholarship

Naomi successfully passed her first year at university, studying laboratory science. When lockdown came into force, she had to move out of halls of residence and back into her grandmother's single room accommodation. Funds were sent to cover internet and electricity costs as well as living expenses. In Dec 2020 she was able to move back into residence and has been in lockdown

She was awarded the Deans commendation for her incredible work in her first year. No Covid-19 cases or safeguarding issues were reported.

Children of Hope

As schools were closed the team remained in contact with the children, ensuring they were safe and had their basic needs met. Relief parcels were regularly distributed and all the children have remained safe and secure throughout the lockdown. No Covid-19 cases or safeguarding issues were reported.

Nzeve

Like the other projects, the welfare of the children was monitored and support given where needed. No Covid-19 cases or safeguarding issues were reported.

Hope for Life

Support groups had to stop due to the lockdown. We are regrouping now as things are beginning to ease. No safeguarding issues were reported.

Cyclone Idai

Everything was in place for the children to return to school in February. The impact of the lockdown is yet to be understood as these children had no access to learning for the whole year. No safeguarding issues were reported.

Moldova

Due to Brexit and the pandemic, the Keep a Child Warm distribution was cancelled. Our priority is to ensure Social Services are equipped to help the children. Having spoken to the team it was agreed that regular boxes of nappies and sanitary products be sent by courier to Cahul. Cost analyses shows that there is a similar cost between sending and purchasing the items locally, but due to the potential mismanagement of funds, it has been decided to send the items. The large clothing distribution will be reviewed as global conditions become clearer.

Keep a Child Warm

This year we have had to pivot and adapt quickly. The main distribution to Moldova was canceled but the need for winter clothing remains. We decided to experiment and link a UK school with a children's home, seeing if enough clothes could be collected to send overseas. The other reason to do this was to see exactly how much it would cost to ship enough clothes for 40-50 children now that the UK has left the EU.

The result was that only one school, Trent College, was able to deliver this due to their unique situation. Other schools found it too much and could not complete the task. This was mainly due to the lockdown. Companies that also tried to complete the task could not, as most of their employees worked from home as a result of the lockdown. As a result, only 1 shipment was made to a children's home in Romania. 45 Children received a winter pack. It cost £700 to ship 1 pallet of clothing and it took over 3 weeks to arrive.

We fundamentally believe in the importance of the project and will continue to find ways to operate as things hopefully improve.



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**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 28TH FEBRUARY 2021**

Forget – Me – Notts

As the pandemic hit, we made a decision to do everything we could to maintain services and support the vulnerable children referred to us from social services. With the assistance of the Crisis Response team in the first lockdown and the FMN team in the second, we achieved this goal. We received 299 referrals (10 unfulfilled, 23 cancelled by Social worker, 29 outstanding) and completed 237 of them. The team helped 520 children and installed 230 beds. Other items like white goods, drawers, wardrobes, stairgates, kitchen items, microwaves, hobs, food parcels, toiletries, toys, baby baskets, hand knitted blankets, new bedding sets and other supplies were also given.

We were incredibly grateful for a number of significant donations from a private foundation, Ikano bank, and individuals, that empowered us to keep operating.

During the first lockdown we worked closely with Erewash and Amber Valley Social Services, and their senior managers triaged all the referrals to ensure we only deployed to the families that most urgently needed help. This worked incredibly well and really helped everyone be confident that the risks we were taking were justified.

Towards the end of the year we were delighted to open the new Lancashire Hub in partnership with Hope Church Lytham. The team of volunteers were trained and equipped from the Nottingham office and have successfully fulfilled referrals across Fylde and Wyre and into Blackpool city.

