

PROJECT ORCHID LIMITED

England & Wales · Charity number 1141057

Details

Other names	ORCHID PROJECT
Status	Registered
Legal form	Charitable company
Company number	07467568
Registered	2011-04-01
Register	View on the Charity Commission register

Contact

Address	W1 Office Ltd 12 Old Bond Street London London W1S 4PW
Phone	020 3752 5503
Email	info@orchidproject.org
Website	www.orchidproject.org

Activities

Objects: THE CHARITY'S OBJECTS ("OBJECTS") ARE SPECIFICALLY RESTRICTED TO THE FOLLOWING:(1) TO PROMOTE HUMAN RIGHTS IN PARTICULAR FEMALE GENITAL CUTTING ("FGC") AS AN INFRINGEMENT OF HUMAN RIGHTS (AS SET OUT IN THE UNIVERSAL DECLARATION OF HUMAN RIGHTS AND SUBSEQUENT UNITED NATIONS CONVENTIONS AND DECLARATIONS) THROUGHOUT THE WORLD BY ALL OR ANY OF THE FOLLOWING MEANS:(A) MONITORING ABUSES OF HUMAN RIGHTS;(B) OBTAINING REDRESS FOR THE VICTIMS OF HUMAN RIGHTS ABUSE;(C) RELIEVING NEED AMONG THE VICTIMS OF HUMAN RIGHTS ABUSE;(D) RESEARCH INTO HUMAN RIGHTS ISSUES;(E) PROVIDING TECHNICAL ADVICE TO GOVERNMENT AND OTHERS ON HUMAN RIGHTS MATTERS;(F) CONTRIBUTING TO THE SOUND ADMINISTRATION OF HUMAN RIGHTS LAW;(G) COMMENTING ON PROPOSED HUMAN RIGHTS LEGISLATION;(H) RAISING AWARENESS OF HUMAN RIGHTS ISSUES;(I) PROMOTING PUBLIC SUPPORT FOR HUMAN RIGHTS;(J) PROMOTING RESPECT FOR HUMAN RIGHTS AMONG INDIVIDUALS AND CORPORATIONS;(K) INTERNATIONAL ADVOCACY OF HUMAN RIGHTS; AND(L) ELIMINATING INFRINGEMENTS OF HUMAN RIGHTS.(2) TO ADVANCE THE EDUCATION OF THE PUBLIC RELATING TO FGC.(3) TO PROMOTE THE PHYSICAL AND MENTAL HEALTH OF SUFFERERS OF FGC.

Activities: We work to shape the dialogue around female genital cutting (FGC) and advocate for prioritisation of the issue, communicate the scale and impact of FGC and how it is ending, and support the efforts of organisations working towards abandonment in practising countries.

Classification

- **How:** Makes Grants To Organisations, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Arts/culture/heritage/science, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity, Other Charitable Purposes
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** WORLDWIDE
- Denmark
- India
- Kenya
- Malaysia
- Senegal
- Somalia
- Tanzania
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£957,920	£1,080,048	£337,551	6
2024-03-31	£853,420	£1,226,245	£459,679	6
2023-03-31	£1,588,081	£1,214,159	£832,504	7
2022-03-31	£1,428,237	£1,205,407	£458,582	8
2021-03-31	£822,424	£907,903	£235,752	10

Trustees

Name	Role	Appointed
Joseph Ssali Ssentongo	Chair	2020-07-17
Alice Nassimbwa Feldwick		2024-01-01
Carina-Carmelina Maria Petra Hirsh El-Kabbany		2024-01-01
Delphine Anne Rive		2022-07-08
Dimiana Kamal Farag		2022-04-22
Dr Andreas Ernst Zielke		2024-01-01

PROJECT ORCHID LIMITED

England & Wales - Charity number 1141057

Accounts

Charity registration number 1141057 (England and Wales)

Company registration number 07467568

PROJECT ORCHID LIMITED
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

PROJECT ORCHID LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms D A Rive Mr J S Ssentongo Dr A E Zielke Ms C M P Hirsch El-Kabbany Ms A N Feldwick Ms D K Farag
Secretary	Ms F Peart
Charity number (England and Wales)	1141057
Company number	07467568
Registered office	W1 Office 12 Old Bond Street London England W1S 4PW
Auditor	KM Chartered Accountants 1st Floor, Block C The Wharf, Manchester Road Burnley Lancashire BB11 1JG
Bankers	Co-operative Bank 1 Balloon Street Manchester M60 4EP Nationwide Building Society 80 St James Street Burnley Lancashire BB11 1PH
Solicitors	Hogans Lovell International LLP Atlantic House Holborn Viaduct London EC1A 2FG

PROJECT ORCHID LIMITED

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PROJECT ORCHID LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2025.

Ms D A Rive, Joint Chair
Mr J S Ssentongo, Joint Chair
Ms C Belaman (resigned 31 December 2024)
Mr J Drummond (resigned 31 March 2025)
Ms D K Farag
Ms A N Feldwick
Ms C M P Hirsch El-Kabbany
Mr H A Khan (resigned 31 December 2024)
Ms A H Meyer (resigned 30 May 2024)
Dr C Presern (resigned 31 December 2025)
Dr A E Zielke

Foreword from the co-chairs of Orchid Project

The past year has brought considerable challenges for organisations working to end FGM/C and advance gender equality, with significant shifts in donor priorities, reduced government funding, and wider operational pressures across the sector. Against this backdrop, the charity has remained committed to delivering its mission and obligations to partners without interruption. Oversight by the Board, together with active engagement from our committees on Advocacy, Research, Finance, and Fundraising, has ensured strong governance, accountability, and alignment with strategic priorities.

Despite the difficult funding environment, the charity has maintained financial stability and strengthened its resilience. Improved internal coordination, careful risk management, and close collaboration between trustees and the Senior Management Team have enabled us to protect core programmes and sustain momentum. We continue to operate from a position of stability, with robust governance and management in place to steer the organisation through a challenging landscape.

In the following section, you will see how, despite the wider challenges, the charity has continued to make meaningful progress across its key areas of work. These achievements reflect the dedication of our staff, trustees, and partners, and highlight the resilience and impact of the organisation.

Activities and Achievements

1: Advocacy work

ECOSOC Youth Forum

In April 2024, Orchid Project implementing the Africa-led Movement to End FGM/C Programme (ALM), supported a young advocate from the youth cohort that Orchid Project has been working with to attend and participate in the ECOSOC Youth Forum at the UN Headquarters in New York. This participation aimed to ensure that young people meaningfully participate and engage in the conversation on the future of the SDG's ensuring that FGM/C is made a priority issue given that it undermines the achievement of gender equality and development as it intersects with other areas such as health, education and climate change; and the need for continued political action, commitment and accountability, especially around sustainable resourcing to address FGM/C starting with its inclusion in the Pact of the Future in September 2024.

Leading Cause of Death Webinar

In September 2024, Orchid Project, in collaboration with ALM and the University of Birmingham, co-hosted a pivotal webinar examining the findings of the paper *Estimating Excess Mortality due to FGM/C*. This groundbreaking study identified FGM/C as a leading cause of death in girls in practicing countries, with an estimated 44,320 girls and young women dying annually as a result of the practice. The study underscores the critical need to reframe FGM/C as not just a harmful practice but a life-threatening global public health crisis contributing significantly to child mortality.

PROJECT ORCHID LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

The webinar brought together over 60 key stakeholders, including policymakers, advocates, and healthcare professionals. The authors of the paper, James Rockey and Heather D. Flowe, provided a detailed breakdown of their methodology, aiming to instill confidence in the research's rigor. During the session, James Rockey highlighted that the death of 44,320 girls and young women each year equates to one girl or young woman dying every 12 minutes. Heather D. Flowe emphasised that their findings likely represent a conservative estimate, warning that the long-term consequences of FGM/C remain hidden but are equally devastating.

Anush Aghabalyan, Head of Policy and Advocacy at Orchid Project, underscored the urgency of this research, stating that it demonstrates FGM/C is not only a human rights violation but also a significant risk to life, calling for the same level of attention and resources as other preventable causes of mortality. Dr. Leyla Siirad Hussein Gikandi further stressed that the data makes it undeniably clear that FGM/C is far more than a cultural or social issue; it is a severe public health crisis that leads to the loss of innocent lives. She described the situation as a pandemic of violence against children, demanding immediate and collective action.

The findings from this research mark a turning point in how the global community understands and addresses FGM/C. By highlighting its mortality impact, the study calls for urgent action and intensified advocacy to ensure that FGM/C receives the same level of global attention and resources as other preventable causes of death.

For further details, you can access the full paper [here](#).

Summit of the Future and UNGA79

Also in September, Aisha Hussein Roba, a youth grantee from Isiolo, Kenya, and Orchid Project's Advocacy Manager attended the Summit of the Future alongside the 79th session of the United Nations General Assembly (UNGA79). Representing ALM, the delegation led by Orchid Project highlighted the importance of youth voices in tackling global challenges, including FGM/C. A key outcome of the Summit was the adoption of the Pact of the Future, a landmark agreement addressing critical global issues. Notably, the Pact explicitly recognised FGM/C as a form of violence, reaffirming the urgency of Orchid Project's mission to end this harmful practice.

Youth engagement was central to the Summit, aligning with Orchid Project's commitment to empowering young people as agents of change in the fight against FGM/C. Interactive dialogues gave youth, including Aisha, the opportunity to present ideas and co-create solutions directly with global leaders. Brenda noted that the Summit reinforced the vital role of youth in driving innovative solutions to end FGM/C and shaping a more inclusive and sustainable global future. "The future of multilateralism depends on the active involvement of young people," she reflected, emphasising the importance of continuing to elevate youth voices within the global dialogue.

Global Collaboration to End FGM/C

In October 2024, the U.S. End FGM/C Network hosted a two-day in-person conference in Washington, DC, dedicated to fostering global collaboration and strategic planning to end FGM/C. The event brought together government representatives, philanthropists, civil society organisations, and activists to strengthen partnerships and create actionable strategies to further the global effort to eradicate FGM/C.

Anush Aghabalyan, Head of Advocacy, represented Orchid Project and spoke on a panel during the event. Reflecting on the experience, Anush shared, "The spaces of solidarity and shared vision are so important, particularly in the world we find ourselves in today. There is a unique strength we draw from connecting with colleagues, friends, and allies who are united in their passion to end all forms of gender-based violence." She emphasised that listening to global partners reinforced the understanding that FGM/C is a deeply global issue requiring significantly more action and funding than it currently receives.

16 Days of Activism

Orchid Project marked the 16 Days of Activism against Gender-Based Violence Campaign (which ran from 25th November to 10th December 2024) by launching "16 Facts About the Practice in Asia" to draw attention to the often-overlooked prevalence of FGM/C in the region. During the campaign, facts from recent reports were shared to increase awareness. Despite over 80 million women and girls in Asia being affected by FGM/C, the practice remains largely unspoken, perceived as harmless and safe in many communities. Orchid Project collaborated with the Asia Network to End FGM/C to highlight this critical issue, utilising data from its series of reports, which include eight short reports, eight law reports, and a country profile. These efforts aim to break the silence surrounding FGM/C in Asia and emphasise its status as a violation of human rights and bodily autonomy.

PROJECT ORCHID LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

A key event of the campaign was the webinar titled, "FGM/C in Asia: From Silence to Justice?," organised by the FGM Legal Working Group of the World Bank in collaboration with Orchid Project. Moderated by Anush Aghabalyan, Head of Advocacy at Orchid Project, the event featured Zube Ali, Activist and Women's Rights Advocate from End FGM Singapore; Isabella Micali Drossos, Senior Counsel at the World Bank; and Sean Callaghan, Head of Research at Orchid Project. Sean emphasised the glaring gap in international attention to Asia, stating, "Asian countries account for over a third of global cases of FGC. Yet so little attention has been paid to this region by the international community. Things are starting to change, but we have a long way to go."

Zero Tolerance Day Campaign – "1 Girl Dies Every 12 Minutes"

On February 6th 2025, International Day of Zero Tolerance to FGM/C, we launched a campaign together with the University of Birmingham, calling for the international community to act through increased investment and stronger commitment to eliminate the practice. The central piece of this campaign was an illustrative video, narrated by Hoda Ali, lasting one minute, to reflect how, in just 11 minutes, another girl would die from FGM/C. The video is available here: <https://youtu.be/XU1Bk38QE9U>

United Nation's Commission on the Status of Women (CSW)

In March 2025, Orchid Project led and co-hosted four events at the 69th session of the UN's Commission on the Status of Women, advancing our strategic advocacy objectives and fostering global collaboration.

We co-hosted an event titled **Reframing FGM/C Through an Intersectional Lens** with the Global Platform for Action to end FGM/C. This event aligned with our advocacy direction to reframe FGM/C as a leading cause of death and a pressing public health emergency.

We also co-convened an event titled **Proven Solutions, Strategic Alliances, and Empowered Movements to End FGM** together with the Governments of Burkina Faso, Djibouti, and Sweden and the UNFPA-UNICEF Joint Program on FGM. This session, hosted within the UN, reinforced Orchid's leadership role and emphasized political and financial commitments to ending FGM/C.

Orchid Project also collaborated with ARROW and the Asia networks to host the event titled **Same Same but Different: Nuancing the Practice of FGM/C in Asia**, which highlighted Orchid's regional findings and featured speakers from Singapore, the Indonesian Government, UNFPA, and Asia Network members, examining the complexity and contextual variance of FGM/C in Asia.

Lastly, we co-hosted an event with YouthHubAfrica and AfyAfrika CBO called **Reimagining the Approach: Innovative Granting Mechanisms and Resourcing for Grassroots Organisations**. It addressed funding gaps and explored new strategies for movement-building, including mobilising African philanthropy, youth-led approaches, and the use of technology. During this session, Orchid Project, with support from partners, facilitated a closed-door breakfast meeting with members of the Donor Working Group on FGM and the Global Platform for Action. This was the first joint meeting of its kind, bringing together 30 stakeholders, including UN agencies, donors, and regional networks, to align on shared priorities for the next 12-18 months.

2: Research

Practice Index Webinar

To mark WorldHealthDay in 2024, Orchid Project and Practice Index joined forces on April 10 to host a webinar shedding light on the critical role of frontline workers in combatting FGM/C. Led by medical and research experts, discussions provided the 33 attendees insights on reporting mandates, survivor support, and the prevalence of FGM/C in the UK. With awareness on health complications and legislative obligations, the webinar underscored the imperative for comprehensive healthcare support. As we reflect on the complexities, it's evident that collective efforts are crucial in safeguarding women and girls in ultimately eradicating FGM/C. You can watch the recording of the webinar [here](#).

Horn of Africa Dialogue Series

Orchid Project launched the Horn of Africa knowledge sharing dialogues in May 2024 through an initial meeting with the advisory board. This board has been made up of researchers, practitioners, and advocates working in the Horn of Africa with Somali communities and its diaspora, each of whom are passionate about documenting and exploring what works to create change around FGM/C among Somali communities in the Horn.

PROJECT ORCHID LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Orchid Project drafted a briefing paper on current evidence, dilemmas in decision-making that are specific to the context, and challenges toward abandonment in the region. The briefing paper served as a foundation for a series of virtual and in-person dialogues which were hosted between September 2024 and February 2025 with researchers, practitioners, and organisations working on advocacy for policy change. Our hope with this project is to document what is currently working in the Horn of Africa, to identify where the gaps are for future research, and to convene a community of practice to take forward this work in collaboration with Orchid Project in the future.

Advancing Research in the Horn of Africa

In September 2024, Orchid Project's research team hosted the first round of stakeholder workshops as part of an initiative to build a robust knowledge base on FGM/C within the Somali community across the Horn of Africa. With the Somali community experiencing the highest global prevalence of FGM/C at 99.2%, these discussions provided invaluable insights into both the progress and challenges in efforts to end this deeply entrenched practice. The workshops are a critical component of a larger research initiative. Two additional rounds of workshops were carried out, and together, they will inform the development of a comprehensive report, set for publication in mid-2025.

Meetings and Roundtable Discussions across Asia

In October 2024, together with our partners in the Asia Network to End FGM/C, Orchid Project presented our latest research on the practice of FGM/C across Southeast Asia at the Regional Partners Roundtable hosted by the UN Joint Programme. This pivotal event highlighted the urgent need for action in the region. Sean Callaghan, Orchid Project's Head of Research and Capacity Strengthening, led the presentation, showcasing the evidence-based findings to build momentum toward ending FGM/C across Southeast Asia.

