

OPERATION ORPHAN
(A COMPANY LIMITED BY GUARANTEE)

**ANNUAL REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 29TH
FEBRUARY 2024**

OPERATION ORPHAN
(A COMPANY LIMITED BY GUARANTEE)

CHARITY REGISTRATION No: 1136170

COMPANY REGISTRATION No: 07148510

OPERATION ORPHAN
(A COMPANY LIMITED BY GUARANTEE)

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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 2023
END OF FINANCIAL YEAR	29th February 2024
DIRECTORS AT 28TH FEBRUARY 2023	Bradley Moore Cyrilyn Moore Damian Broughton Helen Broughton Jeremey 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
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BANKERS	Barclays Bank Plc. Leicester LE87 2BB
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ACCOUNTANTS	Nebula Accountants 31 Crown Way Chellaston Derby DE73 5NU
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OPERATION ORPHAN
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 29TH FEBRUARY 2024

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
Damian Broughton
Helen Broughton
Jeremey Currin
Sarah Dickin
Hope Plumb
Kezia Lawrence – Graham
Jordan Lawrence – Graham

Staff
Brad Moore
Cyrilyn Moore
Caitlin Sayce
Dave Hearn
Heather Sharp
Emma Archer
Matt Simpson
Aaron Sedgewick
Dan Griffith

Interns
Nicole Portugal
Hefin Gorham

Note from Managing Director

I am so proud of everyone who has stepped forward to help the children this year. When I think of the many ways care is delivered across the world, I am honoured to be a part of such an awesome team. The earthquake in Turkey was a great example of how we all rallied together to deliver a response that was so gratefully received and appreciated by the survivors and the Turkish government.

The cost of living crisis is having a profound impact everywhere and we are adapting to ensure we can continue providing the support the children need. Our donors and supporters are the back bone of the charity and without them, we could do nothing. I want to thank them from the bottom of my heart for trusting us to disperse their hard earned contributions in a way that has the greatest positive impact in the children's lives.

Brad

The Vision

Operation Orphan exists to keep orphans and vulnerable children around the world - safe, warm, healthy, and learning.

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.

Staff, Trustees and Volunteers

The trustees met 3 times this year in May, July and January. The new trustees have settled in well and are a positive addition to the team. Volunteers from companies and the local community stepped up during our response to the earthquake in Turkey and have contributed significantly to the sorting and preparation of aid. The army of knitters continue to send in hundreds of hand knitted blankets, which have called 'Trauma Therapy Blankets' as they are such a help to those receiving them in bringing comfort, warmth and joy. The DofE programme continues with students completing their

bronze volunteering with us. We have reshuffled our UK staff into roles that better suit their goals and skills. This reshuffle was incredibly positive and the team are now in great shape.

Fundraising and Corporate Engagement

Funds for our response to Turkey were incredibly positive and helped the team deploy 3 times to the disaster zone. Larger Nottingham based companies gave and relationships are being developed where staff are now volunteering as part of their CSR commitment. We had some notable donations from The Nottingham Building Society, Ikano Bank, Distinct Recruitment and the London Stock Exchange Foundation. Danbro, The Media Collective, Silver X and Smellie Savage continue to invest in our core costs and Ikano Bank remain a constant supporter of the work. Monarch Educational supplies have stepped forward and focusing their generous donations to Forget-Me-Notts.

However overall we have seen a return to pre-Ukraine income and a slight drop in funds due to the increase in the cost of living. As this pressure mounts, so this effects charitable donations.

Waste Nott Want Nott (WNWN)

The business continues to grow but is yet to become noticeably profitable. This is due to a number of factors, namely the increased costs in running a small business and finding the right amount and configuration of staff to process the items we have coming through. There were also some legislation changes which had an impact on cash flow while Brad was out the country. Jez has been incredibly supportive in building the business and a new website will be launched in April. The positive signs are that the business is growing and the profitable boundary line is very close.