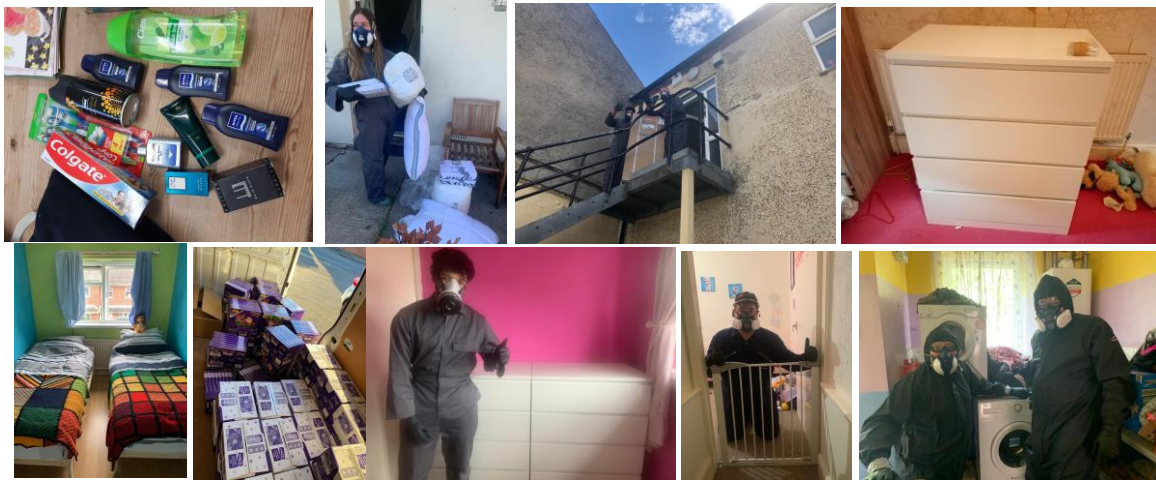
Chilwell Sixth Form ran a campaign to collect and prepare boxes of nonperishable food and toiletries for families. The FMN team would then give these gifts to the families when completing a referral. These gifts were always gratefully received.

Donations through Amazon and the online shop kept coming through, and as things eased later in the year, the team were able to resume receiving donations from the local community.



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**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 28TH FEBRUARY 2021**



Christmas and Easter

Chloe, our placement student from Nottingham Trent University did a fantastic job with our Easter collection despite the first lockdown coming into force. She was able to collect and safely distribute 800 gifts to vulnerable children through social services. Kelly, our next placement student from Nottingham Trent University, also did an outstanding job delivering 2000 Christmas gifts for vulnerable children in the most challenging of circumstances. Coordinating the Covid-safe collection, wrapping, and delivery of the gifts was a major undertaking and she completed it successfully. During this she made a connection with a local confectionary company called TTK Confectionary, who donated extra gifts and offered to explore the potential of them creating a bespoke Easter gift for 2021.



OPERATION ORPHAN
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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 28TH FEBRUARY 2021

Hope Alive Tour

Unfortunately, we had to postpone the April tour due to Covid restrictions. Everything was in place for the tour to take place. The shirts were printed and all the runners had paid their registration fee. Michael and Neil have done a fantastic job recruiting runners. The plan is for the tour to take place in October 2021.

Crisis Response Team

The team were amazing in their response to maintaining Forget-Me-Notts response during the first lockdown. Because the virus was still relatively unknown, all precautions were taken to ensure the safety of the families and the team. The deployment helped refine our HAZMAT capabilities and experience and now the team is fully kitted out to handle a major situation whilst overseas on deployment.

Global Expeditions

Unfortunately we had to cancel all planned trips due to Covid restrictions

ThirdSEC

As global travel virtually came to a standstill, ThirdSEC services were not needed.

**OPERATION ORPHAN
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**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 28TH FEBRUARY 2021**

Statement of Directors' Responsibilities:

The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to:-

select suitable accounting policies and then apply them consistently;

make judgements and estimates that are reasonable and prudent;

prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business and;

state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

I approve the attached statement of financial activities and balance sheet for the year ended 28th February 2021, and confirm that I have made available all information necessary for its preparation.