The same week, the Asia Network to End FGM/C hosted a three-day strategy meeting, bringing together key stakeholders to discuss challenges, gaps, and opportunities in addressing FGM/C. The meeting included presentations from UNFPA Asia and the Pacific, ARROW, and Orchid Project. These sessions sparked fruitful discussions on aligning efforts to address FGM/C from global, regional, and national perspectives.

The collaborative energy and group dynamics during the meeting led to the development of a strategic plan that outlines actionable next steps to accelerate progress. The participants expressed their shared commitment to moving forward with these plans, driving us all closer to the ultimate goal of ending FGM/C in the region.

3: Programmes

Youth Capacity Strengthening Workshops

From the 11th to 14th June 2024, in Juja, Kenya, Orchid Project partnered with the Youth Anti-FGM Network Kenya (YANK) to deliver a transformative series of Youth Capacity Strengthening Workshops. These engaging sessions brought together 30 young advocates, all under the age of 25, from 22 counties across Kenya with high prevalence rates of FGM/C. The workshops focused on equipping participants with the skills and strategies needed to address social norms around FGM/C and design impactful campaigns to end the practice.

Participants explored diverse and innovative approaches to advocacy, including creating social media strategies, utilising mobile apps, and producing podcasts to amplify their messages. The sessions were designed to foster creativity and empower young people to leverage their unique talents and digital tools to create lasting change in their communities.

We are excited to see how these young advocates will implement their learnings, using the tools and strategies developed during the workshops to drive progress in their communities.

Organisational structure

The Trustees oversee the charity's assets and ensure that resources are used only for the purposes of the charity. They meet quarterly to agree on the organisational strategy and areas of activity for Orchid Project, including consideration of strategic direction, accountability, financial management, grant-making, fundraising and performance. The Trustees regularly attend Orchid Project events and provide continuous support to the team. All Trustees give their time freely, and no trustee remuneration was paid in the year.

PROJECT ORCHID LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Orchid Project restructured during the year in response to changes in the funding landscape. We started the year with 16 team members and ended the year with 10. The Senior Management Team was appointed to lead the organisation when the CEO left the organisation during the year. The finance and operations team were restructured during the year, with much of the function being outsourced as a result. Furthermore, we paused recruitment after two other staff members left the organisation during the year. This restructure left the field facing team intact.

Major risks and management of those

The Trustees continue to consider and review the major risks to which the charity is exposed and monitor the systems and procedures to manage those risks. The following aspects are considered:

- The charity's objectives and strategies
- The nature and scope of the charity's activities
- External legislation and regulations
- The operating structure of the charity
- Financial stability
- Expansion of the charity in Kenya

Safeguarding

Orchid Project continues to improve its safeguarding procedures and those of the partners it works with. In the year, the safeguarding policy was reviewed, and the staff were taken through intensive training. There were no complaints received in the year.

Financial review

Incoming resources for the year amounted to £958k, a slight increase from £853k in 2024, but still a significant decrease from £1.588m in 2023. The deficit on the unrestricted fund is £156k, compared to a deficit of £403k in 2024 and a surplus of £373k in 2023. The Trustees consider the state of the charity's affairs and took action to restructure the organisation during the year in order to ensure long-term sustainability.

In so doing, we rebalanced the expenses going forward. The 2025-26 budget envisages £800k income and no deficit, with 75% expenditure on direct delivery, 15% on core overheads, and 10% on fundraising.

Policy on reserves

Orchid Project aims to hold reserves equivalent to 35% of all core costs based on the budget for the year to 31st March 2025, amounting to £171,000 (2024 - £310,000). At the year's end, our reserves amount to £343,551 (2024 - £459,679), which is in excess of the reserve policy. Had we not restructured, we would have breached the reserve threshold in December 2024.

Principal funding sources

In the year 2024-25, Orchid Project's primary sources of funding consist of grants from trusts and foundations, donations from individuals and major donors. Orchid Project would like to thank our generous donors for their invaluable support, which has enabled us to achieve so much.

Going concern

The Trustees have considered the financial position and future outlook of the charity, particularly in light of ongoing challenges in fundraising. Having restructured the organisation, the trustees have ensured that the charity can continue to meet its operational commitments. Therefore, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing financial statements.

Disclosure of information to the auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

Small companies' provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

PROJECT ORCHID LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2025*

The trustees' report was approved by the Board of Trustees.

Ms D A Rive
Trustee

Mr J S Ssentongo
Trustee

29 January 2026

PROJECT ORCHID LIMITED

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The trustees, who are also the directors of Project Orchid Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

PROJECT ORCHID LIMITED

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF PROJECT ORCHID LIMITED

Opinion

We have audited the financial statements of Project Orchid Limited (the 'charity') for the year ended 31 March 2025, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

PROJECT ORCHID LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF PROJECT ORCHID LIMITED

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Responsibilities (set out on page 7), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

PROJECT ORCHID LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF PROJECT ORCHID LIMITED

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the charity to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the charity audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Mark Heaton (Senior Statutory Auditor)
For and on behalf of KM, Statutory Auditor

1st Floor, Block C
The Wharf
Manchester Road
Burnley
Lancashire
BB11 1JG
29 January 2026

PROJECT ORCHID LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income and endowments from:							
Donations and legacies	3	53,794	-	53,794	72,273	-	72,273
Charitable activities	4	619,331	281,206	900,537	388,502	322,651	711,153
Investments	5	3,589	-	3,589	3,148	-	3,148
Other income	6	-	-	-	66,846	-	66,846
Total income		676,714	281,206	957,920	530,769	322,651	853,420
Expenditure on:							
Raising funds	7	86,115	-	86,115	82,096	380	82,476
Charitable activities	8	743,260	250,673	993,933	851,945	291,824	1,143,769
Total expenditure		829,375	250,673	1,080,048	934,041	292,204	1,226,245
Net income/(expenditure)		(152,661)	30,533	(122,128)	(403,272)	30,447	(372,825)
Transfers between funds		(2,970)	2,970	-	-	-	-
Net movement in funds	11	(155,631)	33,503	(122,128)	(403,272)	30,447	(372,825)
Reconciliation of funds:							
Fund balances at 1 April 2024		429,232	30,447	459,679	832,504	-	832,504
Fund balances at 31 March 2025		273,601	63,950	337,551	429,232	30,447	459,679

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

PROJECT ORCHID LIMITED

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	15		2,711		2,904
Current assets					
Debtors	16	241,964		263,280	
Cash at bank and in hand		378,459		515,974	
		620,423		779,254	
Creditors: amounts falling due within one year	17	(285,583)		(322,479)	
Net current assets			334,840		456,775
Total assets less current liabilities			337,551		459,679
The funds of the charity					
Restricted income funds	19		63,950		30,447
Unrestricted funds	20		273,601		429,232
			337,551		459,679

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

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

The financial statements were approved by the trustees on 29 January 2026

Ms D A Rive
Trustee

Mr J S Ssentongo
Trustee

Company registration number 07467568 (England and Wales)

PROJECT ORCHID LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash absorbed by operations	23		(139,811)		(413,792)
Investing activities					
Purchase of tangible fixed assets		(1,293)		(4,154)	
Investment income received		3,589		3,148	
Net cash generated from/(used in) investing activities			2,296		(1,006)
Net cash generated from financing activities			-		-
Net decrease in cash and cash equivalents			(137,515)		(414,798)
Cash and cash equivalents at beginning of year			515,974		930,772
Cash and cash equivalents at end of year			378,459		515,974

PROJECT ORCHID LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Project Orchid Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is W1 Office, 12 Old Bond Street, London, W1S 4PW, England.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

PROJECT ORCHID LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	33% straight line
Computer equipment	33% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

PROJECT ORCHID LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Appeals and donations	53,794	72,273

PROJECT ORCHID LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Grants and contracts	619,331	281,206	900,537	388,502	322,651	711,153

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	3,589	3,148

6 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	-	66,846

7 Expenditure on raising funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fundraising and publicity						
Other fundraising costs	11,782	-	11,782	-	-	-
Staff costs	74,333	-	74,333	82,096	380	82,476
	86,115	-	86,115	82,096	380	82,476

PROJECT ORCHID LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

8 Expenditure on charitable activities

	Cultural education 2025 £	Cultural education 2024 £
Direct costs		
Staff costs	278,323	265,008
Depreciation and impairment	1,486	1,250
Other costs	468,717	574,766
	<u>748,526</u>	<u>841,024</u>
Grant funding of activities (see note 9)	239,407	296,745
Share of support and governance costs (see note 10)		
Governance	6,000	6,000
	<u>993,933</u>	<u>1,143,769</u>
Analysis by fund		
Unrestricted funds	743,260	851,945
Restricted funds	250,673	291,824
	<u>993,933</u>	<u>1,143,769</u>

9 Grants payable

	Cultural education 2025 £	Cultural education 2024 £
Grants to institutions: Project Orchid - Kenya	<u>239,407</u>	<u>296,745</u>

10 Governance costs allocated to activities

	2025 £	2024 £
Audit fees	<u>6,000</u>	<u>6,000</u>
Analysed between:		
Cultural education	<u>6,000</u>	<u>6,000</u>

PROJECT ORCHID LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

11 Net movement in funds

2025 £	2024 £
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The net movement in funds is stated after charging/(crediting):

Fees payable for the audit of the charity's financial statements	6,000	6,000
Depreciation of owned tangible fixed assets	1,486	1,250

12 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year (2024: Ms D A Rive was reimbursed £959).

13 Employees

The average monthly number of employees during the year was:

2025 Number	2024 Number
----------------	----------------

Charity management and administration	6	6
---------------------------------------	---	---

Employment costs

2025 £	2024 £
-----------	-----------

Wages and salaries	312,811	312,965
Social security costs	28,543	25,117
Other pension costs	11,302	9,402
	352,656	347,484

Redundancy and termination payments totalling £14,890 were made in the reporting period (2024: £NIL).

The number of employees whose annual remuneration was more than £60,000 is as follows:

2025 Number	2024 Number
----------------	----------------

£60,001 - £70,000	1	1
£70,001 - £80,000	1	-

14 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

PROJECT ORCHID LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

15 Tangible fixed assets

	Fixtures and fittings £	Computer equipment £	Total £
Cost			
At 1 April 2024	1,005	3,149	4,154
Additions	-	1,293	1,293
At 31 March 2025	1,005	4,442	5,447
Depreciation and impairment			
At 1 April 2024	201	1,049	1,250
Depreciation charged in the year	349	1,137	1,486
At 31 March 2025	550	2,186	2,736
Carrying amount			
At 31 March 2025	455	2,256	2,711
At 31 March 2024	804	2,100	2,904

16 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	71,488	99,884
Prepayments and accrued income	170,476	163,396
	241,964	263,280

17 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	20,105	14,360
Deferred income	196,919	212,305
Trade creditors	8,257	955
Other creditors	5,755	4,626
Accruals	54,547	90,233
	285,583	322,479

18 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	11,302	9,402

PROJECT ORCHID LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

18 Retirement benefit schemes

(Continued)

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Restricted funds	30,447	281,206	(250,673)	2,970	63,950
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Restricted funds	-	322,651	(292,204)	-	30,447

Restricted funds are from a variety of sources including family trust funds and foundations, some of which have been given anonymously. For these reasons individual funds are not shown.

20 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
General funds	429,232	676,714	(829,375)	(2,970)	273,601
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General funds	832,504	530,769	(934,041)	-	429,232

PROJECT ORCHID LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

21 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	2,711	-	2,711
Current assets/(liabilities)	270,890	63,950	334,840
	<u>273,601</u>	<u>63,950</u>	<u>337,551</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	2,904	-	2,904
Current assets/(liabilities)	426,328	30,447	456,775
	<u>429,232</u>	<u>30,447</u>	<u>459,679</u>

22 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

23 Cash absorbed by operations

	2025 £	2024 £
Deficit for the year	(122,128)	(372,825)
Adjustments for:		
Investment income recognised in statement of financial activities	(3,589)	(3,148)
Depreciation and impairment of tangible fixed assets	1,486	1,250
Movements in working capital:		
Decrease/(increase) in debtors	21,316	(163,604)
(Decrease) in creditors	(21,510)	(4,338)
(Decrease)/increase in deferred income	(15,386)	128,873
Cash absorbed by operations	<u>(139,811)</u>	<u>(413,792)</u>

24 Analysis of changes in net funds

The charity had no material debt during the year.

PROJECT ORCHID LIMITED

England & Wales - Charity number 1141057

Accounts

Company registration number: 07467568

Charity registration number: 1141057

Project Orchid Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2024

KM
Chartered Accountants
1st Floor, Block C
The Wharf
Manchester Road
Burnley
Lancashire
BB11 1JG

Project Orchid Limited

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Project Orchid Limited

Reference and Administrative Details

Trustees	Ms D A Rive, Joint Chair Mr J S Ssentongo, Joint Chair Ms C Belaman Mr J Drummond Ms D K Farag Dr C Presern Ms A Feldwick Ms C H El-Kabbany Dr A Zielke
Secretary	Mr H A Khan
Chief Executive Officer	Mrs A Mwithigah
Charity Registration Number	1141057
Company Registration Number	07467568
Registered Office	The charity is incorporated in England. W1 Office 12 Old Bond Street London W1S 4PW
Auditor	KM Chartered Accountants 1st Floor, Block C The Wharf Manchester Road Burnley Lancashire BB11 1JG
Solicitors:	Hogans Lovell International LLP Atlantic House Holborn Viaduct London EC1A 2FG
Bankers	Co-operative Bank 1 Balloon Street Manchester M60 4EP Nationwide Building Society 80 St James Street Burnley Lancashire BB11 1PH

Project Orchid Limited

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2024.

Ms D A Rive, Joint Chair
Mr J S Ssentongo, Joint Chair
Ms C Belaman
Mr J Drummond
Ms C Esser (resigned 31 December 2023)
Ms D K Farag
Ms A N Feldwick (appointed 1 January 2024)
Ms C M P Hirsch El-Kabbany (appointed 1 January 2024)
Ms A M H Meyer (resigned 30 May 2024)
Ms E Paulson (resigned 31 December 2023)
Dr C Presern
Dr R M E Youssif (resigned 13 October 2023)
Dr A E Zielke (appointed 1 January 2024)

Orchid Project Trustees Report

Forward from Asenath Mwithigah, the CEO of Orchid Project

As the first year of implementing our strategic plan, it has been a busy and productive time working closely with our staff, board, partners, and donors, all dedicated to ending FGM/C globally. I am particularly proud of the significant milestones we have achieved over the past 12 months, including the operationalisation of our Kenya office, the opening of our Germany office to engage with European Union partners, the launch of FGMCRI.ORG as the repository of all our research work, and the establishment of the Africa Network to End FGM/C, a platform for all grassroots organisations across the African continent to advocate for an end to the practice. Additionally, the CEO was invited to provide oral evidence into the FCDO's approach to sexual and reproductive health by the International Development Committee. These accomplishments would not have been possible without the support and hard work of our team, and I truly appreciate their commitment for working towards realisation of our organisational mandate.

Activities and Achievements

Over the last 12 months, with the support from our donors, we were able to contribute to great change within the communities we work in, regionally and globally. At the community level, we were able to conclude the three-year HDF project implemented in Samburu and Narok counties and met the donor threshold on reduction of FGM/C prevalence among 0-14 years by 10-19 ensuring that girls are protected from FGM/C.

In research, we have continued to close the knowledge gap through the development of country profiles to provide data to inform sustained programming in Africa and have continued to support the Asia Network to end FGM/C. During this year, we developed Nigeria, Ethiopia and Malaysia country profiles and launched the FGMCRI.ORG website as a repository for the older research from 28 Too Many (prior to 01/04/2022) and the new research from Orchid Project.

In our role as a convener, we have continued to highlight the global prevalence of FGM/C and advocate for the increased investments needed to close the funding gap. We acknowledge that the FGM/C sector has experienced a shortfall in investments due to the redirection of funds to address the challenges posed by COVID-19, climate change, and conflict. This situation has underscored the importance of illustrating how FGM/C intersects with other sectors and should not be addressed in isolation.