Project Updates

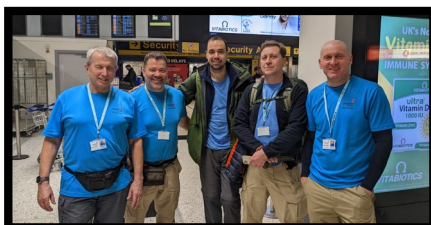
Names of children mentioned have been changed

Turkey Earthquake – Crisis Response

On February 6 2023 a magnitude 7.8 earthquake hit Turkey, followed by multiple aftershocks that devastated regions and cities across Turkey and Syria. Over 750 000 buildings were destroyed and sadly over 60,000 deaths were recorded in those countries. What followed was mass migration (of over a million IDPs) and uncertainty (560,000+ in IDP camps). The Operation Orphan Crisis Response Team was activated and the offer of assistance was accepted by the Turkish Ministry of Family and Social Services. They deployed the team deployed to the worst hit area, the Hatay region, including Antakya, Samandag, and Arsuz. Over 350 000 buildings were destroyed in Antakya. Through local links and using our ability to get outside the refugee camps, we were able to locate 100 new orphans, ensure their safety and security, and begin to provide for their long-term care through social services or family support.

Alpha Team (Feb 13-23) consisted of Brad Moore, Alex Hayes, Andi Hayes, Steve Fletcher, and Bence Fazekas

Bravo Team (Mar 13-23) consisted of Dave Hearn, Brad Moore, Tim Miles, Bence Fazekas and Paul Rowlands.



During the Turkey mission, Operation Orphan visited over 40 families and provided immediate emotional support, coupled with child-friendly trauma relief blankets, water filters, tents, and cash stipends to support 100 children and their carers.

Each deployment was a 'textbook' scenario for the Crisis Response Team, in that we deployed and operated exactly how CRT was envisioned when it was originally conceived. As always, providence and hard work enabled the team to connect with the government social services, deploy safely, and carry out a life-saving and life-changing mission. For each family/community we visited, we provided the following humanitarian aid:



- Tent
- Water filter (Aqua Box)
- Hand-knitted trauma blankets
- Solar-powered lights
- Toiletries
- Cleaning supplies
- Toys
- Cash stipend



Prior to this event, contact was made with Aquabox, who provide family and community water filters around the world. After meeting with one of their founders and directors, a partnership was established that would allow our teams to bring Aquabox filters on deployment. Aquabox provided 24 family-sized water filters which became the foundation of our humanitarian aid to families.

During the deployment, Brad established contact with Ekbal Hussain from the British Geological Survey, who was looking for "boots on the ground" information regarding the impacts of the earthquake. This started a conversation between the two about how CRT and BGS might be able to partner in the future. Dave and Brad met with BGS staff at their Keyworth offices and we are currently discussing what a future partnership could entail.



In addition to Fehmi, our 'assigned' social worker from the Ministry of Family and Social Services who became a friend and team member, we identified Yesemini, a local teacher with good English skills, great contacts, and a heart for children in the region. Fehmi and Yesemini represent Operation Orphan in the region, and we have set up Yesemini as a project coordinator that will help coordinate aid and supplies to our children and families.

Fehmi and Yasemini coordinated 2 extra visits to the families taking with them child psychologists from the Ministry of Family and Social Services to identify any serious trauma cases. Yasemini also facilitated all the under 10's to see a doctor for a medical checkup. Food parcels were also distributed at each visit.

The London Stock Exchange awarded a £20 000 grant to purchase laptops for the senior students as this was identified as a major hurdle in helping them integrate back into learning. As all their belongings were destroyed this capital investment was essential.



34 laptops were procured and set up through our Nottingham IT partner Smellie Savage. They ensured all the laptops were up to date and set up in Turkish. As the situation in Turkey moved from federal to local control, we had to reestablish permission to enter the earthquake zone again. This was achieved through a new relationship with a Lawyer in Istanbul who approached the governor of Hatay. He then gave us permission to enter and bring the laptops in duty free.

Charlie Team (Brad, Caitlin and Steve) was deployed with the laptops and they were distributed to very grateful families. Many of the children were doing well, but some were still able to establish links with the local Social Services and are now supporting them as they help the over 2000 children orphaned by the earthquake in Hatay.



