

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

**ANNUAL REPORT AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 28TH  
FEBRUARY 2025**

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

**LEGAL AND ADMINISTRATIVE INFORMATION**

<b>CHARITY NUMBER</b>	1136170
<b>COMPANY REGISTRATION NUMBER</b>	07148510
<b>DATE OF INCORPORATION</b>	5th February 2010
<b>START OF FINANCIAL YEAR</b>	1st March 2024
<b>END OF FINANCIAL YEAR</b>	28th February 2025
<b>DIRECTORS AT 28TH FEBRUARY 2025</b>	Bradley Moore Cyrilyn Moore Damian Broughton Helen Broughton Jeremey Currin Hope Plumb Kezia Lawrence-Graham Jordan Lawrence-Graham
<b>COMPANY SECRETARY</b>	Bradley Moore
<b>GOVERNING DOCUMENT</b>	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.

<b>REGISTERED ADDRESS</b>	143 Attenborough Lane Attenborough Nottingham NG9 6AA
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<b>BANKERS</b>	Barclays Bank Plc. Leicester LE87 2BB
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<b>ACCOUNTANTS</b>	Nebula Accountants 31 Crown Way Chellaston Derby DE73 5NU
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**REPORT OF THE DIRECTORS  
FOR THE YEAR ENDED 28TH FEBRUARY 2025**

**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 Sedgwick  
Dan Griffith  
Hefin Gorham

**Intern**  
Gwenllian Morris

**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.

## **Trustee Update**

The trustees met three times this year. We have celebrated Sarah Dickin's support and time with Operation Orphan as she resigns as a Trustee and moves on to new challenges.

## **Directors Note**

Operation Orphan, experienced a year of resilience, innovation, and meaningful progress amid funding challenges. Through focused efforts in the UK and international projects, Operation Orphan continued to deliver life-changing support, fostering hope and stability for thousands of children. I am continually humbled by the ongoing support and commitment to the children from our front-line partners and our amazing support base here in the UK. We continue to stand in the gap for these amazing children.

## **Strengthening UK Operations and Financial Sustainability**

A major milestone was the growth of Waste Not Want Not (WNWN), Operation Orphan's social enterprise, which generated profits and made its first contribution to the charity's unrestricted funds. This achievement highlighted the enterprise's positive trajectory, providing a sustainable revenue stream to underpin core activities. The directors noted this as a significant step forward, with optimism for increased contributions in the coming year, demonstrating the organisation's adaptability in a shifting funding landscape.

In fundraising and corporate engagement, Operation Orphan saw a steady rise in companies offering volunteer days, aligning with their ESG goals. The Christmas appeal effectively engaged these partners, boosting support and volunteer spaces. This not only enhanced community involvement but also amplified the charity's reach, creating meaningful opportunities for corporates to contribute man-hours to impactful work.

The core admin team navigated changes with positivity, celebrating Emma's contributions over two and a half years before her departure for further education abroad. Hefin Gorham's promotion to Operations Assistant brought fresh energy, supporting both Operation Orphan and WNWN in admin, finance, events, and health and safety. The strong

partnership with Nottingham Trent University welcomed intern Gwen Morris, who excelled in organizing the Forget-Me-Notts (FMN) Christmas gift program despite an all-time high request of 4,500 gifts. Regular volunteers like Jo, Marie, Carole, and newcomer Kate provided consistent support, while events such as the July packing day with partners like Distinct Recruitment and Xylem, and the Oxton Bonfire Night fundraiser, strengthened community ties. Progeny's employee releases for wrapping days added to the collaborative spirit. Notably, there were no major health and safety or safeguarding incidents, with minor issues handled effectively by trained first aiders.

Communication efforts yielded positive impact through increased community engagement via social media. Heather weekly FMN posts, including donation requests and celebration stories, built momentum. One 'controversial' post sparked educational conversations, attracting numerous new visitors and fostering good discussions. The Nottingham Post article further raised awareness, highlighting Operation Orphan's role in solving hidden problems in the community.