Project Orchid Limited

Trustees' Report

We have continued to put grassroots at the forefront, by partnering with grassroots organisations in Kenya through sharing knowledge and best practices with organisations and frontline activists working to end the practice. The knowledge-sharing workshops have not only been a platform for providing best practices and increasing learning; they have also provided opportunities for networking to catalyse the global movement to end FGM/C.

Accelerating an end to FGM/C in Kenya

Since 2020, the Orchid Project together with our partners SAFE and COVAW has been implementing a three-year programme on accelerating an end to FGM/C among the Maasai and Samburu communities, in Narok and Samburu Counties in Kenya. This year, we concluded on the project that was aimed at raising awareness to shift attitudes regarding FGM/C using community dialogues, performance tours, school clubs, radio shows and lobbying the county governments for revenue allocation. All this has been aimed at reducing the prevalence of FGM/C.

From the endline evaluation of the programme, there was a decline of FGM/C among girls (0-14 years) (younger generation) in the two communities due to significant shift in knowledge, attitudes, and practice within the targeted communities. Girls have increased agency in decision making on their rights through support for their primary and secondary education.

Overall, there has been a decline in the practice of FGC in the two communities, thanks to the efforts of the Orchid Project and its regional partners. The end-term evaluation highlighted the success of interventions such as community dialogues, family-centered dialogues, and sensitisation programs. It emphasised the need to transfer, expand, upscale, or modify these effective strategies to new geographies or marginalised areas within the two counties or elsewhere that lack stakeholder presence addressing FGC.

Additionally, a deliberate and structured advocacy mechanism should be established to educate healthcare workers on the human rights and health impacts of FGC. This includes reaffirming their commitment to "do no harm" and upholding the ethical principles and oath to protect clients, patients, families, and communities. Further research is needed to determine the best approaches for obtaining accurate FGC estimates and developing more innovative methods for questioning about FGC.

Somaliland Programme

In the year, we supported NAFIS, a network in Somaliland to carry out a programme on scaling up the efforts to approve the Anti-FGC policy of Somaliland to protect the body integrity of child girls. Specifically, the programme focuses on lobbying legislative bodies and relevant decision makers to enact the approved National Anti-FGC policy of Somaliland through legitimacy, legal analysis, and policy advocacy, and knowledge sharing workshops targeting CSOs and women.

Capacity Strengthening and Knowledge Sharing Workshop

In our strategic plan, strengthening the capacity of grassroots is key to enabling the change in attitudes and social norms that underpin FGM/C. We further believe that working with youth, they would bring about the desired change since they are the generation to end this practice. This year, we held knowledge sharing workshops with grassroots organisations from the 22 hotspot counties and worked with the youth to build their capacity on gender transformative approaches, social norms approach and the UNICEF's six elements of change. The young people were drawn from the 22 hotspots counties. The youth workshop focused on young people below 25 years engaging as change agents. The workshop provided opportunities for learning and growing the youth movement to end FGM/C. We further supported the Youth Anti FGM network with the organisational strengthening by supporting them with their restructuring and ushering in their new leadership which would lead them in the next three years.

Project Orchid Limited

Trustees' Report

Asia Network to End FGM/C

In 2023, we supported the Asia Network undertake a series of capacity-building activities to strengthen its advocacy and communication skills. This included virtual training workshops held in March. We further supported the network to hold its first advisory board meeting where important decisions were made regarding the membership structure and the nomination/election process for future board members. In July 2023, the Asia Network joined colleagues from The Global Platform for Action to End FGM/C in participating in the WD2023 FGM/C pre-conference held in Kigali, Rwanda. Later that year, between November and December, the network conducted nominations and elections for its new advisory board members, which was followed by the official setup and introduction of the new board in February 2024. The Asia Network continued its active participation in March 2024 by co-hosting a virtual parallel event with the Orchid Project at the 68th CSW session. The event focused on "FGM/C in Asia: Evidence and Funding." The network's commitment to advocacy extended to supporting partners attendance at an FGM/C workshop held in Mauritania in March 2024. This participation allowed for the sharing of valuable perspectives from the Asia Network on the issue.

The Asia Network maintains regular communication with its partners through quarterly check-in meetings. These meetings, the latest held in February 2024, serve as a platform for Orchid to provide technical support on advocacy opportunities, operational assistance on existing joint grants, and exploration of potential joint fundraising initiatives.

Evidence generation

The integration of 28 Too Many into the Orchid Project has cemented Orchid Project's credibility as the thought leader in the sector. In the past year, two country reports were published namely Ethiopia and Malaysia. The Malaysia report is the first in the Asia continent and has attracted a lot of conversations on the issue in the continent. Experts from organisations in the countries shared their opinion on the status of the countries on FGM/C and what progress has been made.

Africa-Led Movement

Orchid Project has been a consortium partner for the FCDO-funded programme since 2020. We implement the global advocacy output of the programme. Over the last year, we have continued to support the youth by providing global spaces for their voices to be heard like the women deliver and CSW where they have spoken and shared their firsthand experience. Moreover, We have continued to support the programme in organising CSW side events where high level panel discussions have been held on the funding gap to end the practice.

Advocacy and communications Campaigns

As a convener in the sector, in the past year, we continued to strategically position the organisation to influence investments, policies, and actions.

On the regional level, for the first time, we participated in the CSO forum and 42nd ordinary sessions on the African Committee of Experts on the Rights and Welfare of the Child (ACERWC) as part of experts on ending FGM/C and were part of the taskforce drafting the outcome document and led on the joint statement together with the CSO Forum that was read at the launch of the Joint General Comment on FGM as feedback to ACERWC.

On the International Day of Zero Tolerance for FGM/C (6th February 2024), we launched our follow-up campaign to the #takeaseatforthesummit focusing on calling for a global commitment summit and the importance of the people with the resources to take a seat with the people with the expertise and work towards closing the funding gap.

Project Orchid Limited

Trustees' Report

Looking ahead

On **evidence generation**, curating data, and sharing Knowledge, we plan to **develop, publish and share more research**. We will strive to close the data and knowledge gap that is existing globally, particularly in the Asia continent while providing evidence on what works, legislation, and emerging trends. The following reports will be published in the coming year: Indonesia, and other short reports for Asia. We will be working on reviving the Middle East network to end FGM and working to expand our research work in Middle East and the Horn of Africa on what works to end FGM/C.

On **capacity strengthening** we will endeavour to close the technical skills gap by building the capacity of grassroots organisations on the capacity workshop using a manual we have developed with WHO to provide the requisite skill sets required to end the practice. We will continue providing learning and sharing opportunities through **Knowledge sharing workshops** that will be delivered both in-person and virtually to build the capacity of partner organisations in Kenya, the Horn of Africa, and Africa to share our programme learnings with others working to end FGM/C there.

And **advocacy**, we will also strengthen our global and regional advocacy campaigns like the #takeaseatforthesummit with relevant UN agencies, regional bodies, and governments as continue to advocate for more funding, better policies and legislation, and government commitment to the elimination of FGM/C. We will further continue to raise the global voice on ending FGM/C as part of our global advocacy role in the Africa-Led Movement programme

Recruitment and appointment of trustees

In January 2024, three board members joined Orchid project namely: Andreas Zielke, Carina Hirsch and Alice Feldwick.

Organisational structure

The Trustees oversee the charity's assets and ensure that resources are used only for the purposes of the charity. They meet quarterly to agree on the organisational strategy and areas of activity for Orchid Project, including consideration of strategic direction, accountability, financial management, grant-making, fundraising and performance. The Trustees regularly attend Orchid Project events and provide continuous support to the CEO and staff members. All Trustees give their time freely and no trustee remuneration was paid in the year.

Orchid Project had an average of 13 members of staff on a full-time basis and 5 consultants on the research team during the year. A Senior Management Team comprising the CEO and Team Heads has been established and meets bi-monthly to ensure that decisions and responsibilities are shared, and a wide perspective is brought to all strategic management.

Major risks and management of those

The Trustees continue to consider and review the major risks to which the charity is exposed and monitor the systems and procedures to manage those risks. The following aspects are considered:

- The charity's objectives and strategies
- The nature and scope of the charity's activities
- External legislation and regulations
- The operating structure of the charity
- Financial stability
- Expansion of the charity in Kenya

Project Orchid Limited

Trustees' Report

Safeguarding

Orchid Project continues to improve its safeguarding procedures and that of the partners it works with. In the year, the safeguarding policy was reviewed, and the staff was taken through intensive training. There were no complaints received in the year.

Financial review

Incoming resources for the year amounted to £853k, a decrease from £1.588m in 2023. Deficit on the unrestricted fund is £403k, compared to a surplus of £373k in 2023.

The Trustees consider the state of the charity's affairs to be satisfactory and look to the future with confidence.

Policy on reserves

Orchid Project aims to hold reserves equivalent to 35% of all core costs based on the budget for the year to 31st March 2025, amounting to £310,000 (2023 - £318,114). At the year end our reserves amount to £459,679 (2023 - £832,504) which are in excess of the reserve policy. The excess is retained for development of the Charity, with a new entity and office in Kenya and additional programmes/Research investment in 2023-25.

The Reserves are lower at year end due to the planned additional Charitable Activity during the year being financed from Reserves.

Principal funding sources

In the year 2023-24, Orchid Project's primary sources of funding consists of grants from trusts and foundations, donations from individuals and major donors. Orchid Project would like to thank our generous donors for their invaluable support which has enabled us to achieve so much.

Going concern

The Trustees have considered the financial position and future outlook of the charity, particularly in light of ongoing challenges in fundraising. These challenges have introduced some uncertainty regarding future income, which could impact the charity's ability to meet its operational commitments.

Despite these uncertainties, after making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing financial statements.

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

Project Orchid Limited

Trustees' Report

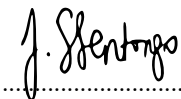
Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 11 July 2024 and signed on its behalf by:



.....
Ms D A Rive
Trustee



.....
Mr J S Ssentongo
Trustee

Project Orchid Limited

Statement of Responsibilities

The trustees (who are also the directors of Project Orchid Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

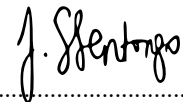
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 11 July 2024 and signed on its behalf by:



.....
Ms D A Rive
Trustee



.....
Mr J S Ssentongo
Trustee

Project Orchid Limited

Independent Auditor's Report to the Members of Project Orchid Limited

Opinion

We have audited the financial statements of Project Orchid Limited (the 'charity') for the year ended 31 March 2024, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Project Orchid Limited

Independent Auditor's Report to the Members of Project Orchid Limited

Opinion on other matter prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Responsibilities (set out on page 8), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

Project Orchid Limited

Independent Auditor's Report to the Members of Project Orchid Limited

- Conclude on the appropriateness of the trustees use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the charity to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the charity audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



.....
Mark Heaton (Senior Statutory Auditor)
For and on behalf of KM, Statutory Auditor

1st Floor, Block C
The Wharf
Manchester Road
Burnley
Lancashire
BB11 1JG

11 October 2024

Project Orchid Limited

Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2024 £	Unrestricted £	Restricted £	Total 2023 £
Income and Endowments from:							
Donations and legacies	3	72,273	-	72,273	93,931	-	93,931
Charitable activities	4	388,502	322,651	711,153	717,978	695,115	1,413,093
Investment income	5	3,148	-	3,148	909	-	909
Other income		66,846	-	66,846	80,148	-	80,148
Total income		530,769	322,651	853,420	892,966	695,115	1,588,081
Expenditure on:							
Raising funds	6	(82,096)	(380)	(82,476)	(32,544)	(53,469)	(86,013)
Charitable activities	7	(851,945)	(291,824)	(1,143,769)	(486,500)	(641,646)	(1,128,146)
Total expenditure		(934,041)	(292,204)	(1,226,245)	(519,044)	(695,115)	(1,214,159)
Net (expenditure)/income		(403,272)	30,447	(372,825)	373,922	-	373,922
Net movement in funds		(403,272)	30,447	(372,825)	373,922	-	373,922
Reconciliation of funds							
Total funds brought forward		832,504	-	832,504	458,582	-	458,582
Total funds carried forward	18	429,232	30,447	459,679	832,504	-	832,504

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 18.

The notes on pages 15 to 23 form an integral part of these financial statements.

Project Orchid Limited

(Registration number: 07467568)
Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	14	2,904	-
Current assets			
Debtors	15	263,280	99,676
Cash at bank and in hand		515,974	930,772
		779,254	1,030,448
Creditors: Amounts falling due within one year	16	(322,479)	(197,944)
Net current assets		456,775	832,504
Net assets		459,679	832,504
Funds of the charity:			
Restricted income funds			
Restricted funds		30,447	-
Unrestricted income funds			
Unrestricted funds		429,232	832,504
Total funds	18	459,679	832,504

The financial statements on pages 12 to 23 were approved by the trustees, and authorised for issue on 11 July 2024 and signed on their behalf by:


.....
Ms D A Rive
Trustee


.....
Mr J S Ssentongo
Trustee

The notes on pages 15 to 23 form an integral part of these financial statements.

Project Orchid Limited

Statement of Cash Flows for the Year Ended 31 March 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash (expenditure)/income		(372,825)	373,922
Adjustments to cash flows from non-cash items			
Depreciation	6	1,250	-
Investment income	5	<u>(3,148)</u>	<u>(909)</u>
		(374,723)	373,013
Working capital adjustments			
Increase in debtors	15	(163,604)	(39,106)
(Decrease)/increase in creditors	16	(4,338)	39,463
Increase/(decrease) in deferred income		<u>128,873</u>	<u>(94,380)</u>
Net cash flows from operating activities		<u>(413,792)</u>	<u>278,990</u>
Cash flows from investing activities			
Interest receivable and similar income	5	3,148	909
Purchase of tangible fixed assets	14	<u>(4,154)</u>	<u>-</u>
Net cash flows from investing activities		<u>(1,006)</u>	<u>909</u>
Net (decrease)/increase in cash and cash equivalents		(414,798)	279,899
Cash and cash equivalents at 1 April		<u>930,772</u>	<u>650,873</u>
Cash and cash equivalents at 31 March		<u><u>515,974</u></u>	<u><u>930,772</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 15 to 23 form an integral part of these financial statements.

Project Orchid Limited

Notes to the Financial Statements for the Year Ended 31 March 2024

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

W1 Office
12 Old Bond Street
London
W1S 4PW

These financial statements were authorised for issue by the trustees on 11 July 2024.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Project Orchid Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Project Orchid Limited

Notes to the Financial Statements for the Year Ended 31 March 2024

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Project Orchid Limited

Notes to the Financial Statements for the Year Ended 31 March 2024

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Project Orchid Limited

Notes to the Financial Statements for the Year Ended 31 March 2024

3 Income from donations and legacies

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Donations and legacies;			
Appeals and donations	72,273	72,273	72,314
Legacies	-	-	21,617
	<u>72,273</u>	<u>72,273</u>	<u>93,931</u>

4 Income from charitable activities

	Unrestricted General £	Restricted £	Total 2024 £	Total 2023 £
Grants and contracts	<u>388,502</u>	<u>322,651</u>	<u>711,153</u>	<u>1,413,093</u>

5 Investment income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Interest receivable on bank deposits	<u>3,148</u>	<u>3,148</u>	<u>909</u>

6 Expenditure on raising funds

a) Costs of generating donations and legacies

	Unrestricted General £	Restricted £	Total 2024 £	Total 2023 £
Staff costs	82,096	380	82,476	77,455
Other costs	-	-	-	8,558
	<u>82,096</u>	<u>380</u>	<u>82,476</u>	<u>86,013</u>

Project Orchid Limited

Notes to the Financial Statements for the Year Ended 31 March 2024

7 Expenditure on charitable activities

		Unrestricted		Total	Total
	Note	General	Restricted	2024	2023
		£	£	£	£
Depreciation, amortisation and other similar costs		1,250	-	1,250	-
Grant funding of activities		296,745	-	296,745	-
Staff costs		21,104	243,904	265,008	190,054
Governance costs	8	6,000	-	6,000	4,250
Other costs		528,096	47,920	576,016	933,842
		<u>853,195</u>	<u>291,824</u>	<u>1,145,019</u>	<u>1,128,146</u>

In addition to the expenditure analysed above, there are also governance costs of £6,000 (2023 - £4,250) which relate directly to charitable activities. See note 8 for further details.