Democratic Republic of Congo

Operation Orphan continues to provide \$USD1400 a month to Hebron Homes towards the education and living expenses of the children. Hebron Homes continues to provide a safe and loving home for 24 orphans in the town of Lubumbashi. Donald, Marie and the team face daily challenges trying to adapt and survive in a very difficult political and economic environment. One of the girls was admitted into hospital with appendicitis and Operation Orphan covered all the medical expenses for her surgery. The cost of living is increasing dramatically and this is having an impact on our unrestricted funds. A large donation was received from a local Nottingham benefactor that covered the renovation and expansion of the boy's room and sorted out the water supply at the home. The team continue to farm the land, but with the increased living costs, extra funds for the farming inputs was not available. The team are doing the best they can but the ability to expand production has been impacted. Donald and Marie continue to send receipts and evidence of how they spend the funds and they also keep us informed on the well-being of the children.

2 boys, who recently came to the home were illiterate as they had not gone to school. The first semester they were the bottom of the class, but Marie said they are now excelling in school.



Sierra Leone

Operation Orphan continues to provide £350 a month to the living and education costs of the children at Heaven Homes.

2 of the young men completed senior secondary school this year – One did exceptionally well in that whilst in boarding school he attained the position of prefect and achieved exceptional results in the West African Secondary School Certificate Examination (WASSCE). He currently works as Customer Care Agent at Africell Sierra Leone where he has learnt key financial management skills, leadership and independent living. The other young man has also completed the WASSCE exams and awaits his results. We have also seen 5 girls enter Senior Secondary School as Boarding students. One girl entered Bo Government Secondary Boarding School this year and reports from the school are that she excels academically and socially.

3 children have been resettled with their biological families in the community.

Uganda

This year has been challenging for the team as the cost of living has increased and the needs of the people have become even more exacerbated. The government has required more investment into schools and the ability for families to pay fees is becoming more and more difficult.

The founder of the school sadly has become increasingly more ill and frail and has required focused care. This has resulted in the need for succession and leadership transition which we have been working on for the last few years. This unfortunately has exposed a variety of motives and opportunistic moves by the founders' family members, with accusations and manipulation to gain control over funds coming to the surface. This has unfortunately included a few instances of misuse of funds by one individual (which was disclosed to Trustees at the time), who has now been removed from all leadership and management.

What has become apparent is who can and can't be trusted, but this has sadly come at a cost to some of the relationships between the immediate family. Transition to a trusted leader is very difficult in situations where there are huge temptations. It has been a challenging journey but the project is now stabilised.

The team are currently doing a review on the future of Pencott and how it can focus purely on the orphans in that community. The team are also addressing the possibility that some of the children in the place of safety who had been referred by social services, may have existing family. A full investigation into this is being conducted.

Throughout the leadership situation, the children have been at school and well at home. The place of safety has had a recent makeover.



The charity continues to provide funds for the care and education of the 11 children in the place of safety. Funds to cover a daily meal for all the children at Pencott, the staff salaries, consumables for teaching and infrastructure maintenance are also covered by Operation Orphan. As costs are rising rapidly and funding for overseas projects is becoming harder to secure here in the UK, a review into the future of the school in its current form is being done. The school has provided free primary education for children from the most disadvantaged families for over 14 years. Our mandate is to support orphans and so we are ensuring that where funds are tight, we are focusing on this as a priority.

Ghana

Operation Orphan continues to support 5 orphaned children's school places at the Kings Village Ghana. The school, medical centre and nutrition centre continue to provide much needed support to the Dagomba people north of Tamale. Sarah, one of our trustees visited the Kings village and reported on how the new maternity wing is operational and that the whole project is going incredibly well.

Zimbabwe

Amatalez

The homework centre continues to provide tutoring and a place a safety for orphans living in Sakubva. Many of the children see a dramatic improvement in their education results and the team continue to not only help with their education but also with life skills and pastoral care.

One of the ex-students has come back and is helping with the sciences. He has also started a project called Sport Talk which provides a safe space in the township for young people to talk about the drug epidemic that is ravaging the towns of Zimbabwe.

The homework centre continues to be a source of love and support to dozens of children referred by the local schools.

All 5 of the O Level students passed their exams, which was an incredible achievement.