A standout positive story emerged from the FMN Christmas selection box appeal. Despite challenges, the appeal collected 4,823 boxes, overwhelming the team with support from communities, schools, and businesses. Special mentions went to ENVA (652 boxes), SF Recruitment (526), and Tilbury Douglas (485), alongside volunteers from Teacher Active and The Progeny Group. The University of Nottingham Cheerleading Society wrapped over 2,000 boxes in an hour, while financial donations of £1,296.88 covered supplies and enabled 500 more boxes from Toton Tesco. Creative initiatives, like St Andrews Primary's Christmas tree gift request and Xylem's Santa-visited wrap day (487 boxes), showcased community ingenuity. Anonymous donors and a long list of contributors—including Harper Recruitment, Progeny, and NatWest—ensured every vulnerable child received a gift, putting smiles on faces during difficult times. Gwen reflected on the overwhelming support as a testament to community care, marking her new role with pride. Additionally, Operation Orphan secured £20,000 from the Lottery Community Fund for FMN, enhancing its capacity to aid vulnerable UK children.

### **Advancing International Projects**

In the Democratic Republic of Congo, Operation Orphan maintained essential support despite reduced funding, ensuring children's daily needs were met and demonstrating the charity's commitment to continuity in crisis areas.

Turkey's project showcased positive impact through sustained aid to 92 children rescued post-2023 earthquake, supported by 51 families. Yasemin's compassionate coordination distributed £2,000 for school supplies, with funds gratefully received. Efforts to ship aid via DHL, though facing hurdles, reflected ongoing dedication. The detailed family reports highlighted individual stories of resilience, such as laptops provided to orphaned children like Elif, Emir, and Idil, enabling education amid profound loss.

Uganda's Pencott project, despite challenges, delivered inspiring outcomes under Joy Wandendeya's leadership. Following Mercy's resignation and investigation for mismanagement, Joy and Uncle Joseph revitalized the initiative. They prioritized the place of safety with new mattresses, beddings, toilet replacements, fire extinguisher servicing, and painting. A thorough child audit ensured proper documentation and consents, resuming medical partnerships with Joy Hospice for treatments and referrals, like Miria's successful operation. Registration as a foster home progressed, with council support. The 20th anniversary celebration featured alumni testimonies reaffirming Pencott's legacy of free education for vulnerable children over 25 years, rooted in partnerships with Jen and Mike Farrington, and Caryl and Brad Moore. A key decision was to cease school funding in December 2024, transitioning to local leadership—potentially as a boarding or vocational school—while continuing £2,000 monthly for the place of safety, reduced to 8-10 children for sustainability.

In Zimbabwe, multiple projects advanced positively. Amatelaz transitioned to a third phase, as the original children completed their schooling. Nev and Clare stepped back in to work with Jacob and the team to invest in the next generation. Operation Orphan is so grateful to June for her years of input and support in helping us deliver our commitment and to see it through to the end. Her support of Prince and many others is truly inspirational. The project's evolution addresses reduced orphan numbers due to ARVs, focusing on poverty and drugs.

Children of Hope continues to support the education and pastoral care for orphans in Mutare and those orphaned by Cyclone Idai in Chimanimani. The team's consistent presence in these children's lives have led to many young people building strong lives and families. New double-orphaned children have replaced those who moved on e.g., Darlington pursuing a Peace and Governance degree at Bindura University.

Hope for Life's April meeting engaged 40 youths in discussions on STIs, HIV, relationships, and transmission, promoting informed decisions. The \$105 spent facilitated lunch and transport, culminating in a belated Africa Day social braai for 36 youths, fostering fun and community.

Nepal marked a positive closure: After 10 years, support for 2014 earthquake orphans concluded, fulfilling the original

commitment. The final contribution to the early learning center honored partnerships with Ram, Sahana, and Indira, with hopes for future reconnections.