8 Analysis of governance costs

	Unrestricted funds	Total	Total
	General	2024	2023
	£	£	£
Audit fees			
Audit of the financial statements	6,000	6,000	4,250
	<u>6,000</u>	<u>6,000</u>	<u>4,250</u>

9 Grant-making

Analysis of grants

	Grants to institutions
	2024
	£
Project Orchid - Kenya	<u>296,745</u>

Project Orchid Limited

Notes to the Financial Statements for the Year Ended 31 March 2024

10 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Ms D A Rive

£959 (2023: £Nil) of expenses were reimbursed to Ms D A Rive during the year.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

11 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	312,965	302,357
Social security costs	25,117	28,442
Pension costs	9,402	11,710
	<u>347,484</u>	<u>342,509</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024 No	2023 No
Charity management and administration	<u>6</u>	<u>7</u>

During the year, the charity made redundancy and/or termination payments which totalled £Nil (2023 - £20,000).

The number of employees whose emoluments fell within the following bands was:

	2024 No	2023 No
£60,001 - £70,000	<u>1</u>	<u>1</u>

12 Auditors' remuneration

	2024 £	2023 £
Audit of the financial statements	<u>6,000</u>	<u>4,250</u>

Project Orchid Limited

Notes to the Financial Statements for the Year Ended 31 March 2024

13 Taxation

The charity is a registered charity and is therefore exempt from taxation.

14 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
Additions	4,154	4,154
At 31 March 2024	4,154	4,154
Depreciation		
Charge for the year	1,250	1,250
At 31 March 2024	1,250	1,250
Net book value		
At 31 March 2024	2,904	2,904

15 Debtors

	2024 £	2023 £
Trade debtors	99,884	94,041
Prepayments	7,896	2,681
Accrued income	155,500	-
Other debtors	-	2,954
	263,280	99,676

16 Creditors

	2024 £	2023 £
Trade creditors	955	5,720
Other taxation and social security	14,360	6,284
Other creditors	4,626	1,755
Accruals	90,233	100,753
Deferred income	212,305	83,432
	322,479	197,944

Project Orchid Limited

Notes to the Financial Statements for the Year Ended 31 March 2024

17 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £9,402 (2023 - £11,710).

18 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
General	832,504	530,769	(934,041)	429,232
Restricted funds	<u>-</u>	<u>322,651</u>	<u>(292,204)</u>	<u>30,447</u>
Total funds	<u>832,504</u>	<u>853,420</u>	<u>(1,226,245)</u>	<u>459,679</u>
	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
General	458,582	892,966	(519,044)	832,504
Restricted funds	<u>-</u>	<u>695,115</u>	<u>(695,115)</u>	<u>-</u>
Total funds	<u>458,582</u>	<u>1,588,081</u>	<u>(1,214,159)</u>	<u>832,504</u>

The specific purposes for which the funds are to be applied are as follows:

General funds are those available for use at the discretion of the trustees to further the objects of the charity.

Restricted funds are from a variety of sources including family trust funds and foundations, some of which have been given anonymously. For these reasons individual funds are not shown.

Project Orchid Limited

Notes to the Financial Statements for the Year Ended 31 March 2024

19 Analysis of net assets between funds

	Unrestricted General £	Restricted £	Total funds £
2024			
Tangible fixed assets	2,904	-	2,904
Current assets	536,502	242,752	779,254
Current liabilities	<u>(110,174)</u>	<u>(212,305)</u>	<u>(322,479)</u>
Total net assets	<u><u>429,232</u></u>	<u><u>30,447</u></u>	<u><u>459,679</u></u>
	Unrestricted General £	Restricted £	Total funds £
2023			
Current assets	864,574	165,874	1,030,448
Current liabilities	<u>(114,512)</u>	<u>(83,432)</u>	<u>(197,944)</u>
Total net assets	<u><u>750,062</u></u>	<u><u>82,442</u></u>	<u><u>832,504</u></u>

PROJECT ORCHID LIMITED

England & Wales - Charity number 1141057

Accounts

Company registration number: 07467568

Charity registration number: 1141057

Project Orchid Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2023

KM
Chartered Accountants
1st Floor, Block C
The Wharf
Manchester Road
Burnley
Lancashire
BB11 1JG

Project Orchid Limited

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Project Orchid Limited

Reference and Administrative Details

Trustees	Ms D A Rive, Joint Chair
	Mr J S Ssentongo, Joint Chair
	Ms C Belaman
	Mr J Drummond
	Ms C Esser
	Ms D K Farag
	Ms A M H Meyer
	Ms E Paulson
	Dr C Presern
	Mr H A Khan
Secretary	Mr H A Khan
Chief Executive Officer	Mrs Asenath Mwithigah
Charity Registration Number	1141057
Company Registration Number	07467568
Registered Office	The charity is incorporated in England.
	The Foundry
	17-19 Oval Way
	London SE11 5RR
Auditor	KM
	Chartered Accountants
	1st Floor, Block C
	The Wharf
	Manchester Road
	Burnley
	Lancashire BB11 1JG
Solicitors:	Hogans Lovell International LLP
	Atlantic House
	Holborn Viaduct
	London
	EC1A 2FG
Bankers	Co-operative Bank
	1 Balloon Street
	Manchester
	M60 4EP
	Nationwide Building Society
	80 St James Street
	Burnley
	Lancashire
	BB11 1PH

Project Orchid Limited

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2023.

Ms D A Rive, Joint Chair (appointed chair 27 January 2023)

Mr J S Ssentongo, Joint Chair (appointed chair 27 January 2023)

Ms C Belaman, Former Chair (resigned chair 27 January 2023)

Mr J Drummond

Ms C Esser

Ms D K Farag

Ms A M H Meyer

Ms E Paulson

Dr C Presern

Dr R M E Youssif (resigned 13 October 2023)

Objectives and activities

Objects and aims

The charity's objects ("objects") as per its Articles of Association are specifically restricted to the following:

(1) to promote human rights in particular female genital cutting ("FGC") as an infringement of human rights (as set out in the Universal Declaration of Human Rights and subsequent United Nations conventions and declarations) throughout the world by all or any of the following means:

- (a) monitoring abuses of human rights;
- (b) obtaining redress for the victims of human rights abuse;
- (c) relieving need among the victims of human rights abuse;
- (d) research into human rights issues;
- (e) providing technical advice to government and others on human rights matters;
- (f) contributing to the sound administration of human rights law;
- (g) commenting on proposed human rights legislation;
- (h) raising awareness of human rights issues;
- (i) promoting public support for human rights;
- (j) promoting respect for human rights among individuals and corporations;
- (k) international advocacy of human rights; and
- (l) eliminating infringements of human rights.

(2) to advance the education of the public relating to FGC.

(3) to promote the physical and mental health of sufferers of FGC.

Project Orchid Limited

Trustees' Report

The aims of Project Orchid are:

Orchid Project's vision is a world free from female genital cutting (FGC). Our mission is to accelerate abandonment of FGC around the world. We are a UK-based charity with an international reach.

Orchid Project carries out activities in the belief that FGC can end if:

Policy, programmes and resourcing are in place to end FGC;
Multi-actor networks diffuse abandonment; and
Communities embrace rights-based dialogue, and engage with information and support to abandon FGC.

Orchid Project understands its primary role is to be a catalyst, supporting actors at many levels to embrace change, promote and disseminate best practice, and to make investment, policy and programmatic decisions that end FGC.

Orchid Project raises awareness and advocates at the global level to ensure that governments and other international bodies prioritise and resource the abandonment of FGC. We partner with grassroots organisations in FGC practising countries to accelerate the abandonment of cutting through increased dialogue at the community level. We also share knowledge and best practice of how FGC can end, and we amplify the grassroots voice in the global conversation of the issue.

Foreword from Asenath Mwithigah, Orchid Project CEO

The Interim CEO, Delphine Rive stepped down in June 2022 when I joined as the CEO of Orchid Project based in Kenya. It has been a fulfilling 12 months getting the opportunity to work closely with staff, board, partners, and our donors, all of whom are committed to ending FGM/C globally. I am particularly proud of some of the huge milestones we have achieved during the 12 months including the formalization of 28 Too Many as a research department in Orchid, the development of a 5-year strategic plan, and the opening of the Regional Office in Nairobi. All these would not have been achieved without the support of the team and I truly appreciate their commitment and hard work in ensuring we realize our organizational mandate.

Project Orchid Limited

Trustees' Report

Activities and Achievements

Over the last 12 months, with the unwavering support from our donors, we were able to contribute to great change within the communities we work in. With the lifting of COVID-19 restrictions, we were able to accelerate our interventions at the community levels through our partners to ensure women and girls are protected from FGM/C.

In research, we have continued to close the knowledge gap through the development of country profiles to provide data to inform sustained programming in Africa and have continued to support the Asia Network to end FGM/C through the development of the first FGM/C report and advocacy roadmap.

With our convener role, we have continued to shed light on the global nature of the practice and advocate for additional investments required to close the funding gap. We recognize that due to Covid-19, climate change, and conflict, the FGM/C sector has suffered a shortfall in investments, and funds have been redirected to cater to the emerging world challenges. This has led us to highlight how FGM/C intersects with other sectors and should not be tackled in silos.

We have continued to put grassroots at the forefront, by partnering with grassroots organizations in Kenya through sharing knowledge and best practices with organizations and frontline activists working to end the practice. The knowledge-sharing workshops have not only been a platform for providing best practices and increasing learning; they have also provided opportunities for networking to catalyse the global movement to end FGM/C.

With the leadership and guidance from the CEO, the team developed a strategic plan that envisions the next 5 years of the Orchid Project.

Accelerating an end to FGC in Kenya

Since 2020, the Orchid Project together with our partners SAFE and COVAW has been implementing a three-year programme on accelerating an end to FGM/C among the Maasai and Samburu communities, in Narok and Samburu Counties in Kenya. This year, we continued to deliver the ambitious programme on awareness raising to shift attitudes regarding FGM/C using community dialogues, performance tours, school clubs, radio shows and lobbying the county governments for revenue allocation. All this has been aimed at reducing the prevalence of FGM/C.

A significant shift in knowledge, attitudes, and practice regarding FGM/C within the targeted communities has been witnessed as documented in the mid-term evaluation that was carried out. This has further contributed to a reduced prevalence.

During the year, we presented a position paper to the donor on measuring the final impact of the project. As the programme has come to an end in April 2023, an End Term Review has been commissioned whose purpose is to measure the achievement of the intended project outcomes for decision-making and accountability. Orchid, as a thought leader in the sector, is committed to using an innovative methodology that will support other stakeholders in the sector to measure the impact of their programming.

Knowledge Sharing Workshops

With the lifting of Covid-19 restrictions, Orchid Project in partnership with the ALM programme, facilitated two in-person knowledge-sharing workshops in Kenya cultivating conversation on programming, sharing data, discussing emerging issues in the sector (e.g. medicalization), and fostering network building and collaboration.

The Orchid Project pioneered a youth knowledge-sharing workshop supported by HDF that brought together young activists from 22 hotspots counties in Kenya. The youth workshop focused on young people below 25 years engaging as change agents. The workshop provided opportunities for learning and growing the youth movement to end FGM/C.

Project Orchid Limited

Trustees' Report

Although the virtual knowledge sharing workshop was an astounding success, partners called for in-person workshops too, to support a deeper dive on the issue. Therefore, as part of our role in support to the Africa-led Movement (ALM, funded by FCDO) to end FGM/C, Orchid Project held in-person Knowledge Sharing Workshops in Narok and Isiolo counties in Kenya. Facilitated over five days for each location, the workshop covered themes on: medicalisation, Alternative Rites of Passage, legislation, gender norms and equality, and education.

Asia Network to end FGC

Since 2019, Orchid Project has partnered with the Malaysian-based Organization, ARROW, to co-lead the Asia Network to End FGM/C. The network is present in 13 countries in Asia and has a membership of 100 organizations.

In 2022, Orchid Project, ARROW, and network partners held a successful Commission on the Status of Women Parallel event held bringing together experts from Asia and Africa regions to discuss tackling the increasing medicalization of FGM/C.

In July 2022, the first ever Malaysian research on the Medicalisation of FGM/C in Malaysia: Challenges and Recommendations from the Stakeholder Dialogue, and Advocacy roadmap were launched. The CEO of Orchid Project had the opportunity to attend the launch as she met for the first time the partners of the network and ARROW to discuss the future of the network.

In March 2023, Orchid Project provided technical expertise by delivering a capacity-strengthening workshop on advocacy and communications training for members of the Asia Network which will lead to galvanizing the movement to end FGM/C in Asia.

Evidence generation

The integration of 28 Too Many into the Orchid Project has cemented Orchid Project's credibility as the thought leader in the sector. In the past year, two country reports were published namely Mali and Nigeria through interactive webinars. Experts from organizations in the countries shared their opinion on the status of the countries on FGM/C and what progress has been made.

Africa-led movement

Orchid Project has been a consortium partner for the FCDO-funded programme since 2020. We implement the global advocacy output of the programme. Over the last year, we have successfully organized an online youth forum, the first-ever online convening for youths bringing together over 70 young people from East and West Africa, as well as South Africa and Asia to discuss their role, share knowledge and forge a way forward in the end FGM/C movement. As a result, a comprehensive Outcome Document including a Call to Action from youth has been produced.

Project Orchid Limited

Trustees' Report

Advocacy and Communications Campaigns

As a convener in the sector, in the past year, we continued to strategically position the organization to influence investments, policies, and actions.

On the International Day of Zero Tolerance for FGM/C (6th February 2022), we launched our follow up campaign to the #whatsthefundinggap focusing on closing the funding gap and calling for a global commitment summit.

Similarly, on International Women's Day (8th March 2023), Orchid and Global Platform to end FGM/C co-authored a joint letter on closing the funding gap was launched.

The Commission on the Status of Women (CSW)

Our global advocacy led us in co-hosting a side event at the CSW 67 in New York with the Government of Kenya, the Government of Finland, and UNFPA on Amplifying Gender Transformative Approaches and Male Engagement. The CEO of Orchid Project represented the organization by advancing our close the funding gap campaign at the international forum and the need for innovative financing mechanisms.

We further provided input into the Zero draft of the CSW Outcome document that was very positively received by the UK and Kenyan governments.

Capacity Strengthening Workshop

Orchid Project and Mannion Daniels co-delivered an in-person 3-day regional workshop that brought together fourteen grantees in Nairobi, Kenya in October 2022. The workshop aimed to provide a space for sharing lessons learned, building/strengthening new skills to help grantees beyond the programme cycle, ensuring the sustainability of established connections, and supporting grantees' efforts toward movement building.

One of the key objectives of the workshop was to support the grantees in their expressed intention to build a movement and organize an official African Network to end FGM/C. Considering no such network exists in Africa, compared with other regions (Asia Network, EU Network, etc), this would be a significant and much-needed undertaking.

In October, we launched our new What'sTheGap 'infohub' with videos from activists & funders, animated infographics and written case studies, a call to action template, and links to the latest reports on how the sector needs sustained funding if we are to #endfgmc. <http://www.fgmcfundinggap.org/>

Looking ahead

With our five-year strategic plan launched in April 2023 focusing on evidence generation, capacity strengthening, and advocacy, and with the opening of our regional office in Kenya, we are now strategically positioned to strengthen the south-to-south corporation working closely with regional blocs, governments, and grassroots organizations in catalysing the movement to end FGM/C in Africa, Asia and globally.

We will also set up an Orchid Project in Germany that will be launched in winter 2023 to support fundraising initiatives from the EU region.

On evidence generation, curating data, and sharing Knowledge, we plan to develop, publish and share more research. We will strive to close the data and knowledge gap that is existing globally, particularly in the Asia continent while providing evidence on what works, legislation, and emerging trends. The following reports will be published in the coming year: Ethiopia, Nigeria, and Malaysia report.

Project Orchid Limited

Trustees' Report

We will be conducting and sharing the End Term Review after the successful completion of the HDF 3-year programme in Samburu and Narok counties in Kenya to measure the impact of Orchid and our partners' work. As part of the exit strategy for the programme, we will carry out several activities including a cross-border knowledge-sharing workshop on the Kenya-Tanzania border.