Operation Orphan provides funding for the tutors, rent and consumables and the purchase of text books and other resources the children find expensive and hard to access.



Children of Hope

Operation Orphan funds the primary, secondary and vocational training for 60 children orphaned by HIV and Hurricane Idai in Zimbabwe. The Children of Hope project ensures orphans have access to an education, the right support to help complete their education and are empowered to generate an income in a country under extreme economic hardship.

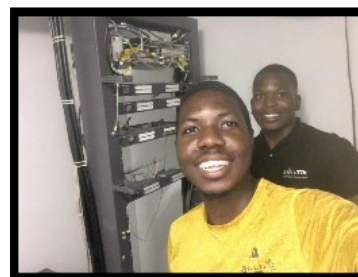
40 children are enrolled in Primary and Secondary school and 20 young adults enrolled in vocational training, which include welding, baking, hair dressing, event management, motor mechanics, plumbing, garment making, electronics, basic accounts, agriculture.

This intervention continues to help the children access education that will enable them to generate an income in a country where the economy is very weak and opportunities are limited. Giving the children access to vocational skills means their ability to generate income is increased exponentially as they offer services that all members of society need. With the added pastoral and coaching support of the team in Zimbabwe, the success stories are inspirational.

Some recent successes:



Steven qualified in catering and is working at Golden Peacock Hotel in Mutare



Daniel – telecommunications engineer. This picture is Daniel giving back to a younger student, inspiring him to pursue this career



Shep – Trained in catering and secured a job on Carnival cruises USA. Operation Orphan helped him get across to the USA to start his job. He now sends money back to help orphans and is building a bright future for himself



Tash qualified as a medical laboratory technician and is now working in the government laboratories.

Due to funding challenges a review is being conducted as to how we can ensure those who are at school continue to have their fees paid and complete the secondary education. The vocational element will be subject to funding.

Hope for Life

Hundreds of young people continue to access the support offered by Hope for Life. Memory, the coordinator for Children of Hope has stepped in to help bring more structure to the project. ARV's are really helping the young people live as normal a life as possible, even though they have HIV. Funds from Operation Orphan are used to help with the coordination and facilitation of the support groups and towards refreshments during the sessions. This young couple got married in November. They met at the group and have now started a new life together.



Kenya

Kids League Kenya currently has 115 young people on the programme: 23 in Form One, 19 in Form Two, 15 in Form Three, 13 in Form Four, 6 attending colleges, and 39 enrolled in universities. Operation Orphan continues to be an international partner that helps facilitate donations from international donors. Funds have been received from both the UK and USA. The charity also contributes £100 a month towards the project.

Nepal

The children who were identified as being orphaned by the 2014 earthquake have all grown up and have now left school. Operation Orphan funded their education through NMCN. It has been an honour being part of their care structure all these years and to see them reach adulthood with an education is such a joy. The team in Nepal have done a fantastic job and it is an encouraging end to this season.

The slum education centre continues to operate. This project was an addition to the original commitment to the orphans and has seen hundreds of young children living in one of the poorest slums in Kathmandu, receive a basic education, something they would not receive. However due to funding pressures here in the UK a review as to how we support orphans in Nepal is being done and the question of whether we could continue supporting the slum centre is being decided. Our purpose narrative is being used as the bases for this review. At the moment funding for the project will continue to the end of 2024 and a decision will be made about 2025 before the end of September.

Moldova

Operation Orphan has continued to fund the storage unit in Cahul and keeping Alina in place to distribute aid to Ukrainian refugees and vulnerable Moldovan's. Aid included winter clothing, Blankets, toiletries, nappies and basic medical supplies. The unit has also facilitated aid sent by IOM and UNHCR to the region. Alina has also kept in touch with the ladies identified as vulnerable to exploitation when they were fleeing the war in 2022. Many have returned to Ukraine but those who have settled in Europe have stabilised and don't require emergency support.



Two extra relief shipments were sent, which came in handy when the Ministry of the interior asked if we could assist them with clothing 150 evacuees from Gaza.

Hundreds of adults and children have been helped throughout the year. Aid was also distributed to Social Services, The Regional Hospital and schools around the town.



As things are stable the plan will be to downscale but not remove our presence in the area.