Heaven Homes and The Kings Village continue to provide education and care for orphans in Sierra Leone and Ghana respectively.

The Crisis Response Team (CRT) maintained readiness despite a quiet period, supporting Moldova since 2022's Ukraine invasion and Turkey post-2023 earthquakes. Positive impacts included partnerships with Rotary/Aquabox for water filters, Airlink for transport, and potential DHL logistics. In Turkey, additional school supplies aided the 92 children, with Yasemin's photos capturing their resilience. The Rescue Home concept—compact kits for post-disaster aid—was developed, tested, and promoted.

In Moldova/Ukraine, Alina supported 50 refugee families and vulnerable locals, distributing seasonal clothes, nappies (10,361 MDL spent), and baby products. Partnerships with Active Women NGO reached maternity hospitals, while winter aid extended to foster families and Cahul's temporary placement center. Financial assistance (8,000 MDL) enabled two boys' vocational schooling, with successful first-year completion. Seven boxes of winter clothes aided Cantemir district. Despite Tunnels2Towers funding ending, Alina shifted to volunteering with a monthly budget, and Pro Lumina stores donations. Dave Hearn's role adjusted to hourly (16 hours/month) for efficiency.

A decision in Moldova reduced spending: Funding the storage unit until October 1, redistributing aid, and transitioning Alina to volunteer coordinator, with flexibility for war escalations.

Three new applicants passed January's CRT selection course, and the team remain committed and ready to deploy.

### **Key Decisions and Forward Outlook**

Strategic decisions included funding adjustments—reducing international commitments like Uganda's school and Nepal's centre—to prioritise sustainability amid UK-focused shifts and tougher generation. Staff transitions optimised resources and Operation Orphan committed to ongoing Pro-Lumina ties in Moldova, with actions for aid distribution if needed.

These efforts amplified positive impact: From FMN's joyful gifts to Pencott's alumni testimonies and Hope for Life's youth empowerment, stories of transformation abound. Operation Orphan's work touched countless lives, building resilience and hope. Looking ahead, with WNN's momentum and community support, the charity is poised for continued growth.

### 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 5<sup>th</sup> November 2025

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 28<sup>th</sup> February 2025 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.

C Cloherty

Christian Cloherty  
FCCA/CTA  
CTA  
31 Crown way, Chellaston, Derby, DE73 5NU  
Date: 22 October 2025

**OPERATION ORPHAN**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**STATEMENT OF FINANCIAL ACTIVITIES FOR THE**  
**YEAR ENDED 28TH FEBRUARY 2025**

**(Incorporating Income & Expenditure Account)**

	<b>Notes</b>	<b>Unassigned Funds £</b>	<b>Restricted Funds £</b>	<b>TOTAL 2024/25</b>	<b>TOTAL 2023/24</b>
<b>INCOMING RESOURCES</b>					
<b>Incoming Resources from Generated Funds</b>					
Donations, Legacies & Similar Income	<b>3a</b>	110,958	185,244	296,202	313,489
Activities for Generating Funds	<b>3b</b>		6,218	6,218	4,403
Investments Income	<b>3c</b>				
Charitable Activities	<b>3d</b>	0	(375)	(375)	0
Other Incoming Resources	<b>3e</b>	0	181	181	44
<b>TOTAL INCOMING RESOURCES</b>		<b>110,958</b>	<b>191,268</b>	<b>302,226</b>	<b>317,936</b>
<b>RESOURCES EXPENDED</b>					
<b>Costs of Generating Funds</b>					
Charitable Activities	<b>4a</b>	119,075	219,089	338,164	415,724
Governance Costs	<b>4b</b>	14,994	0	14,994	15,188
<b>TOTAL RESOURCES EXPENDED</b>		<b>134,069</b>	<b>219,089</b>	<b>353,158</b>	<b>430,912</b>
<b>NET INCOMING/ (OUTGOING) RESOURCES</b>		<b>(23,111)</b>	<b>(27,821)</b>	<b>(50,932)</b>	<b>(112,976)</b>
Total Funds Brought Forward		10,873	102,350	113,223	226,201
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>(12,238)</b>	<b>74,529</b>	<b>62,291</b>	<b>113,223</b>

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

Note, the total funds brought forward of £113,223 have been recategorised in the current year to reflect a more accurate position of the funds held by the charity.