On capacity strengthening through knowledge sharing workshops, we will endeavour to close the technical skills gap by designing programmes for/with organizations working in the sector to provide the requisite skill sets required to end the practice. We will continue providing learning and sharing opportunities through Knowledge sharing workshops that will be delivered both in-person and virtually to build the capacity of partner organisations in Kenya, the Horn of Africa, and Asia to share our programme learnings with others working to end FGM/C there.

On advocacy, we will also strengthen our global and regional advocacy campaigns like the #whatsthegap campaign with relevant UN agencies, regional bodies, and governments as continue to advocate for more funding, better policies and legislation, and government commitment to the elimination of FGM/C. We will further continue to raise the global voice on ending FGM/C as part of our global advocacy role in the Africa-Led Movement programme.

Fundraising disclosures

Orchid Project is registered with the Fundraising Regulator and as such is required to report on how we comply with the standards established by the Regulator and advise as follows:

We do not engage professional fundraisers or have commercial participators.

There are no failures to comply with the Fundraising Regulator's standards.

There have been no complaints about our fundraising activities.

We are registered with the Institute of Fundraising and our head of fundraising is a member of our senior management team.

Our funds are largely raised through the generosity of individuals, Trusts, Foundations and organisations who we keep updated about our work through regular newsletters, emails and events

Financial review

Incoming resources for the year amounted to £1.588m, an increase from £1.428m in 2022. Surplus on the unrestricted fund is £373k, compared to £223k in 2022.

Policy on reserves

Orchid Project aims to hold reserves equivalent to 35% of all core costs based on the budget for the year to 31st March 2024, amounting to £318,114 (2022 -£200,000). At the yearend our reserves amount to £832,504 (2022 - £458,582), which are in excess of the reserve policy. The excess is retained for development of the Charity, with a new entity and office in Kenya and additional programmes/Research investment in 2023-25.

Principal funding sources

In the year 2022-23, Orchid Project's primary sources of funding consists of grants from trusts and foundations, donations from individuals and major donors. Orchid Project would like to thank our generous donors for their invaluable support which has enables us to achieve so much.

Investment policy and objectives

The charity holds its funds in a current account with Co-operative Bank and a deposit account with Nationwide Building Society.

Project Orchid Limited

Trustees' Report

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing financial statements.

Structure, governance and management

Nature of governing document

Orchid Project was incorporated on 13th December 2010 as a Company Limited by Guarantee, number 07467568 and as of 1 April 2011, registered with the Charity Commission under number 1141057. Orchid Project acts according to its Memorandum and Articles of Association

Recruitment and appointment of trustees

In January 2023, Cecile Belaman stepped down as the Chair of the Board of Trustees. Delphine Rive and Joseph Ssentongo were appointed the Co-Chairs of the board.

Organisational structure

The Trustees have control of the Charity and its property and funds. They meet quarterly to agree on the organisational strategy and areas of activity for Orchid Project, including consideration of strategic direction, accountability, financial management, grant-making, fundraising and performance. The Trustees regularly attend Orchid Project events and provide continuous support to the CEO and staff members. All Trustees give their time freely and no trustee remuneration was paid in the year.

In June 2022, Delphine Rive stepped down as the Interim CEO and rejoined the Board of Trustees. Asenath Mwithigah took over the role of CEO of Orchid Project.

Orchid Project had an average of 12 members of staff on a full-time basis and 5 consultants on the research team during the year. A Senior Management Team comprising the CEO and Team Heads has been established and meets bi-monthly to ensure that decisions and responsibilities are shared, and a wide perspective is brought to all strategic management.

Major risks and management of those risks

The Trustees continue to consider and review the major risks to which the charity is exposed and monitor the systems and procedures to manage those risks. The following aspects are considered:

- The charity's objectives and strategies
- The nature and scope of the charity's activities
- External legislation and regulations
- The operating structure of the charity
- Financial stability
- Expansion of the charity in Kenya

Safeguarding

Orchid Project continues to improve its safeguarding procedures and that of the partners it works with in Kenya and Ethiopia. All staff are put through a Training Programme periodically. There were no complaints received in the year.

Project Orchid Limited

Trustees' Report

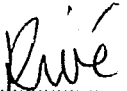
Disclosure of information to auditor

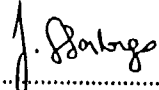
Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 27 November 2023 and signed on its behalf by:


.....
Ms D A Rive
Trustee


.....
Mr J S Ssentongo
Trustee

Project Orchid Limited

Statement of Responsibilities

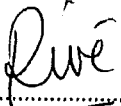
The trustees (who are also the directors of Project Orchid Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

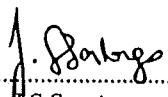
Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 27 November 2023 and signed on its behalf by:


.....
Ms D A Rive
Trustee


.....
Mr S Ssentongo
Trustee

Project Orchid Limited

Independent Auditor's Report to the Members of Project Orchid Limited

Opinion

We have audited the financial statements of Project Orchid Limited (the 'charity') for the year ended 31 March 2023, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Project Orchid Limited

Independent Auditor's Report to the Members of Project Orchid Limited

Opinion on other matter prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Responsibilities (set out on page 10), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

Project Orchid Limited

Independent Auditor's Report to the Members of Project Orchid Limited

- Conclude on the appropriateness of the trustees use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the charity to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the charity audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



.....
Mark Heaton (Senior Statutory Auditor)
For and on behalf of KM, Statutory Auditor

1st Floor, Block C
The Wharf
Manchester Road
Burnley
Lancashire
BB11 1JG

27 November 2023

Project Orchid Limited

Statement of Financial Activities for the Year Ended 31 March 2023
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2023 £	Unrestricted £	Restricted £	Total 2022 £
Income and Endowments from:							
Donations and legacies	3	93,931	-	93,931	260,086	-	260,086
Charitable activities	4	717,978	695,115	1,413,093	248,569	919,500	1,168,069
Investment income	5	909	-	909	82	-	82
Other income		80,148	-	80,148	-	-	-
Total income		892,966	695,115	1,588,081	508,737	919,500	1,428,237
Expenditure on:							
Raising funds	6	(32,544)	(53,469)	(86,013)	(76,810)	-	(76,810)
Charitable activities	7	(486,500)	(641,646)	(1,128,146)	(209,097)	(919,500)	(1,128,597)
Total expenditure		(519,044)	(695,115)	(1,214,159)	(285,907)	(919,500)	(1,205,407)
Net income		373,922	-	373,922	222,830	-	222,830
Net movement in funds		373,922	-	373,922	222,830	-	222,830
Reconciliation of funds							
Total funds brought forward		458,582	-	458,582	235,752	-	235,752
Total funds carried forward	16	832,504	-	832,504	458,582	-	458,582

All of the charity's activities derive from continuing operations during the above two periods.

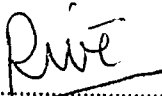
The funds breakdown for 2022 is shown in note 16.

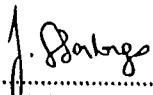
The notes on pages 17 to 24 form an integral part of these financial statements.

Project Orchid Limited
(Registration number: 07467568)
Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Current assets			
Debtors			
Cash at bank and in hand	13	99,676	60,570
		<u>930,772</u>	<u>650,873</u>
		1,030,448	711,443
Creditors: Amounts falling due within one year			
	14	<u>(197,944)</u>	<u>(252,861)</u>
Net assets		<u>832,504</u>	<u>458,582</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>832,504</u>	<u>458,582</u>
Total funds	16	<u>832,504</u>	<u>458,582</u>

The financial statements on pages 14 to 24 were approved by the trustees, and authorised for issue on 27 November 2023 and signed on their behalf by:


.....
Ms D A Rive
Trustee


.....
Mr J S Ssentongo
Trustee

The notes on pages 17 to 24 form an integral part of these financial statements.

Project Orchid Limited

Statement of Cash Flows for the Year Ended 31 March 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash income		373,922	222,830
Adjustments to cash flows from non-cash items			
Investment income	5	<u>(909)</u>	<u>(82)</u>
		373,013	222,748
Working capital adjustments			
(Increase)/decrease in debtors	13	(39,106)	394,785
Increase in creditors	14	39,463	52,418
Decrease in deferred income		<u>(94,380)</u>	<u>(453,415)</u>
Net cash flows from operating activities		278,990	216,536
Cash flows from investing activities			
Interest receivable and similar income	5	<u>909</u>	<u>82</u>
Net increase in cash and cash equivalents		279,899	216,618
Cash and cash equivalents at 1 April		<u>650,873</u>	<u>434,255</u>
Cash and cash equivalents at 31 March		<u><u>930,772</u></u>	<u><u>650,873</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

Project Orchid Limited

Notes to the Financial Statements for the Year Ended 31 March 2023

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

The Foundry
17-19 Oval Way
London
SE11 5RR

These financial statements were authorised for issue by the trustees on 27 November 2023.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Project Orchid Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Project Orchid Limited

Notes to the Financial Statements for the Year Ended 31 March 2023

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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

Support costs

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

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Project Orchid Limited

Notes to the Financial Statements for the Year Ended 31 March 2023

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

3 Income from donations and legacies

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Donations and legacies;			
Appeals and donations	72,314	72,314	90,093
Legacies	21,617	21,617	169,993
	<u>93,931</u>	<u>93,931</u>	<u>260,086</u>

Project Orchid Limited

Notes to the Financial Statements for the Year Ended 31 March 2023

4 Income from charitable activities

	Unrestricted		Total 2023	Total 2022
	General £	Restricted £	£	£
Grants and contracts	<u>717,978</u>	<u>695,115</u>	<u>1,413,093</u>	<u>1,168,069</u>

5 Investment income

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Interest receivable and similar income; Interest receivable on bank deposits	<u>909</u>	<u>909</u>	<u>82</u>

6 Expenditure on raising funds

a) Costs of generating donations and legacies

	Unrestricted		Total 2023	Total 2022
	General £	Restricted £	£	£
Staff costs	23,986	53,469	77,455	72,531
Other costs	<u>8,558</u>	<u>-</u>	<u>8,558</u>	<u>4,279</u>
	<u>32,544</u>	<u>53,469</u>	<u>86,013</u>	<u>76,810</u>

7 Expenditure on charitable activities

		Unrestricted		Total 2023	Total 2022
	Note	General £	Restricted £	£	£
Staff costs		51,053	139,001	190,054	331,851
Governance costs	8	4,250	-	4,250	3,900
Other costs		<u>431,197</u>	<u>502,645</u>	<u>933,842</u>	<u>821,619</u>
		<u>486,500</u>	<u>641,646</u>	<u>1,128,146</u>	<u>1,157,370</u>

In addition to the expenditure analysed above, there are also governance costs of £4,250 (2022 - £3,900) which relate directly to charitable activities. See note 8 for further details.

Project Orchid Limited

Notes to the Financial Statements for the Year Ended 31 March 2023

8 Analysis of governance costs

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Audit fees			
Audit of the financial statements	4,250	4,250	3,900
	<u>4,250</u>	<u>4,250</u>	<u>3,900</u>

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

10 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	302,357	355,594
Social security costs	28,442	34,627
Pension costs	11,710	14,161
	<u>342,509</u>	<u>404,382</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023 No	2022 No
Charity management and administration	<u>7</u>	<u>8</u>

During the year, the charity made redundancy and/or termination payments which totalled £20,000 (2022 - £Nil).

The number of employees whose emoluments fell within the following bands was:

	2023 No	2022 No
£60,001 - £70,000	<u>1</u>	<u>1</u>

The total employee benefits of the key management personnel of the charity were £Nil (2022 - £195,902).

Project Orchid Limited

Notes to the Financial Statements for the Year Ended 31 March 2023

11 Auditors' remuneration

	2023 £	2022 £
Audit of the financial statements	<u>4,250</u>	<u>3,900</u>

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

13 Debtors

	2023 £	2022 £
Trade debtors	94,041	50,784
Prepayments	2,681	560
Accrued income	-	9,226
Other debtors	<u>2,954</u>	<u>-</u>
	<u>99,676</u>	<u>60,570</u>

14 Creditors

	2023 £	2022 £
Trade creditors	5,720	43,459
Other taxation and social security	6,284	8,846
Other creditors	1,755	-
Accruals	100,753	22,744
Deferred income	<u>83,432</u>	<u>177,812</u>
	<u>197,944</u>	<u>252,861</u>

15 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £11,710 (2022 - £14,161).

Project Orchid Limited

Notes to the Financial Statements for the Year Ended 31 March 2023

16 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
General	458,582	892,966	(519,044)	832,504
Restricted funds	<u>-</u>	<u>695,115</u>	<u>(695,115)</u>	<u>-</u>
Total funds	<u>458,582</u>	<u>1,588,081</u>	<u>(1,214,159)</u>	<u>832,504</u>
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
General	235,752	508,737	(285,907)	458,582
Restricted funds	<u>-</u>	<u>919,500</u>	<u>(919,500)</u>	<u>-</u>
Total funds	<u>235,752</u>	<u>1,428,237</u>	<u>(1,205,407)</u>	<u>458,582</u>

The specific purposes for which the funds are to be applied are as follows:

General funds are those available for use at the discretion of the trustees to further the objects of the charity.

Restricted funds are from a variety of sources including family trust funds and foundations, some of which have been given anonymously. For these reasons individual funds are not shown.

Project Orchid Limited

Notes to the Financial Statements for the Year Ended 31 March 2023

17 Analysis of net assets between funds

	Unrestricted General £	Restricted £	Total funds £
2023			
Current assets	864,574	165,874	1,030,448
Current liabilities	<u>(114,512)</u>	<u>(83,432)</u>	<u>(197,944)</u>
Total net assets	<u>750,062</u>	<u>82,442</u>	<u>832,504</u>
	Unrestricted General £	Restricted £	Total funds £
2022			
Current assets	524,405	187,038	711,443
Current liabilities	<u>(65,823)</u>	<u>(187,038)</u>	<u>(252,861)</u>
Total net assets	<u>458,582</u>	<u>-</u>	<u>458,582</u>

PROJECT ORCHID LIMITED

England & Wales - Charity number 1141057

Accounts

Company registration number: 07467568

Charity registration number: 1141057

Project Orchid Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2022

KM
Chartered Accountants
1st Floor, Block C
The Wharf
Manchester Road
Burnley
Lancashire
BB11 1JG

Project Orchid Limited

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Project Orchid Limited

Reference and Administrative Details

Trustees	Ms C Belaman, Chair Mr J Drummond Ms C Esser Ms A M H Meyer Ms E Paulson Dr C Presern Mr J S Ssentongo Dr R M E Youssif
Secretary	Mr H A Khan
Chief Executive Officer	Ms D Rive
Principal Office	The Foundry 17-19 Oval Way London SE11 5RR
Company Registration Number	07467568
Charity Registration Number	1141057
Solicitors	Hogans Lovell International LLP Atlantic House Holborn Viaduct London EC1A 2FG
Bankers	Co-operative Bank 1 Balloon Street Manchester M60 4EP Nationwide Building Society 80 St James Street Burnley Lancashire BB11 1PH
Auditor	KM Chartered Accountants 1st Floor, Block C The Wharf Manchester Road Burnley Lancashire BB11 1JG

Project Orchid Limited

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2022.

Trustees

Ms C Belaman, Chair

Mr J Drummond

Ms C Esser

Ms A M H Meyer

Ms E Paulson

Dr C Presern

Ms D A Rive (resigned 14 November 2021)

Mr J S Ssentongo

Dr R M E Youssif

Objectives and activities

Objects and aims

The charity's objects ("objects") as per its Articles of Association are specifically restricted to the following:

(1) to promote human rights in particular female genital cutting ("FGC") as an infringement of human rights (as set out in the Universal Declaration of Human Rights and subsequent United Nations conventions and declarations) throughout the world by all or any of the following means:

- (a) monitoring abuses of human rights;
- (b) obtaining redress for the victims of human rights abuse;
- (c) relieving need among the victims of human rights abuse;
- (d) research into human rights issues;
- (e) providing technical advice to government and others on human rights matters;
- (f) contributing to the sound administration of human rights law;
- (g) commenting on proposed human rights legislation;
- (h) raising awareness of human rights issues;
- (i) promoting public support for human rights;
- (j) promoting respect for human rights among individuals and corporations;
- (k) international advocacy of human rights; and
- (l) eliminating infringements of human rights.

(2) to advance the education of the public relating to FGC.

(3) to promote the physical and mental health of sufferers of FGC.