Jamaica

Our young girl in Jamaica is growing up and doing really well at school. Her grandmother asked for some assistance this year with school uniform. Funds were sent to help with this. Otherwise she is thriving and growing up into a lovely young lady.

UK

Forget-Me-Notts

Easter 2023

3017 Easter eggs were gifted to vulnerable children for Easter. In total, 3539 Easter eggs were requested; thus, we unfortunately were unable to provide all the Easter eggs due to limited supply. Nonetheless, we ensured to provide gifts for social workers, women's aid, and children's centres across the East Midlands. 16 local companies supported our Easter appeal by collecting Easter eggs. £1220 was raised, including the surplus donations from Christmas, which was used to buy additional Easter eggs. Overall, we received positive feedback from social services. Here's some of the feedback we received from the response:

- *"Thank you so much! Every year, Easter or Christmas, you have made a difference by bringing lots of joy, smiles, and laughter into our lives! Receiving these lovely donations every Easter and Christmas is so special to us. We have no family, and are going through a financial crisis, so I cannot afford these luxuries to my family."*
- *"My children's faces light up with the Easter eggs given every year which truly, from the bottom of my heart, makes a difference as we feel like we have not been forgotten."*

The request for Easter eggs and selection boxes has grown compared to previous years; although we were unable to fulfil all the requested gifts for Easter, we are proud to have reached the 3000-target goal for Easter.



Christmas 2023

This year we were requested a total of **4189** selection boxes from 14 different social care organisations and 15 other community groups. This request has grown compared to previous years and for the first time ever the first distributions request was larger than the second. With the 20 corporate sponsors alongside all other individual donations, we were able to fulfil **100%** of requests. Some corporate donors include,

- MinsterFB, **782** selection boxes
- ENVA, **580** selection boxes
- IKANO Bank, **513** selection boxes
- SilverX, **265** selection boxes

Amongst the 20 companies that donated, 9 of them also wanted to wrap and each organised their own wrapping days where we provide all necessary kit for the activity.



The University of Nottingham Cheerleader society also continued the tradition by holding a wrapping day just before the first distribution where they were able to wrap over 1000 selection boxes!

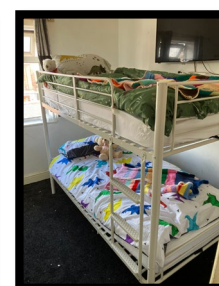
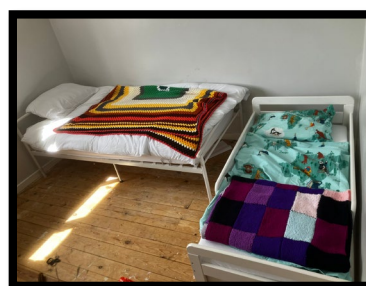
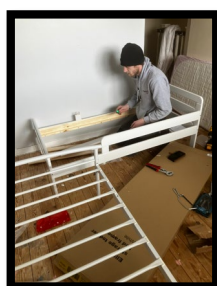
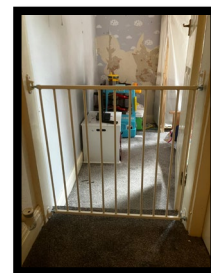
This year two schools have chosen Forget Me Notts as their charity of the year and have supported the Christmas appeal by collecting and wrapping. It is so amazing to have young people involved in the programme as it is so relevant to current times and troubles for children similar ages to themselves.

Overall, this year has been a huge success, and we are so grateful to everyone who has donated, wrapped, and spread the word.



Bed Poverty and Cost of Living Crisis

In 2023 our team delivered 2250 individual items that include bed bases, mattresses, wardrobes, blankets, bedding, push chairs, stairgates and many other items requested by social worker on behalf of the families. Our team have installed 231 bed solutions, helped 464 children in 186 families. In addition to the requested items, the installation team started taking non-perishable home supplies to help ease the cost of living crisis. Families are incredibly grateful for this extra help. Our work with Derbyshire County Council also includes investing in child safety in order to try and reduce the number of children needing hospital treatment. This mainly focused on the installation of safety gates and ensuring children have a safe space to sleep. On review of the multi-agency intervention, 40% of the families that were known to the early helps teams, were no longer requiring social services intervention. Our partners at Hope Church in Lytham continue to complete referrals sent from Lancashire county council. It is an honour to work with social services in Nottinghamshire, Derbyshire and Lancashire and every person that so kindly donates funds or items that make such a positive impact in the children's lives.