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 28TH FEBRUARY 2025**

**BALANCE SHEET**  
**AS AT 28TH FEBRUARY 2025**

	<b>Note</b>	<b>Unassigned Funds £</b>	<b>Restricted Funds £</b>	<b>2024/25 Total £</b>	<b>2023/24 Total £</b>
<b>Fixed Assets</b>					
Tangible Assets	2	14,243		14,243	18,991
<b>Total Fixed Tangible Assets</b>		<b>14,243</b>		<b>14,243</b>	<b>18,991</b>
<b>Current Assets</b>					
Debtors & Prepayments	7	37,865		37,865	32,113
Cash at Bank and in Hand	6	1,304	44,889	46,193	98,960
<b>Total Current Assets</b>		<b>39,169</b>	<b>44,889</b>	<b>84,058</b>	<b>131,073</b>
<b>Creditors:</b> Amounts falling due in one year	8	9,430		9,430	9,318
<b>Total assets less current liabilities</b>		<b>29,739</b>	<b>44,889</b>	<b>74,628</b>	<b>121,755</b>
<b>Creditors:</b> Amounts falling due after one year	9	<b>26,580</b>		<b>26,580</b>	<b>27,523</b>
<b>NET ASSETS</b>		<b>47,089</b>	<b>15,202</b>	<b>62,291</b>	<b>113,223</b>
<b>Funds of the Charity</b>					
General Funds		47,089		47,089	32,896
Restricted Funds	5		15,202	15,202	80,327
<b>Total Funds</b>		<b>47,089</b>	<b>15,202</b>	<b>62,291</b>	<b>113,223</b>

**Directors' Responsibilities:**

The directors are satisfied that for the year ended on 28th February 2025 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 5/11/2025

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 2025**

**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**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 28TH FEBRUARY 2025**

**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**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 28TH FEBRUARY 2025**

**2. TANGIBLE FIXED ASSETS**

		General Equipment £	Restricted Equipment £	<b>2024/25 Total £</b>
Cost	01-Mar-24	63,394		63,394
Additions		16		16
Cost at	28-Feb-25	<u>63,411</u>		<u>63,411</u>
Depreciation	01-Mar-24	44,404		44,404
Charge		4,764		4,764
Depreciation at	28-Feb-25	<u>49,168</u>		<u>49,168</u>
Net Book Value	28-Feb-25	<b>14,243</b>		<b>14,243</b>
Net Book Value	29-Feb-24	<u><b>18,991</b></u>		<u><b>18,991</b></u>

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

29th February 2024 : None

28th February 2025 : None

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

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 28TH FEBRUARY 2025**

**3. INCOMING RESOURCES**

	Unassigned Funds £	Restricted Funds £	<b>TOTAL 2024/25 £</b>	<b>TOTAL 2023/24 £</b>
<b>Note</b>				
<b>a) Donations, Legacies &amp; Similar Income</b>				
Gifts & Donations	2,312	106,645	108,807	186,835
Gift Aid Tax Recoverable	0	46,599	46,599	18,053
Grants Received	108,646	32,000	140,646	108,600
Donations in Kind				
	<b>110,958</b>	<b>185,244</b>	<b>296,202</b>	<b>313,488</b>
<b>b) Activities for Generating Funds</b>				
Fundraising Income	0	6,218	6,218	4,403
	<b>0</b>	<b>6,218</b>	<b>6,218</b>	<b>4,403</b>
<b>c) Investment Income</b>				
Bank Interest	-	-	-	-
<b>d) Charitable Activities</b>				
Global Expeditions		(375)	(375)	12,280
		<b>(375)</b>	<b>(375)</b>	<b>12,280</b>
<b>e) Other Incoming</b>				
Sundry income		181	181	44
	<b>0</b>	<b>181</b>	<b>181</b>	<b>44</b>