Approved by the directors on the 27/9/21

Signed on their behalf by Director 

Print name:

BRADLEY MOORE

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Independent Examiner's Report to the Trustees of Operation Orphan Ltd

I report to the charity trustees on my examination of the accounts of the company for the year ended 28th February 2021 which are set out on pages 18 to 29.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act'). Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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



Christian Cloherty
FCCA/CTA
CTA
31 Crown way, Chellaston, Derby, DE73 5NU
Date: 28 July 2021

OPERATION ORPHAN
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STATEMENT OF FINANCIAL ACTIVITIES FOR THE
YEAR ENDED 28TH FEBRUARY 2021

(Incorporating Income & Expenditure Account)

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2020/21	TOTAL 2019/20
INCOMING RESOURCES					
Incoming Resources from Generated Funds					
Donations, Legacies & Similar Income	3a	160,307	78,404	238,711	290,868
Activities for Generating Funds	3b	3,420		3,420	9,524
Investments Income	3c				
Charitable Activities	3d		(5,850)	(5,850)	27,200
Other Incoming Resources	3e	5,590		5,590	500
TOTAL INCOMING RESOURCES		169,317	72,554	241,871	328,092
RESOURCES EXPENDED					
Costs of Generating Funds					
Charitable Activities	4a	116,239	115,461	231,700	342,098
Governance Costs	4b	14,181	0	14,181	17,021
TOTAL RESOURCES EXPENDED		130,420	115,461	245,881	359,119
NET INCOMING/ (OUTGOING) RESOURCES		38,897	(42,907)	(4,010)	(31,027)
Total Funds Brought Forward		(11,517)	63,896	52,379	83,405
TOTAL FUNDS CARRIED FORWARD		27,380	20,989	48,369	52,379

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 19 to 27 form part of these financial statements.

OPERATION ORPHAN
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28TH FEBRUARY 2021

BALANCE SHEET
AS AT 28TH FEBRUARY 2021

	Note	Unrestricted Funds £	Restricted Funds £	2020/21 Total £	2019/20 Total £
Fixed Assets					
Tangible Assets	2	18,760		18,760	24,099
Total Fixed Tangible Assets		18,760		18,760	24,099
Current Assets					
Debtors & Prepayments	7	5,393		5,393	3,093
Cash at Bank and in Hand	6	27,807	25,071	52,878	52,465
Total Current Assets		33,200	25,071	58,271	55,558
Creditors: Amounts falling due in one year	8	8,191		8,191	3,034
Total assets less current liabilities		25,009	25,071	50,080	52,524
Creditors: Amounts falling due after one year	9	20,471		20,471	24,243
NET ASSETS		23,298	25,071	48,369	52,379
Funds of the Charity					
General Funds		23,298		23,298	749
Restricted Funds	5		25,071	25,071	51,630
Total Funds		23,298	25,071	48,369	52,379

Directors' Responsibilities:

The directors are satisfied that for the year ended on 28th February 2021 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 16.

The directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The directors acknowledge their responsibility for ensuring that the company keeps proper accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and if its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the Directors on the 27/9/21

Signed on their behalf by Director 

Print Name: BRADLEY MOORE

**OPERATION ORPHAN
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28TH FEBRUARY 2021**

1. ACCOUNTING POLICIES

Basis of Preparation

The financial statements have been prepared in accordance with all applicable accounting standards, as modified by the SORP. The accounts have been drawn up in accordance with the provisions of the Charities (Accounts and Reports) Regulations 2008 and the Companies Acts, and include the results of the charity's operations which are described in the Trustees' Report, all of which are continuing.

Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the charity's operation and in order to comply with the requirements of the SORP.

The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

The particular accounting policies adopted are set out below.

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the Directors are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA in the same financial period as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

OPERATION ORPHAN
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28TH FEBRUARY 2021

1. ACCOUNTING POLICIES (Continued)

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the Directors' annual report.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the Directors' meetings and cost of any legal advice to Directors on governance or constitutional matters.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at Directors' best estimate of market value.

Fixed Tangible Assets

It is the policy of the charitable company to write off the cost of small fixed asset investments in the period of acquisition costing less than £500.

Depreciation Expenses

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied per annum are as follows:

Equipment / motor vehicles	25% - Reducing Balance Basis
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Changes in Accounting policies and previous accounts

There has been no change to the accounting policies (variation rules and methods of accounting) since last year, and no changes to the previous accounts.