Crisis Response Team

Our team have been busy this year with 3 deployments to Turkey. The day after 3 new team members passed selection, the call to deploy to Turkey was given. The tents were still wet when the team landed in Turkey. We are so proud to have Steve, Caitlin and Paul join the team.

What was overwhelmingly evident during the Deployments was the professionalism and commitment to the mission that every demonstrated.

Dave and the core team have been developing the team's standard operating procedures and also worked on developing a brand for the team. The Media Collective again came up with a design that embodies the mission. The reason a uniform is so important is because the team work with many uniformed agencies and need to be clearly a part of the international response. The uniform also cannot resemble



military or police and should not be mistaken for search and rescue. The team have done a fantastic job at finding the balance between team safety, non-threatening and professional.

The team held a team training weekend where different team members ran training sessions relating to their profession but relevant to a deployment. It was also when we revealed our new logo and uniform.



Statement of Trustees' 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.

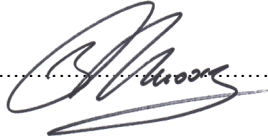
The Trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that on the face of the report, there are no inconsistencies with the figures disclosed in 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 29th February 2024, and confirm that I have made available all information necessary for its preparation.

Approved by the trustee the 14th November 2024

Signed on their behalf by Trustee.....



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 29th February 2024 which are set out on pages 15 to 26.

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: 14 November 2024

OPERATION ORPHAN
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES FOR THE
YEAR ENDED 29TH FEBRUARY 2024

(Incorporating Income & Expenditure Account)

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2023/24	TOTAL 2022/23
INCOMING RESOURCES					
Incoming Resources from Generated Funds					
Donations, Legacies & Similar Income	3a	99,000	214,489	313,489	560,464
Activities for Generating Funds	3b		4,403	4,403	2,514
Investments Income	3c				
Charitable Activities	3d	0		0	12,280
Other Incoming Resources	3e	44	0	44	3,506
TOTAL INCOMING RESOURCES		99,044	218,892	317,936	578,764
RESOURCES EXPENDED					
Costs of Generating Funds					
Charitable Activities	4a	122,700	293,024	415,724	390,275
Governance Costs	4b	15,188	0	15,188	20,645
TOTAL RESOURCES EXPENDED		137,888	293,024	430,912	410,920
NET INCOMING/ (OUTGOING) RESOURCES		(38,844)	(74,132)	(112,976)	167,844
Total Funds Brought Forward		263,586	(37,385)	226,201	58,357
TOTAL FUNDS CARRIED FORWARD		224,742	(111,517)	113,223	226,201

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 17 to 25 form part of these financial statements.

OPERATION ORPHAN
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 29TH FEBRUARY 2024

BALANCE SHEET
AS AT 29TH FEBRUARY 2024

	Note	Unrestricted Funds £	Restricted Funds £	2023/24 Total £	2022/23 Total £
Fixed Assets					
Tangible Assets	2	18,991		18,991	25,512
Total Fixed Tangible Assets		18,991		18,991	25,512
Current Assets					
Debtors & Prepayments	7	32,113		32,113	36,167
Cash at Bank and in Hand	6	18,633	80,327	98,960	203,930
Total Current Assets		50,746	80,327	131,073	240,097
Creditors: Amounts falling due in one year	8	9,318		9,318	8,039
Total assets less current liabilities		41,428	80,327	121,755	232,058
Creditors: Amounts falling due after one year	9	27,523		27,523	31,370
NET ASSETS		32,896	80,327	113,223	226,201
Funds of the Charity					
General Funds		32,896		32,896	87,995
Restricted Funds	5		80,327	80,327	138,206
Total Funds		32,896	80,327	113,223	226,201

Directors' Responsibilities:

The directors are satisfied that for the year ended on 29th February 2024 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 14.