**OPERATION ORPHAN**  
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**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 28TH FEBRUARY 2025**

**4. RESOURCES EXPENDED**

	Unassigned Funds £	Restricted Funds £	<b>TOTAL 2024/25 £</b>	<b>TOTAL 2023/24 £</b>
<b>Note</b>				
<b>a) Charitable Activities</b>				
Administrative Expenses	3,482	0	3,482	3,298
Advertising & Publicity	0	0	0	117
Bad debts	0	0	0	0
Depreciation Expense	4,764	0	4,764	6,521
Fund raising costs	614	0	614	0
Global Expeditions	0	0	0	0
Grants Payable	0	132,261	132,261	132,441
Equipment hire	0	0	0	0
Printing, Postage & Stationery	317	0	317	669
Project Costs	0	86,828	86,828	160,583
Rent & Rates	3,001	0	3,001	1,384
Staff Costs	99,219	0	99,219	101,916
Cleaning costs	502	0	502	0
Sundry Expenses	10	0	10	1,184
Telephone Costs	4,521	0	4,521	3,356
Travel & Subsistence	1,791	0	1,791	1,410
Utility Costs	854	0	854	2,863
	<b>119,075</b>	<b>219,089</b>	<b>338,164</b>	<b>415,724</b>
<b>b) Governance Costs</b>				
Bank & Interest Charges	1,989	0	1,989	5,370
Insurance Costs	3,580	0	3,580	1,892
Accountancy Fees	8,672	0	8,672	9,326
Legal & Professional Fees	753	0	753	(1,399)
	<b>14,994</b>	<b>0</b>	<b>14,994</b>	<b>15,188</b>



**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 28<sup>TH</sup> FEBRUARY 2025**  
**OPERATION ORPHAN**  
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**5. RESTRICTED FUNDS**

	Opening balance (£)	Income (£)	Expenditure (£)	Transfers (£)	Bank reval(£)	Closing balance (£)
Congo	0	882	(13,201)	12,319	0	0
CRT: COVID-19	0	106	0	(106)	0	0
CRT: Deployment	0	458	(686)	228	0	0
CRT: Morocco	0	0	0	0	0	0
CRT: One-off costs (training, etc)	0	0	(2,144)	2,144	0	0
CRT: Turkey	3,777	0	(3,826)	47	2	0
CRT: Ukraine	64,088	1,015	(17,926)	(42,419)	40	4,797
FMN BCF: Amber Valley	3,656	2,975	(6,125)	0	0	505
Forget Me Notts	0	61,502	(64,102)	2,601	0	0
Ghana: General	0	0	0	0	0	0
Ghana: Kings School	0	211	(900)	689	0	0
Hope Alive Tour	2,534	(375)	0	(2,159)	0	0
Iraq	0	0	0	0	0	0
KAC: Healthy	0	75	0	(75)	0	0
KAC: Learning	0	50	0	(50)	0	0
KAC: Safe	0	45	0	0	0	45
KAC: Warm	0	100	(38)	(62)	0	0
Kid's League: Kenya	1,648	2,878	(5,755)	1,220	9	0
Memorial: Helen Griffith	0	0	0	0	0	0
Moldova	3,062	1,200	0	0	0	4,262
Nepal	0	260	(1,242)	982	0	0
Rubbish Science	0	0	0	0	0	0
Sierra Leone: Heaven Homes	0	0	(4,200)	4,200	0	0
Uganda: General	0	22,518	0	(22,518)	0	0
Uganda: Joy (Moses' widow)	0	0	(60)	60	0	0
Uganda: Nangoli's family	0	0	(105)	105	0	0
Uganda: Pencott Primary School	0	1,612	(46,008)	44,394	1	0
Uganda: Pencott residence place of safety	0	463	(9,635)	9,172	0	0
Zimbabwe: Amatelaz	0	15,176	(19,301)	4,125	0	0
Zimbabwe: Children of Hope	0	600	(7,885)	7,285	0	0
Zimbabwe: Jesse and Jamie	374	15,010	(12,668)	0	0	2,715
Zimbabwe: Nzeve	1,189	300	0	0	4	1,492
Zimbabwe: Scholarship Fund	0	0	(1,018)	1,018	0	0
<b>Total Restricted Funds</b>	<b>80,327</b>	<b>128,561</b>	<b>(£216,943)</b>	<b>23,200</b>	<b>57</b>	<b>15,202</b>