Project Orchid Limited

Trustees' Report

The aims of Project Orchid are:

Orchid Project's vision is a world free from female genital cutting (FGC). Our mission is to accelerate abandonment of FGC around the world. We are a UK-based charity with an international reach.

Orchid Project carries out activities in the belief that FGC can end if:

Policy, programmes and resourcing are in place to end FGC;
Multi-actor networks diffuse abandonment; and
Communities embrace rights-based dialogue, and engage with information and support to abandon FGC.

Orchid Project understands its primary role is to be a catalyst, supporting actors at many levels to embrace change, promote and disseminate best practice, and to make investment, policy and programmatic decisions that end FGC.

Orchid Project raises awareness and advocates at the global level to ensure that governments and other international bodies prioritise and resource the abandonment of FGC. We partner with grassroots organisations in FGC practising countries to accelerate the abandonment of cutting through increased dialogue at the community level. We also share knowledge and best practice of how FGC can end, and we amplify the grassroots voice in the global conversation of the issue.

Foreword from Delphine Rivé, Interim CEO Orchid Project

Our CEO Grethe Peterson left Orchid Project in December 2021 and I stepped down from my role of Orchid Project's Treasurer to become the Interim CEO until the appointment of a Kenyan based CEO for Orchid Project. The last six months in the role have been so rewarding - I got to experience very closely all the amazing work we do with our partners in Africa and talk directly to some of our generous donors who share our passion and objective of ending FGC. On 1st April the activities of the charity 28TooMany were taken on by Orchid Project, adding a Research arm to Orchid Project. I am very glad I took on the interim CEO role and I am very thankful for all the great work done by our team every day. I will step down on 15th June to hand over to Orchid Project's new CEO, Asenath Mwithigah, based in Nairobi Kenya. I am taking the opportunity to thank everybody for their support over this transition period at Orchid Project.

Activities and Achievements

With the support of our donors, we made great progress towards ending FGC in the communities we work with. Over the last 12 months, Orchid Project saw how COVID-19 has driven an increase in female genital cutting. However, we have worked harder than ever to ensure we do not abandon the 2 million more girls that are predicted to be cut because of the pandemic.

In campaigns and through our work with The Asia Network to end FGC, we have emphasised the global nature of the issue and the gap in funding. We have highlighted how FGC was impacted and impacts other issues, such as education and climate change, throwing off the silo that defines FGC as a 'niche' issue.

We have continued to put grassroots voices at the forefront of our work, so there is no conversation about them without them. By partnering with grassroot organisations in Kenya and Ethiopia we have delivered pioneering projects that accelerate the end of cutting in practicing communities. We have shared knowledge and best practice with organisations and activists working to end the issue, so they have access to the information they need to accelerate their work. This way, we are catalysing the global movement to end female genital cutting. This way, we can bring about the end of FGC.

Project Orchid Limited

Trustees' Report

Accelerating an end to FGC in Kenya

In 2020, we embarked on an ambitious three-year project to see an end to cutting in Kenyan Maasai and Samburu communities, where the prevalence rates of female genital cutting were over 79%. This year we have continued to work with our Kenyan partners, SAFE and COVAW, to deliver COVID-19 proof community dialogue forums, school clubs, performance tours, radio shows and county lobbying for FGC prioritisation. As a result, we have seen extremely positive signs of real attitudinal change with over 60% of targeted community members supporting moves towards FGC abandonment. Our efforts will now focus on both maintaining and increasing these levels, as well as converting this attitude change into behaviour change that sees cutting end.

As part of the Kenya programme, a mid-project study was successfully carried out in Narok and Samburu counties, to measure the impact of the project through analysing the attitudinal shift towards cutting. Mid-term data shows that change is rapidly happening across communities in Narok and Samburu, with a substantial decline in FGC prevalence among 0-14 year olds. In Maasai communities we've seen an estimated 21.6% reduction in cutting, and within Samburu communities, there is an even greater estimated reduction at 32.3%.

This measured prevalence drop is supported by focus group discussion results which indicate that community members are noticing a decline in prevalence themselves, individuals are increasingly talking about FGC and its impacts, and family members are challenging the practice and stating their intention not to cut their daughters. As such, because of your support, we believe more than 9,500 girls will not undergo FGC based on projections to 2030.

We are also starting to see some changes in social attitudes towards girls' engagement in society. Our most recent mid-term report indicates there is increasing support for girls' education, which we believe reflects a wider change in views of the community that invests more in the potential of girls.

Ethiopia

In 2021, Orchid Project embarked on an ambitious three Year Project in Ethiopia focused on Oromia, where FGC prevalence is 76%. Due to the large population of 35M, more girls will be cut here than anywhere else in the country, however there is appetite for change with over 70% of people there wanting to see the practice end. This is also complemented by strong political will at the highest level.

We successfully launched a five-month pilot programme in Oromia, Ethiopia. In this programme, our partners trained community activists and key influencers, providing them with tools to mobilise community members to engage with dialogue forums. We also carried out baseline to measure the impact of our intervention and we created a handbook for mainstreaming FGC into social development programmes.

Our grassroots partners in Ethiopia have worked on youth campaigns and leadership training to mobilise the leaders of tomorrow in supporting the abandonment of FGC.

Knowledge Sharing Workshops

With COVID-19 limiting in-person events last year, Orchid Project pioneered a Virtual Knowledge Sharing Workshop, so learnings and best practices can continue to be shared during the course of the pandemic. The virtual event was a resounding success, convening 35 participants from 6 countries across Africa, to explore Unicef's six elements of abandonment of female genital cutting approach and gender transformative approaches, using participatory activities. This galvanised other organisations to deliver effective programming, accelerating an end to cutting.

Project Orchid Limited

Trustees' Report

Although the virtual knowledge sharing workshop was an astounding success, partners called for in-person workshops too, to support a deeper dive on the issue. Therefore, as part of our role in support to the Africa-led Movement (ALM, funded by FCDO) to end FGM/C, Orchid Project held in-person Knowledge Sharing Workshops in Narok and Isiolo counties in Kenya. Facilitated over five days for each location, the workshop covered themes on: medicalisation, Alternative Rites of Passage, legislation, gender norms and equality, and education.

Asia Network to end FGC

Since 2019, Orchid Project has partnered with Malaysia-based SRHR organisation ARROW, to co-lead “The Asia Network to End FGM/C”. The network aims to counter the idea that FGC is solely an African Issue and to support an end to FGC in the Asia region in a safe and supportive space.

In August 2021 Orchid Project began a series of online capacity building sessions for Asia Network members. This began with an Introduction to Social Norms followed by a tackling Gender Norms session in November 2021.

Throughout 2021 Orchid Project, ARROW and The Asia Network to end FGM/C have embarked on research to explore the growing trend towards medicalisation in Malaysia. This has involved a series of stakeholder dialogues, literature reviews, identifying research gaps, and the development of an advocacy roadmap for organisations working to end FGC. We hope that the research will serve as a blueprint for further action against medicalisation and cutting overall in the region.

Activities

Communication and Advocacy Campaigns

Over the past year our Advocacy and Communications team has been working hard to make FGC everyone's issue, pushing it up the agenda for governments, leaders and funders. We have championed the issue and placed ourselves as thought-leaders in the field.

International Day of Zero Tolerance to FGC

Orchid Project marked the Zero tolerance day (6th February 2022) to female genital cutting, by launching the #whatsthegap campaign - Accelerating Investment to end Female Genital Mutilation. This global call for increased funding to step-up efforts to eliminate FGC by 2030, emphasised our community-based organisation partners' needs. Within the campaign, Orchid Project produced a 90-second social-media video, a series of social graphics, and posts featuring our partners from around the world.

International Women's Day

Orchid Project and funder Human Dignity Foundation were able to celebrate International Women's Day (March 8th) together in Oldkeresi, Kenya, at an event organised by grassroots partner SAFE Kenya. There, performances with messages and speeches accompanied the voices of young women, who spoke about their hopes for further education, greater equality and increased prospects - including an end to FGC. Isabel Opondo, the programme Officer for SAFE Kenya, spoke powerfully about their commitment to continue working with the community to end female genital cutting and empower women and girls there. Female village elders also spoke of their experiences when they underwent the cut and their messages to the young women and girls attending was to end this harmful practice.

Project Orchid Limited

Trustees' Report

Gender Transformative approach to ending female genital cutting

Orchid Project has further cemented its role as a thought leader in the sector by producing the Gender Transformative Approach (GTA) to ending Female Genital Cutting paper. With the progress to end FGC slowed by the COVID-19 pandemic and the target of ending cutting by 2030 coming up fast, an alternative to the 'business as usual' approach to ending cutting is urgently needed. So, a GTA paper was created to better understand whether gender transformative approaches, which have been successful in other sectors, could be the way forward for a sustainable end to FGC.

The paper centralised the voices of grassroots organisations and frontline activists from Africa and Asia. To increase the accessibility of the paper, a brief film introducing the concept of GTA within the context of ending female genital cutting was developed and shared across our channels.

In October, the paper was launched at a virtual event hosted by Orchid and featured a powerhouse panel including representatives from UNFPA-UNICEF Joint Programme on the Elimination of Female Genital Mutilation, Keep the Drums, Lose the Knife community organisation, Foreign, Commonwealth & Development Office (the UK Government), We Speak Out and SAFE Maa Kenya. A total of 105 participants joined, and we received very positive feedback from participants and panellists.

Taking on board 28TooMany

On the 31st March 2021 the research organisation 28TooMany joined Orchid Project. We had a goal to deliver more research on the state prevalence of FGC globally, to better inform advocacy and programmes. By taking on board 28TooMany, we have moved closer to achieving this goal.

Orchid Project welcomes 28TooMany's **established research experience and knowledge** in order to help Orchid Project play a key role in providing the high-quality evidence and best practice needed to guide programmes, policy and decision-making as well as donor investments in the work to end FGC. This evidence and research coupled with Orchid Project's existing programming, advocacy and movement building efforts, will strengthen the capacity of organisations and activists globally and support them to bring an end to FGC.

Looking Ahead

- We will be **welcoming a new Kenya-based CEO**, to lead Orchid Project to a new direction, that will see us reach new heights accelerating an end to FGC in Africa and globally. We will also set up Orchid Kenya as part of welcoming our new CEO. Our new CEO will drive a new exciting strategy and journey for Orchid Project going forward.
- Orchid Project is continuing its work with the **#what'sthegap campaign**, following the traction gained in February. We are looking forward to engaging new funders who currently do not fund the issue, through sharing the voices of our partners and highlighting the differences in funding for other sectors.
- We will continue to raise the global voice on the issue by taking part in the **Africa Led Movement Consortium** activities and leading the Global Advocacy work for the movement.
- The Asia Network to end FGM/C will continue to grow in 2022, programmatically we plan to hold **regional convening and policy dialogues**, as well as developing regional advocacy plans. Operationally we plan to make the Network more sustainable by supporting members to further determine its direction and leadership. The network also plans to build networks globally, specifically with the African movement to end FGC.

Project Orchid Limited

Trustees' Report

- We will be **Sharing the Kenya Mid-term review data** with our partners and community members to help us adapt programmes and strengthen initiatives to end cutting in the region. We will also complete the final year of our three-year intervention in Narok and Samburu Communities. We look forward to delivering an Endline Evaluation to measure the impact of our and our partners' work and to secure new funding to carry on this work in the coming years. We will also look to expand our Programme work in additional Africa-based countries.
- We plan to be **developing, publishing and sharing more research**. The reports will cover legislation, trends and rates of FGC in countries around the world, with a report on Mali to be published imminently. This will inform our programmes and global advocacy work.
- **Knowledge sharing workshops** that will be delivered both in-person and virtually to build the capacity of partner organisations in Kenya to share our programme learnings with others working to end FGC there.

Fundraising disclosures

Orchid Project is registered with the Fundraising Regulator and as such is required to report on how we comply with the standards established by the Regulator and advise as follows:

We do not engage professional fundraisers or have commercial participators.

There are no failures to comply with the Fundraising Regulator's standards.

There have been no complaints about our fundraising activities.

We are registered with the Institute of Fundraising and our head of fundraising is a member of our senior management team.

Our funds are largely raised through the generosity of individuals, Trusts, Foundations and organisations who we keep updated about our work through regular newsletters, emails and events

Financial review

Income for the year amounted to £1,428,327 (previous year £822,424). Under agreed memorandum of undertakings entered into with our Partners and in support of grassroot organisations to deliver projects, a total of £1,176,633 was paid and included in our expenditure on charitable activities.

There was a surplus incurred on the unrestricted fund of £222,830 (previous year a deficit of £85,479).

Unrestricted reserves are £458,582, still over our Policy on Reserves (see below).

Policy on reserves

Orchid Project aims to hold reserves equivalent to 20% of all core and running costs, which based on the 31st March, 2022 amounts to £200,000. At the financial year end our unrestricted reserves amount to £458,582 which are in excess of the reserves policy.

Principal funding sources

In the year 2021-22, Orchid Project's primary sources of funding consists of grants from trusts and foundations, donations from individuals and major donors. Orchid Project would like to thank our generous donors for their invaluable support which has enables us to achieve so much.

Investment policy and objectives

The charity holds its funds in a current account with Co-operative Bank and a deposit account with Nationwide Building Society.

Project Orchid Limited

Trustees' Report

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing financial statements.

Structure, governance and management

Nature of governing document

Orchid Project was incorporated on 13th December 2010 as a Company Limited by Guarantee, number 07467568 and as of 1 April 2011, registered with the Charity Commission under number 1141057. Orchid Project acts according to its Memorandum and Articles of Association

Recruitment and appointment of trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of Articles of Association.

Organisational structure

The Trustees have control of the Charity and its property and funds. They meet quarterly to agree the organisational strategy and areas of activity for Orchid Project, including consideration of strategic direction, accountability, financial management, grant making, fundraising and performance. The Trustees regularly attend Orchid Project events and provide continuous support to the CEO and staff members. All Trustees give their time freely and no trustee remuneration was paid in the year.

In early September 2021, the CEO announced that she will be joining one of the donors to Orchid Project as CEO. The Trustees have started the search for a new CEO which culminated in the appointment Asenath Mwithigah; starting 15th June 2022. Delphine Rive, previously Treasurer of Orchid Project, stepped down on 15th November 2021 and took on the role of Interim CEO until the appointment of the new CEO.

Orchid Project had an average of 10 members of staff during the year. A Senior Management Team comprising the CEO and Team Heads has been established and meets bi-monthly to ensure that decisions and responsibilities are shared, and a wide perspective is brought to all strategic management.

Major risks and management of those risks

The Trustees continue to consider and review the major risks to which the charity is exposed and monitor the systems and procedures to manage those risks. The following aspects are considered:

- The charity's objectives and strategies
- The nature and scope of the charity's activities
- External legislation and regulations
- The operating structure of the charity
- The integration of the Charity 28 Too Many
- Financial stability

Safeguarding

Orchid Project continues to improve its safeguarding procedures and that of the partners it works with in Kenya and Ethiopia. All staff are put through a Training Programme periodically. There were no complaints received in the year.