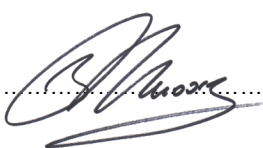
The directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

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 14/11/2024

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 29TH FEBRUARY 2024**

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 29TH FEBRUARY 2024

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 29TH FEBRUARY 2024

2. TANGIBLE FIXED ASSETS

		General Equipment £	Restricted Equipment £	2023/24 Total £
Cost	01-Mar-23	63,394		63,394
Additions				
Cost at	28-Feb-24	<u>63,394</u>		<u>63,394</u>
Depreciation	01-Mar-23	37,884		37,884
Charge		<u>6,520</u>		<u>6,520</u>
Depreciation at	28-Feb-24	<u>44,404</u>		<u>44,404</u>
Net Book Value	28-Feb-24	18,991		18,991
Net Book Value	29-Feb-23	<u>25,511</u>		<u>25,511</u>

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

28th February 2023 : None

29th February 2024 : None

OPERATION ORPHAN
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 29TH FEBRUARY 2024

3. INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	TOTAL 2023/24 £	TOTAL 2022/23 £
Note				
a) Donations, Legacies & Similar Income				
Gifts & Donations		186,835	186,835	410,201
Gift Aid Tax Recoverable	0	18,053	18,053	26,435
Grants Received	99,000	9,600	108,600	123,828
Donations in Kind				
	262,810	297,654	313,488	560,464
b) Activities for Generating Funds				
Fundraising Income	0	4,403	4,403	2,514
	0	4,403	4,403	2,514
c) Investment Income				
Bank Interest	-	-	-	-
d) Charitable Activities				
Global Expeditions	12,280		12,280	12,280
	12,280		12,280	12,280
e) Other Incoming				
Sundry income	44	0	44	3,506
	3,363	0	44	3,506

OPERATION ORPHAN
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 29TH FEBRUARY 2024

4. RESOURCES EXPENDED

	Unrestricted Funds £	Restricted Funds £	TOTAL 2023/24 £	TOTAL 2022/23 £
Note				
a) Charitable Activities				
Administrative Expenses	3,298	0	3,298	3,721
Advertising & Publicity	0	0	117	117
Bad debts	0	0	0	0
Depreciation Expense	6,521	0	6,521	8,080
HP Service plan	0	0	0	0
Global Expeditions	0	0	0	0
Grants Payable	0	132,441	132,441	76,868
Equipment hire	0	0	0	0
Printing, Postage & Stationery	669	0	669	1,628
Project Costs	0	160,583	160,583	207,501
Rent & Rates	1,384	0	1,384	5,406
Staff Costs	101,916	0	101,916	78,259
Computer costs	0	0	0	0
Sundry Expenses	1,184	0	1,184	242
Telephone Costs	3,356	0	3,356	4,303
Travel & Subsistence	1,410	0	1,410	3,724
Utility Costs	2,863	0	2,863	426
	122.700	293.024	415.724	390.275
b) Governance Costs				
Bank & Interest Charges	5,370	0	5,370	2,361
Insurance Costs	1,892	0	1,892	2,848
Accountancy Fees	9,326	0	9,326	8,833
Legal & Professional Fees	(1,399)	0	(1,399)	406
	15.188	0	15.188	14.449

OPERATION ORPHAN
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 29TH FEBRUARY 2024