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 28<sup>TH</sup> FEBRUARY 2025**  
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**6. CASH AT BANK AND IN HAND**

	Unassigned Fund £	Restricted Fund £	<b>Total 2024/25 £</b>	<b>Total 2023/24 £</b>
Cash at Bank and in Hand	1,303	44,889	46,192	98,960
	<b>1,303</b>	<b>44,889</b>	<b>46,192</b>	<b>98,960</b>

**7. DEBTORS & PREPAYMENTS**

	Unassigned Fund £	Restricted Fund £	<b>Total 2024/25 £</b>	<b>Total 2023/24 £</b>
Debtors & Prepayments	3,885	0	3,885	5,003
Loans - WNWN	33,980	0	33,980	27,110
	<b>37,865</b>	<b>0</b>	<b>37,865</b>	<b>32,113</b>

**8. CREDITORS & ACCRUALS**

	Unassigned Fund £	Restricted Fund £	<b>Total 2024/25 £</b>	<b>Total 2023/24 £</b>
Sundry Creditors	8,374		8,374	7,038
Accountancy fees	1,500		1,500	1,320
Tax & NI	(444)		(444)	959
	<b>9,430</b>		<b>9,430</b>	<b>9,318</b>

**9. CREDITORS: LONG TERM LIABILITIES**

	Unassigned Fund £	Restricted Fund £	<b>Total 2024/25 £</b>	<b>Total 2023/24 £</b>
HP Liability	26,580		26,580	27,523
	<b>26,580</b>		<b>26,580</b>	<b>27,523</b>

**10. STAFF COSTS AND NUMBERS**

	<b>2024/25 £</b>	<b>2023/24 £</b>
Gross Wages and Salaries	126,546	95,288
Employer's National Insurance Costs	3,379	4,019
Pension Contributions	2,336	1,951
	<b>132,261</b>	<b>101,258</b>

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 28<sup>TH</sup> FEBRUARY 2025**  
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Employees who were engaged in each of the following activities:

	<b>2024/25</b> TOTAL	<b>2023/24</b> TOTAL
Activities in furtherance of organisation's objects	7	8
	<u>7</u>	<u>8</u>

The Charity operates a PAYE scheme to pay all employed members of staff and no employees received emoluments of over £60,000. (2023/24: £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.

	<b>Note</b>	<b>2024/25</b> £	<b>2023/24</b> £
Profit/ Deficit for the financial year		(50,932)	(112,977)
Other Recognised Gains			
		<u>(50,932)</u>	<u>(112,977)</u>
Balance Brought Forward		113,223	226,200
Closing Funds at 28th February 2025		<u><b>62,291</b></u>	<u><b>113,223</b></u>

## **12. DIRECTORS AND OTHER RELATED PARTIES**

During the financial period Director Mr. Bradley Moore received £34,500 (2023/24: £34,500) 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 (2023/24: £10,080) 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.