OPERATION ORPHAN
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28TH FEBRUARY 2021

2. TANGIBLE FIXED ASSETS

		General Equipment £	Restricted Equipment £	2020/21 Total £
Cost	01-Mar-20	36,731		36,731
Additions		920		920
Cost at	28-Feb-21	<u>37,651</u>		<u>37,651</u>
Depreciation	01-Mar-20	12,666		12,666
Charge		6,225		6,225
Depreciation at	28-Feb-21	<u>18,891</u>		<u>18,891</u>
Net Book Value	28-Feb-21	18,760		18,760
Net Book Value	29-Feb-20	24,098		24,098

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

28th February 2021 : None

29th February 2020 : None

OPERATION ORPHAN
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 28TH FEBRUARY 2021

3. INCOMING RESOURCES

Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2020/21 £	TOTAL 2019/20 £
a) Donations, Legacies & Similar Income				
Gifts & Donations	46,248	71,757	118,005	160,275
Gift Aid Tax Recoverable	11,059	6,647	17,706	13,153
Grants Received	103,000	0	103,000	113,128
Donations in Kind				4,312
	160,307	78,404	238,711	290,868
b) Activities for Generating Funds				
Fundraising Income	3,420		3,420	9,524
	3,420		3,420	9,524
c) Investment Income				
Bank Interest	-	-	-	-
d) Charitable Activities				
Global Expeditions		(5,850)	(5,850)	27,200
		(5,850)	(5,850)	27,200
e) Other Incoming				
HMRC JRS	5,590	-	5,590	
Sundry income				500
	5,590	-	5,590	500

OPERATION ORPHAN
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 28TH FEBRUARY 2021

4. RESOURCES EXPENDED

	Unrestricted Funds £	Restricted Funds £	TOTAL 2020/21 £	TOTAL 2019/20 £
Note				
a) Charitable Activities				
Administrative Expenses	0	0	4,640	5,249
Advertising & Publicity	13	0	13	2,508
Books & Literature	0	0	0	0
Depreciation Expense	6,259	0	6,259	8,206
Fund raising costs	0	0	0	27
Global Expeditions	0	(1,520)	(1,520)	13,800
Grants Payable	0	88,075	88,075	122,059
Praxis Costs	0	0	0	131
Printing, Postage & Stationery	190	0	190	2,097
Project Costs	0	28,907	28,097	80,050
Rent & Rates	6,043	0	6,043	8,557
Staff Costs	91,578	0	91,578	93,007
Computer costs	4,640		4,640	0
Sundry Expenses	1,017	0	1,017	767
Telephone Costs	3,233	0	3,233	2,136
Travel & Subsistence	2,228	0	2,228	3,216
Utility Costs	798	0	798	738
	116.239	115.461	231.699	342.098
b) Governance Costs				
Bank & Interest Charges	1,800	0	1,800	967
Insurance Costs	3,696	0	3,696	7,035
Accountancy Fees	7,411	0	7,411	8,231
Legal & Professional Fees	1,274	0	1,274	788
	14.181	0	14.181	17.021

OPERATION ORPHAN
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 28TH FEBRUARY 2021

5. RESTRICTED FUNDS

	01/03/2020	Income	Expenditure	Transfers	28/02/2021
Congo	0	166	7,200	7,034	0
CRT: COVID-19	0	11,171	6,934	-4,237	0
CRT: Development	0	6	0		6
CRT: One-off costs	0	0	466	466	0
Forget Me Notts	34,177	23,013	51,785		5,405
Ghana General	8,006	3,836	2,000	-3,645	6,197
Ghana: Kings School	1,037	465	855		647
Ghana: Nutrition Centre	354	501	4,500	3,645	0
Ghana: Overseas Projects	854	0	0		854
Hope Alive Tour	3,314	685	277		3,722
Iraq	1,190	0	800		390
KAC: Learning	0	60	0		60
KAC: Warm	0	30	2716	2686	0
Memorial – Helen Griffith	668	0	0		668
Moldova Fund	0	1,200	0		1,200
Nepal	0	139	3,752	3,613	0
Rubbish Science	1,426	0	0		1,426
Russia: I believe in a miracle	0	3,513	100		3,413
Sierra Leon - Heaven Home	0	554	3,720	3,166	0
Uganda: General	-5	786	747	-19	15
Uganda: Joy	40	0	240	200	0
Uganda: Nangoli's family	0	500	420		80
Uganda: Pencott Primary School	394	19,146	41,002	21,780	318
Zimbabwe: Amatelaz	2	3,178	9,012	5,965	134
Zimbabwe: Idai Orphans	0	476	0		476
Zimbabwe: Nzeve	173	2,330	4,822	2,379	60
Zimbabwe Scholarship fund	0	0	3,100	3,100	0
Total	51,630	71,757	144,449	46,134	25,071