5. RESTRICTED FUNDS

	Opening balance (£)	Income (£)	Expenditure (£)	Transfers (£)	Bank reval(£)	Closing balance (£)
Congo	0	546	(19,241)	18,698	(3)	0
CRT: COVID-19	1,105	249	0	(1,354)	0	0
CRT: Deployment	42	0	(1,576)	1,534	0	0
CRT: Morocco	0	30	0	(30)	0	0
CRT: One-off costs (training, etc)	0	6,269	(9,571)	3,301	0	0
CRT: Turkey	12,084	41,248	(49,542)	0	(13)	3,777
CRT: Ukraine	106,933	1,215	(38,166)	(6,020)	126	64,088
FMN BCF: Amber Valley	4,423	6,000	(6,767)	0	0	3,656
Forget Me Notts	28,631	31,570	(62,589)	2,388	0	0
Ghana: General	1,000	0	(1,260)	260	0	0
Ghana: Kings School	60	211	(900)	629	0	0
Hope Alive Tour	2,534	0	0	0	0	2,534
Iraq	390	0	0	(390)	0	0
KAC: Healthy	25	15	0	(40)	0	0
KAC: Learning	85	15	0	(100)	0	0
KAC: Safe	59	45	0	(104)	0	0
KAC: Warm	(740)	860	(335)	215	0	0
Kid's League: Kenya	0	4,733	(3,079)	0	(6)	1,648
Memorial: Helen Griffith	668	0	0	(688)	0	0
Moldova	1,854	1,208	0	0	0	3,062
Nepal	0	144	(3,075)	2,931	0	0
Rubbish Science	3,536	0	0	(3,536)	0	0
Sierra Leone: Heaven Homes	0	440	(4,200)	3,760	0	0
Uganda: General	84	21,049	(666)	(20,467)	0	0
Uganda: Joy (Moses' widow)	0	0	(237)	237	0	0
Uganda: Nangoli's family	0	0	(415)	415	0	0
Uganda: Pencott Primary School	171	1,577	(45,366)	43,649	(31)	0
Zimbabwe: Amatelaz	1,374	1,385	(12,495)	9,736	0	0
Zimbabwe: Children of Hope	0	800	(10,749)	9,949	0	0
Zimbabwe: General	0	0	(79)	79	0	0
Zimbabwe: Hope for Life	0	0	(473)	473	0	0
Zimbabwe: Idai Orphans	0	0	(473)	473	0	0
Zimbabwe: Jesse and Jamie	0	11,262	(10,888)	0	0	374
Zimbabwe: Nzeve	1,341	1,588	(1,704)	0	(36)	1,189

OPERATION ORPHAN
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 29TH FEBRUARY 2024

Zimbabwe: Scholarship Fund	0	0	(5,619)	5,619	0	0
Total Restricted Funds	£165,657	£132,459	(£289,464)	£71,638	£36	£80,327

6. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	Total 2023/24 £	Total 2022/23 £
Cash at Bank and in Hand	18,633	80,327	98,960	203,930
	18,633	80,327	98,960	203,930

7. DEBTORS & PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	Total 2023/24 £	Total 2022/23 £
Debtors & Prepayments	5,003	0	5,003	18,431
Loans - WNWN	27,110	0	27,110	17,737
	32,113	0	32,113	36,167

8. CREDITORS & ACCRUALS

	Unrestricted Fund £	Restricted Fund £	Total 2022/23 £	Total 2022/23 £
Sundry Creditors	7,038		7,038	6,026
Accountancy fees	1,320		1,320	1,000
Tax & NI	959		959	1,013
	9,318		9,318	8,039

9. CREDITORS: LONG TERM LIABILITIES

	Unrestricted Fund £	Restricted Fund £	Total 2023/24 £	Total 2022/23 £
HP Liability	27,523		27,523	31,370
	27,523		27,523	31,370

OPERATION ORPHAN
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 29TH FEBRUARY 2024

10. STAFF COSTS AND NUMBERS

	2023/24	2022/23
	£	£
Gross Wages and Salaries	95,288	71,026
Employer's National Insurance Costs	4,019	4,554
Pension Contributions	1,951	2,498
	<u>101,258</u>	<u>78,078</u>

Employees who were engaged in each of the following activities:

	2023/24	2022/23
	TOTAL	TOTAL
Activities in furtherance of organisation's objects	8	5
	<u>8</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. (2022/23: £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	2023/24	2022/23
		£	£
Profit/ Deficit for the financial year		(112,977)	167,843
Other Recognised Gains			
		<u>(112,977)</u>	<u>167,843</u>
Balance Brought Forward		226,200	58,357
Closing Funds at 29th February 2024		<u>113,223</u>	<u>226,200</u>

12. DIRECTORS AND OTHER RELATED PARTIES

During the financial period Director Mr. Bradley Moore received £34,500 (2022/23: £32,300) 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 £10,080 (2022/23: £9,966) in salary related payments in her capacity as executive Director 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.