Project Orchid Limited

Trustees' Report

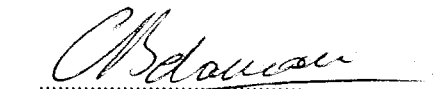
Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 25 July 2022 and signed on its behalf by:


.....
Ms C Belaman
Trustee

Project Orchid Limited

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Project Orchid Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

Approved by the trustees of the charity on 25 July 2022 and signed on its behalf by:



Ms C Belaman
Trustee

Project Orchid Limited

Independent Auditor's Report to the Members of Project Orchid Limited

Opinion

We have audited the financial statements of Project Orchid Limited (the 'charity') for the year ended 31 March 2022, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Project Orchid Limited

Independent Auditor's Report to the Members of Project Orchid Limited

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 10), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

Project Orchid Limited

Independent Auditor's Report to the Members of Project Orchid Limited

- Conclude on the appropriateness of the trustees use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the charity to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the charity audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



.....
Mark Heaton (Senior Statutory Auditor)
For and on behalf of KM , Statutory Auditor

1st Floor, Block C
The Wharf
Manchester Road
Burnley
Lancashire
BB11 1JG

25 July 2022

Project Orchid Limited

Statement of Financial Activities for the Year Ended 31 March 2022
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:							
Donations and legacies	3	260,086	-	260,086	54,796	-	54,796
Charitable activities	4	248,569	919,500	1,168,069	305,123	462,405	767,528
Investment income	5	82	-	82	100	-	100
Total income		<u>508,737</u>	<u>919,500</u>	<u>1,428,237</u>	<u>360,019</u>	<u>462,405</u>	<u>822,424</u>
Expenditure on:							
Raising funds	6	(76,810)	-	(76,810)	(93,440)	-	(93,440)
Charitable activities	7	<u>(209,097)</u>	<u>(919,500)</u>	<u>(1,128,597)</u>	<u>(352,058)</u>	<u>(462,405)</u>	<u>(814,463)</u>
Total expenditure		<u>(285,907)</u>	<u>(919,500)</u>	<u>(1,205,407)</u>	<u>(445,498)</u>	<u>(462,405)</u>	<u>(907,903)</u>
Net income/(expenditure)		<u>222,830</u>	<u>-</u>	<u>222,830</u>	<u>(85,479)</u>	<u>-</u>	<u>(85,479)</u>
Net movement in funds		222,830	-	222,830	(85,479)	-	(85,479)
Reconciliation of funds							
Total funds brought forward		<u>235,752</u>	<u>-</u>	<u>235,752</u>	<u>321,231</u>	<u>-</u>	<u>321,231</u>
Total funds carried forward	16	<u>458,582</u>	<u>-</u>	<u>458,582</u>	<u>235,752</u>	<u>-</u>	<u>235,752</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 16.

Project Orchid Limited
(Registration number: 07467568)
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
Current assets			
Debtors	13	60,570	455,355
Cash at bank and in hand		<u>650,873</u>	<u>434,255</u>
		711,443	889,610
Creditors: Amounts falling due within one year	14	<u>(252,861)</u>	<u>(653,858)</u>
Net assets		<u>458,582</u>	<u>235,752</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>458,582</u>	<u>235,752</u>
Total funds	16	<u>458,582</u>	<u>235,752</u>

The financial statements on pages 14 to 24 were approved by the trustees, and authorised for issue on 25 July 2022 and signed on their behalf by:



 Ms C Belaman
 Trustee

Project Orchid Limited

Statement of Cash Flows for the Year Ended 31 March 2022

	Note	2022 £	2021 £
Cash flows from operating activities			
Net cash income/(expenditure)		222,830	(85,479)
Adjustments to cash flows from non-cash items			
Investment income	5	<u>(82)</u>	<u>(100)</u>
		222,748	(85,579)
Working capital adjustments			
Decrease/(increase) in debtors	13	394,785	(308,514)
Increase/(decrease) in creditors	14	52,418	(138,540)
(Decrease)/increase in deferred income		<u>(453,415)</u>	<u>568,706</u>
Net cash flows from operating activities		216,536	36,073
Cash flows from investing activities			
Interest receivable and similar income	5	<u>82</u>	<u>100</u>
Net increase in cash and cash equivalents		216,618	36,173
Cash and cash equivalents at 1 April		<u>434,255</u>	<u>398,082</u>
Cash and cash equivalents at 31 March		<u><u>650,873</u></u>	<u><u>434,255</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

Project Orchid Limited

Notes to the Financial Statements for the Year Ended 31 March 2022

1 Charity status

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

The Foundry
17-19 Oval Way
London
SE11 5RR

These financial statements were authorised for issue by the trustees on 25 July 2022.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Project Orchid Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Project Orchid Limited

Notes to the Financial Statements for the Year Ended 31 March 2022

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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

Support costs

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

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Project Orchid Limited

Notes to the Financial Statements for the Year Ended 31 March 2022

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

3 Income from donations and legacies

	Unrestricted funds		
	General	Total 2022	Total 2021
	£	£	£
Donations and legacies;			
Appeals and donations	90,093	90,093	54,796
Legacies	169,993	169,993	-
	<u>260,086</u>	<u>260,086</u>	<u>54,796</u>

Project Orchid Limited

Notes to the Financial Statements for the Year Ended 31 March 2022

4 Income from charitable activities

	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	General £	£	£	£
Grants and contracts	<u>248,569</u>	<u>919,500</u>	<u>1,168,069</u>	<u>767,528</u>

5 Investment income

	Unrestricted funds	Total 2022	Total 2021
	General £	£	£
Interest receivable and similar income; Interest receivable on bank deposits	<u>82</u>	<u>82</u>	<u>100</u>

6 Expenditure on raising funds

a) Costs of generating donations and legacies

	Unrestricted funds	Total 2022	Total 2021
	General £	£	£
Staff costs	72,531	72,531	72,822
Other costs	<u>4,279</u>	<u>4,279</u>	<u>20,618</u>
	<u>76,810</u>	<u>76,810</u>	<u>93,440</u>

7 Expenditure on charitable activities

		Unrestricted funds	Restricted funds	Total 2022	Total 2021
	Note	General £	£	£	£
Staff costs		89,588	242,263	331,851	412,182
Governance costs	8	3,900	-	3,900	3,900
Other costs		<u>144,382</u>	<u>677,237</u>	<u>821,619</u>	<u>398,381</u>
		<u>237,870</u>	<u>919,500</u>	<u>1,157,370</u>	<u>814,463</u>

Included within staff costs are support costs of £98,000 (2021 - £77,000)

Project Orchid Limited

Notes to the Financial Statements for the Year Ended 31 March 2022

8 Analysis of governance costs

	Unrestricted funds		
	General £	Total 2022 £	Total 2021 £
Audit fees			
Audit of the financial statements	3,900	3,900	3,900
	<u>3,900</u>	<u>3,900</u>	<u>3,900</u>

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

10 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	355,594	422,476
Social security costs	34,627	46,051
Pension costs	14,161	16,477
	<u>404,382</u>	<u>485,004</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2022 No	2021 No
Charity management and administration	<u>8</u>	<u>10</u>

The number of employees whose emoluments fell within the following bands was:

	2022 No	2021 No
£60,001 - £70,000	1	-
£90,001 - £100,000	<u>-</u>	<u>1</u>

The total employee benefits of the key management personnel of the charity were £195,902 (2021 - £142,304).

Project Orchid Limited

Notes to the Financial Statements for the Year Ended 31 March 2022

11 Auditors' remuneration

	2022 £	2021 £
Audit of the financial statements	<u>3,900</u>	<u>3,900</u>

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

13 Debtors

	2022 £	2021 £
Trade debtors	50,784	431,864
Prepayments	560	-
Accrued income	<u>9,226</u>	<u>23,491</u>
	<u>60,570</u>	<u>455,355</u>

14 Creditors

	2022 £	2021 £
Trade creditors	43,459	890
Other taxation and social security	8,846	11,028
Other creditors	-	2,221
Accruals	22,744	8,492
Deferred income	<u>177,812</u>	<u>631,227</u>
	<u>252,861</u>	<u>653,858</u>

15 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £14,161 (2021 - £16,477).

Project Orchid Limited

Notes to the Financial Statements for the Year Ended 31 March 2022

16 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
General	235,752	508,737	(285,907)	458,582
Restricted funds	-	919,500	(919,500)	-
Total funds	<u>235,752</u>	<u>1,428,237</u>	<u>(1,205,407)</u>	<u>458,582</u>
	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted funds				
General	321,231	360,019	(445,498)	235,752
Restricted funds	-	462,405	(462,405)	-
Total funds	<u>321,231</u>	<u>822,424</u>	<u>(907,903)</u>	<u>235,752</u>

The specific purposes for which the funds are to be applied are as follows:

General funds are those available for use at the discretion of the trustees to further the objects of the charity.

Restricted funds are from a variety of sources including family trust funds and foundations, some of which have been given anonymously. For these reasons individual funds are not shown.

Project Orchid Limited

Notes to the Financial Statements for the Year Ended 31 March 2022

17 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds
	General			
	£	£	£	£
2022				
Current assets	524,405		187,038	711,443
Current liabilities	(65,823)		(187,038)	(252,861)
Total net assets	<u>458,582</u>		<u>-</u>	<u>458,582</u>
	Unrestricted funds		Restricted funds	Total funds
	General			
	£	£	£	£
2021				
Current assets	258,383		631,227	889,610
Current liabilities	(22,631)		(631,227)	(653,858)
Total net assets	<u>235,752</u>		<u>-</u>	<u>235,752</u>

PROJECT ORCHID LIMITED

England & Wales - Charity number 1141057

Accounts

Company registration number: 07467568

Charity registration number: 1141057

Project Orchid Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2022

KM
Chartered Accountants
1st Floor, Block C
The Wharf
Manchester Road
Burnley
Lancashire
BB11 1JG

Project Orchid Limited

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Project Orchid Limited

Reference and Administrative Details

Trustees	Ms C Belaman, Chair Mr J Drummond Ms C Esser Ms A M H Meyer Ms E Paulson Dr C Presern Mr J S Ssentongo Dr R M E Youssif
Secretary	Mr H A Khan
Chief Executive Officer	Ms D Rive
Principal Office	The Foundry 17-19 Oval Way London SE11 5RR
Company Registration Number	07467568
Charity Registration Number	1141057
Solicitors	Hogans Lovell International LLP Atlantic House Holborn Viaduct London EC1A 2FG
Bankers	Co-operative Bank 1 Balloon Street Manchester M60 4EP Nationwide Building Society 80 St James Street Burnley Lancashire BB11 1PH
Auditor	KM Chartered Accountants 1st Floor, Block C The Wharf Manchester Road Burnley Lancashire BB11 1JG

Project Orchid Limited

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2022.

Trustees

Ms C Belaman, Chair

Mr J Drummond

Ms C Esser

Ms A M H Meyer

Ms E Paulson

Dr C Presern

Ms D A Rive (resigned 14 November 2021)

Mr J S Ssentongo

Dr R M E Youssif

Objectives and activities

Objects and aims

The charity's objects ("objects") as per its Articles of Association are specifically restricted to the following:

(1) to promote human rights in particular female genital cutting ("FGC") as an infringement of human rights (as set out in the Universal Declaration of Human Rights and subsequent United Nations conventions and declarations) throughout the world by all or any of the following means:

- (a) monitoring abuses of human rights;
- (b) obtaining redress for the victims of human rights abuse;
- (c) relieving need among the victims of human rights abuse;
- (d) research into human rights issues;
- (e) providing technical advice to government and others on human rights matters;
- (f) contributing to the sound administration of human rights law;
- (g) commenting on proposed human rights legislation;
- (h) raising awareness of human rights issues;
- (i) promoting public support for human rights;
- (j) promoting respect for human rights among individuals and corporations;
- (k) international advocacy of human rights; and
- (l) eliminating infringements of human rights.

(2) to advance the education of the public relating to FGC.

(3) to promote the physical and mental health of sufferers of FGC.

Project Orchid Limited

Trustees' Report

The aims of Project Orchid are:

Orchid Project's vision is a world free from female genital cutting (FGC). Our mission is to accelerate abandonment of FGC around the world. We are a UK-based charity with an international reach.

Orchid Project carries out activities in the belief that FGC can end if:

Policy, programmes and resourcing are in place to end FGC;
Multi-actor networks diffuse abandonment; and
Communities embrace rights-based dialogue, and engage with information and support to abandon FGC.

Orchid Project understands its primary role is to be a catalyst, supporting actors at many levels to embrace change, promote and disseminate best practice, and to make investment, policy and programmatic decisions that end FGC.

Orchid Project raises awareness and advocates at the global level to ensure that governments and other international bodies prioritise and resource the abandonment of FGC. We partner with grassroots organisations in FGC practising countries to accelerate the abandonment of cutting through increased dialogue at the community level. We also share knowledge and best practice of how FGC can end, and we amplify the grassroots voice in the global conversation of the issue.

Foreword from Delphine Rivé, Interim CEO Orchid Project

Our CEO Grethe Peterson left Orchid Project in December 2021 and I stepped down from my role of Orchid Project's Treasurer to become the Interim CEO until the appointment of a Kenyan based CEO for Orchid Project. The last six months in the role have been so rewarding - I got to experience very closely all the amazing work we do with our partners in Africa and talk directly to some of our generous donors who share our passion and objective of ending FGC. On 1st April the activities of the charity 28TooMany were taken on by Orchid Project, adding a Research arm to Orchid Project. I am very glad I took on the interim CEO role and I am very thankful for all the great work done by our team every day. I will step down on 15th June to hand over to Orchid Project's new CEO, Asenath Mwithigah, based in Nairobi Kenya. I am taking the opportunity to thank everybody for their support over this transition period at Orchid Project.

Activities and Achievements

With the support of our donors, we made great progress towards ending FGC in the communities we work with. Over the last 12 months, Orchid Project saw how COVID-19 has driven an increase in female genital cutting. However, we have worked harder than ever to ensure we do not abandon the 2 million more girls that are predicted to be cut because of the pandemic.

In campaigns and through our work with The Asia Network to end FGC, we have emphasised the global nature of the issue and the gap in funding. We have highlighted how FGC was impacted and impacts other issues, such as education and climate change, throwing off the silo that defines FGC as a 'niche' issue.

We have continued to put grassroots voices at the forefront of our work, so there is no conversation about them without them. By partnering with grassroot organisations in Kenya and Ethiopia we have delivered pioneering projects that accelerate the end of cutting in practicing communities. We have shared knowledge and best practice with organisations and activists working to end the issue, so they have access to the information they need to accelerate their work. This way, we are catalysing the global movement to end female genital cutting. This way, we can bring about the end of FGC.

Project Orchid Limited

Trustees' Report

Accelerating an end to FGC in Kenya

In 2020, we embarked on an ambitious three-year project to see an end to cutting in Kenyan Maasai and Samburu communities, where the prevalence rates of female genital cutting were over 79%. This year we have continued to work with our Kenyan partners, SAFE and COVAW, to deliver COVID-19 proof community dialogue forums, school clubs, performance tours, radio shows and county lobbying for FGC prioritisation. As a result, we have seen extremely positive signs of real attitudinal change with over 60% of targeted community members supporting moves towards FGC abandonment. Our efforts will now focus on both maintaining and increasing these levels, as well as converting this attitude change into behaviour change that sees cutting end.

As part of the Kenya programme, a mid-project study was successfully carried out in Narok and Samburu counties, to measure the impact of the project through analysing the attitudinal shift towards cutting. Mid-term data shows that change is rapidly happening across communities in Narok and Samburu, with a substantial decline in FGC prevalence among 0-14 year olds. In Maasai communities we've seen an estimated 21.6% reduction in cutting, and within Samburu communities, there is an even greater estimated reduction at 32.3%.

This measured prevalence drop is supported by focus group discussion results which indicate that community members are noticing a decline in prevalence themselves, individuals are increasingly talking about FGC and its impacts, and family members are challenging the practice and stating their intention not to cut their daughters. As such, because of your support, we believe more than 9,500 girls will not undergo FGC based on projections to 2030.

We are also starting to see some changes in social attitudes towards girls' engagement in society. Our most recent mid-term report indicates there is increasing support for girls' education, which we believe reflects a wider change in views of the community that invests more in the potential of girls.

Ethiopia

In 2021, Orchid Project embarked on an ambitious three Year Project in Ethiopia focused on Oromia, where FGC prevalence is 76%. Due to the large population of 35M, more girls will be cut here than anywhere else in the country, however there is appetite for change with over 70% of people there wanting to see the practice end. This is also complemented by strong political will at the highest level.

We successfully launched a five-month pilot programme in Oromia, Ethiopia. In this programme, our partners trained community activists and key influencers, providing them with tools to mobilise community members to engage with dialogue forums. We also carried out baseline to measure the impact of our intervention and we created a handbook for mainstreaming FGC into social development programmes.

Our grassroots partners in Ethiopia have worked on youth campaigns and leadership training to mobilise the leaders of tomorrow in supporting the abandonment of FGC.

Knowledge Sharing Workshops

With COVID-19 limiting in-person events last year, Orchid Project pioneered a Virtual Knowledge Sharing Workshop, so learnings and best practices can continue to be shared during the course of the pandemic. The virtual event was a resounding success, convening 35 participants from 6 countries across Africa, to explore Unicef's six elements of abandonment of female genital cutting approach and gender transformative approaches, using participatory activities. This galvanised other organisations to deliver effective programming, accelerating an end to cutting.