The restricted funds are wholly represented by the cash reserves of the charity and are to be expended as specified above. The restricted funds in deficit are classed as continued operations and funds will be replenished in the coming financial period.

OPERATION ORPHAN
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 28TH FEBRUARY 2021

6. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	Total 2020/21 £	Total 2019/20 £
Cash at Bank and in Hand	27,807	25,071	52,878	52,465
	27,807	25,071	52,878	52,465

7. DEBTORS & PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	Total 2020/21 £	Total 2019/20 £
Debtors & Prepayments	5,393	0	5,393	3,093
	5,393	0	5,393	3,848

8. CREDITORS & ACCRUALS

	Unrestricted Fund £	Restricted Fund £	Total 2020/21 £	Total 2019/20 £
Sundry Creditors	1,865		1,865	1,012
Accountancy fees	1,000		1,000	1,000
Tax & NI	5,326		5,326	1,022
	8,191		8,191	3,034

9. CREDITORS: LONG TERM LIABILITIES

	Unrestricted Fund £	Restricted Fund £	Total 2020/21 £	Total 2019/20 £
HP Liability	20,471		20,471	24,243
	20,471		20,471	24,243

OPERATION ORPHAN
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 28TH FEBRUARY 2021

10. STAFF COSTS AND NUMBERS

	2020/21	2019/20
	£	£
Gross Wages and Salaries	83,996	90,099
Employer's National Insurance Costs	4,794	4,493
Pension Contributions	1,410	2,908
	<u>90,200</u>	<u>97,500</u>

Employees who were engaged in each of the following activities:

	2020/21	2019/20
	TOTAL	TOTAL
Activities in furtherance of organisation's objects	5	5
	<u>5</u>	<u>5</u>

The Charity operates a PAYE scheme to pay all employed members of staff and no employees received emoluments of over £60,000. (2019/20: £60,000)

11. RECONCILIATION OF MOVEMENT ON CAPITAL AND RESERVES

The Company is Limited by Guarantee (07148510) and is a Charity registered with the Charity Commission (1136170) and does not have a Share capital and has no income subject to Corporation Tax.

	Note	2020/21	2019/20
		£	£
Profit/ Deficit for the financial year		(4,010)	(31,026)
Other Recognised Gains			
		<u>(4,010)</u>	<u>(31,026)</u>
Balance Brought Forward		52,379	83,405
Closing Funds at 29th February 2020		<u>48,369</u>	<u>52,379</u>

**OPERATION ORPHAN
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 28TH FEBRUARY 2021**

12. DIRECTORS AND OTHER RELATED PARTIES

During the financial period Director Mr. Bradley Moore received £31,600 (2019/20: £25,953) in salary related payments in managing and administering the Charity in furtherance of the Charity's objects.

During the financial period Director Mrs. Cyrilyn Moore received £4,992 (2019/20: £11,094) in salary related payments in her capacity as executive Directors of Operation Orphan in furtherance of the Charity's objects.

No other payments were made to Directors or any persons connected with them during this financial period. No other material transaction took place between the organisation and a Director or any person connected with them.

13. RISK ASSESSMENT

The Directors actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Directors have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

14. RESERVES POLICY

The Directors have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The Directors aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The directors will endeavor not to set aside funds unnecessarily.

15. PUBLIC BENEFIT

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.