Project Orchid Limited

Trustees' Report

Although the virtual knowledge sharing workshop was an astounding success, partners called for in-person workshops too, to support a deeper dive on the issue. Therefore, as part of our role in support to the Africa-led Movement (ALM, funded by FCDO) to end FGM/C, Orchid Project held in-person Knowledge Sharing Workshops in Narok and Isiolo counties in Kenya. Facilitated over five days for each location, the workshop covered themes on: medicalisation, Alternative Rites of Passage, legislation, gender norms and equality, and education.

Asia Network to end FGC

Since 2019, Orchid Project has partnered with Malaysia-based SRHR organisation ARROW, to co-lead “The Asia Network to End FGM/C”. The network aims to counter the idea that FGC is solely an African Issue and to support an end to FGC in the Asia region in a safe and supportive space.

In August 2021 Orchid Project began a series of online capacity building sessions for Asia Network members. This began with an Introduction to Social Norms followed by a tackling Gender Norms session in November 2021.

Throughout 2021 Orchid Project, ARROW and The Asia Network to end FGM/C have embarked on research to explore the growing trend towards medicalisation in Malaysia. This has involved a series of stakeholder dialogues, literature reviews, identifying research gaps, and the development of an advocacy roadmap for organisations working to end FGC. We hope that the research will serve as a blueprint for further action against medicalisation and cutting overall in the region.

Activities

Communication and Advocacy Campaigns

Over the past year our Advocacy and Communications team has been working hard to make FGC everyone's issue, pushing it up the agenda for governments, leaders and funders. We have championed the issue and placed ourselves as thought-leaders in the field.

International Day of Zero Tolerance to FGC

Orchid Project marked the Zero tolerance day (6th February 2022) to female genital cutting, by launching the #whatsthegap campaign - Accelerating Investment to end Female Genital Mutilation. This global call for increased funding to step-up efforts to eliminate FGC by 2030, emphasised our community-based organisation partners' needs. Within the campaign, Orchid Project produced a 90-second social-media video, a series of social graphics, and posts featuring our partners from around the world.

International Women's Day

Orchid Project and funder Human Dignity Foundation were able to celebrate International Women's Day (March 8th) together in Oldkeresi, Kenya, at an event organised by grassroots partner SAFE Kenya. There, performances with messages and speeches accompanied the voices of young women, who spoke about their hopes for further education, greater equality and increased prospects - including an end to FGC. Isabel Opondo, the programme Officer for SAFE Kenya, spoke powerfully about their commitment to continue working with the community to end female genital cutting and empower women and girls there. Female village elders also spoke of their experiences when they underwent the cut and their messages to the young women and girls attending was to end this harmful practice.

Project Orchid Limited

Trustees' Report

Gender Transformative approach to ending female genital cutting

Orchid Project has further cemented its role as a thought leader in the sector by producing the Gender Transformative Approach (GTA) to ending Female Genital Cutting paper. With the progress to end FGC slowed by the COVID-19 pandemic and the target of ending cutting by 2030 coming up fast, an alternative to the 'business as usual' approach to ending cutting is urgently needed. So, a GTA paper was created to better understand whether gender transformative approaches, which have been successful in other sectors, could be the way forward for a sustainable end to FGC.

The paper centralised the voices of grassroots organisations and frontline activists from Africa and Asia. To increase the accessibility of the paper, a brief film introducing the concept of GTA within the context of ending female genital cutting was developed and shared across our channels.

In October, the paper was launched at a virtual event hosted by Orchid and featured a powerhouse panel including representatives from UNFPA-UNICEF Joint Programme on the Elimination of Female Genital Mutilation, Keep the Drums, Lose the Knife community organisation, Foreign, Commonwealth & Development Office (the UK Government), We Speak Out and SAFE Maa Kenya. A total of 105 participants joined, and we received very positive feedback from participants and panellists.

Taking on board 28TooMany

On the 31st March 2021 the research organisation 28TooMany joined Orchid Project. We had a goal to deliver more research on the state prevalence of FGC globally, to better inform advocacy and programmes. By taking on board 28TooMany, we have moved closer to achieving this goal.

Orchid Project welcomes 28TooMany's **established research experience and knowledge** in order to help Orchid Project play a key role in providing the high-quality evidence and best practice needed to guide programmes, policy and decision-making as well as donor investments in the work to end FGC. This evidence and research coupled with Orchid Project's existing programming, advocacy and movement building efforts, will strengthen the capacity of organisations and activists globally and support them to bring an end to FGC.

Looking Ahead

- We will be **welcoming a new Kenya-based CEO**, to lead Orchid Project to a new direction, that will see us reach new heights accelerating an end to FGC in Africa and globally. We will also set up Orchid Kenya as part of welcoming our new CEO. Our new CEO will drive a new exciting strategy and journey for Orchid Project going forward.
- Orchid Project is continuing its work with the **#what'sthegap campaign**, following the traction gained in February. We are looking forward to engaging new funders who currently do not fund the issue, through sharing the voices of our partners and highlighting the differences in funding for other sectors.
- We will continue to raise the global voice on the issue by taking part in the **Africa Led Movement Consortium** activities and leading the Global Advocacy work for the movement.
- The Asia Network to end FGM/C will continue to grow in 2022, programmatically we plan to hold **regional convening and policy dialogues**, as well as developing regional advocacy plans. Operationally we plan to make the Network more sustainable by supporting members to further determine its direction and leadership. The network also plans to build networks globally, specifically with the African movement to end FGC.

Project Orchid Limited

Trustees' Report

- We will be **Sharing the Kenya Mid-term review data** with our partners and community members to help us adapt programmes and strengthen initiatives to end cutting in the region. We will also complete the final year of our three-year intervention in Narok and Samburu Communities. We look forward to delivering an Endline Evaluation to measure the impact of our and our partners' work and to secure new funding to carry on this work in the coming years. We will also look to expand our Programme work in additional Africa-based countries.
- We plan to be **developing, publishing and sharing more research**. The reports will cover legislation, trends and rates of FGC in countries around the world, with a report on Mali to be published imminently. This will inform our programmes and global advocacy work.
- **Knowledge sharing workshops** that will be delivered both in-person and virtually to build the capacity of partner organisations in Kenya to share our programme learnings with others working to end FGC there.

Fundraising disclosures

Orchid Project is registered with the Fundraising Regulator and as such is required to report on how we comply with the standards established by the Regulator and advise as follows:

We do not engage professional fundraisers or have commercial participators.

There are no failures to comply with the Fundraising Regulator's standards.

There have been no complaints about our fundraising activities.

We are registered with the Institute of Fundraising and our head of fundraising is a member of our senior management team.

Our funds are largely raised through the generosity of individuals, Trusts, Foundations and organisations who we keep updated about our work through regular newsletters, emails and events

Financial review

Income for the year amounted to £1,428,327 (previous year £822,424). Under agreed memorandum of undertakings entered into with our Partners and in support of grassroot organisations to deliver projects, a total of £1,176,633 was paid and included in our expenditure on charitable activities.

There was a surplus incurred on the unrestricted fund of £222,830 (previous year a deficit of £85,479).

Unrestricted reserves are £458,582, still over our Policy on Reserves (see below).

Policy on reserves

Orchid Project aims to hold reserves equivalent to 20% of all core and running costs, which based on the 31st March, 2022 amounts to £200,000. At the financial year end our unrestricted reserves amount to £458,582 which are in excess of the reserves policy.

Principal funding sources

In the year 2021-22, Orchid Project's primary sources of funding consists of grants from trusts and foundations, donations from individuals and major donors. Orchid Project would like to thank our generous donors for their invaluable support which has enables us to achieve so much.

Investment policy and objectives

The charity holds its funds in a current account with Co-operative Bank and a deposit account with Nationwide Building Society.

Project Orchid Limited

Trustees' Report

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing financial statements.

Structure, governance and management

Nature of governing document

Orchid Project was incorporated on 13th December 2010 as a Company Limited by Guarantee, number 07467568 and as of 1 April 2011, registered with the Charity Commission under number 1141057. Orchid Project acts according to its Memorandum and Articles of Association

Recruitment and appointment of trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of Articles of Association.

Organisational structure

The Trustees have control of the Charity and its property and funds. They meet quarterly to agree the organisational strategy and areas of activity for Orchid Project, including consideration of strategic direction, accountability, financial management, grant making, fundraising and performance. The Trustees regularly attend Orchid Project events and provide continuous support to the CEO and staff members. All Trustees give their time freely and no trustee remuneration was paid in the year.

In early September 2021, the CEO announced that she will be joining one of the donors to Orchid Project as CEO. The Trustees have started the search for a new CEO which culminated in the appointment Asenath Mwithigah; starting 15th June 2022. Delphine Rive, previously Treasurer of Orchid Project, stepped down on 15th November 2021 and took on the role of Interim CEO until the appointment of the new CEO.

Orchid Project had an average of 10 members of staff during the year. A Senior Management Team comprising the CEO and Team Heads has been established and meets bi-monthly to ensure that decisions and responsibilities are shared, and a wide perspective is brought to all strategic management.

Major risks and management of those risks

The Trustees continue to consider and review the major risks to which the charity is exposed and monitor the systems and procedures to manage those risks. The following aspects are considered:

- The charity's objectives and strategies
- The nature and scope of the charity's activities
- External legislation and regulations
- The operating structure of the charity
- The integration of the Charity 28 Too Many
- Financial stability

Safeguarding

Orchid Project continues to improve its safeguarding procedures and that of the partners it works with in Kenya and Ethiopia. All staff are put through a Training Programme periodically. There were no complaints received in the year.

Project Orchid Limited

Trustees' Report

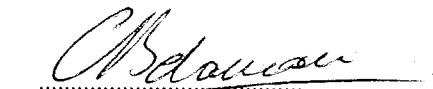
Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 25 July 2022 and signed on its behalf by:


.....
Ms C Belaman
Trustee

Project Orchid Limited

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Project Orchid Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

Approved by the trustees of the charity on 25 July 2022 and signed on its behalf by:



Ms C Belaman
Trustee

Project Orchid Limited

Independent Auditor's Report to the Members of Project Orchid Limited

Opinion

We have audited the financial statements of Project Orchid Limited (the 'charity') for the year ended 31 March 2022, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Project Orchid Limited

Independent Auditor's Report to the Members of Project Orchid Limited

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 10), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

Project Orchid Limited

Independent Auditor's Report to the Members of Project Orchid Limited

- Conclude on the appropriateness of the trustees use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the charity to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the charity audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



.....
Mark Heaton (Senior Statutory Auditor)
For and on behalf of KM , Statutory Auditor

1st Floor, Block C
The Wharf
Manchester Road
Burnley
Lancashire
BB11 1JG

25 July 2022

Project Orchid Limited

Statement of Financial Activities for the Year Ended 31 March 2022
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:							
Donations and legacies	3	260,086	-	260,086	54,796	-	54,796
Charitable activities	4	248,569	919,500	1,168,069	305,123	462,405	767,528
Investment income	5	82	-	82	100	-	100
Total income		<u>508,737</u>	<u>919,500</u>	<u>1,428,237</u>	<u>360,019</u>	<u>462,405</u>	<u>822,424</u>
Expenditure on:							
Raising funds	6	(76,810)	-	(76,810)	(93,440)	-	(93,440)
Charitable activities	7	<u>(209,097)</u>	<u>(919,500)</u>	<u>(1,128,597)</u>	<u>(352,058)</u>	<u>(462,405)</u>	<u>(814,463)</u>
Total expenditure		<u>(285,907)</u>	<u>(919,500)</u>	<u>(1,205,407)</u>	<u>(445,498)</u>	<u>(462,405)</u>	<u>(907,903)</u>
Net income/(expenditure)		<u>222,830</u>	<u>-</u>	<u>222,830</u>	<u>(85,479)</u>	<u>-</u>	<u>(85,479)</u>
Net movement in funds		222,830	-	222,830	(85,479)	-	(85,479)
Reconciliation of funds							
Total funds brought forward		<u>235,752</u>	<u>-</u>	<u>235,752</u>	<u>321,231</u>	<u>-</u>	<u>321,231</u>
Total funds carried forward	16	<u>458,582</u>	<u>-</u>	<u>458,582</u>	<u>235,752</u>	<u>-</u>	<u>235,752</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 16.

Project Orchid Limited
(Registration number: 07467568)
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
Current assets			
Debtors	13	60,570	455,355
Cash at bank and in hand		<u>650,873</u>	<u>434,255</u>
		711,443	889,610
Creditors: Amounts falling due within one year	14	<u>(252,861)</u>	<u>(653,858)</u>
Net assets		<u>458,582</u>	<u>235,752</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>458,582</u>	<u>235,752</u>
Total funds	16	<u>458,582</u>	<u>235,752</u>

The financial statements on pages 14 to 24 were approved by the trustees, and authorised for issue on 25 July 2022 and signed on their behalf by:



 Ms C Belaman
 Trustee

Project Orchid Limited

Statement of Cash Flows for the Year Ended 31 March 2022

	Note	2022 £	2021 £
Cash flows from operating activities			
Net cash income/(expenditure)		222,830	(85,479)
Adjustments to cash flows from non-cash items			
Investment income	5	<u>(82)</u>	<u>(100)</u>
		222,748	(85,579)
Working capital adjustments			
Decrease/(increase) in debtors	13	394,785	(308,514)
Increase/(decrease) in creditors	14	52,418	(138,540)
(Decrease)/increase in deferred income		<u>(453,415)</u>	<u>568,706</u>
Net cash flows from operating activities		216,536	36,073
Cash flows from investing activities			
Interest receivable and similar income	5	<u>82</u>	<u>100</u>
Net increase in cash and cash equivalents		216,618	36,173
Cash and cash equivalents at 1 April		<u>434,255</u>	<u>398,082</u>
Cash and cash equivalents at 31 March		<u><u>650,873</u></u>	<u><u>434,255</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

Project Orchid Limited

Notes to the Financial Statements for the Year Ended 31 March 2022

1 Charity status

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

The Foundry
17-19 Oval Way
London
SE11 5RR

These financial statements were authorised for issue by the trustees on 25 July 2022.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Project Orchid Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Project Orchid Limited

Notes to the Financial Statements for the Year Ended 31 March 2022

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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

Support costs

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

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Project Orchid Limited

Notes to the Financial Statements for the Year Ended 31 March 2022

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

3 Income from donations and legacies

	Unrestricted funds		
	General	Total	Total
	£	2022	2021
		£	£
Donations and legacies;			
Appeals and donations	90,093	90,093	54,796
Legacies	169,993	169,993	-
	<u>260,086</u>	<u>260,086</u>	<u>54,796</u>

Project Orchid Limited

Notes to the Financial Statements for the Year Ended 31 March 2022

4 Income from charitable activities

	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	General £	£	£	£
Grants and contracts	<u>248,569</u>	<u>919,500</u>	<u>1,168,069</u>	<u>767,528</u>

5 Investment income

	Unrestricted funds	Total 2022	Total 2021
	General £	£	£
Interest receivable and similar income; Interest receivable on bank deposits	<u>82</u>	<u>82</u>	<u>100</u>

6 Expenditure on raising funds

a) Costs of generating donations and legacies

	Unrestricted funds	Total 2022	Total 2021
	General £	£	£
Staff costs	72,531	72,531	72,822
Other costs	<u>4,279</u>	<u>4,279</u>	<u>20,618</u>
	<u>76,810</u>	<u>76,810</u>	<u>93,440</u>

7 Expenditure on charitable activities

		Unrestricted funds	Restricted funds	Total 2022	Total 2021
	Note	General £	£	£	£
Staff costs		89,588	242,263	331,851	412,182
Governance costs	8	3,900	-	3,900	3,900
Other costs		<u>144,382</u>	<u>677,237</u>	<u>821,619</u>	<u>398,381</u>
		<u>237,870</u>	<u>919,500</u>	<u>1,157,370</u>	<u>814,463</u>

Included within staff costs are support costs of £98,000 (2021 - £77,000)

Project Orchid Limited

Notes to the Financial Statements for the Year Ended 31 March 2022

8 Analysis of governance costs

	Unrestricted funds		
	General £	Total 2022 £	Total 2021 £
Audit fees			
Audit of the financial statements	3,900	3,900	3,900
	<u>3,900</u>	<u>3,900</u>	<u>3,900</u>

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

10 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	355,594	422,476
Social security costs	34,627	46,051
Pension costs	<u>14,161</u>	<u>16,477</u>
	<u>404,382</u>	<u>485,004</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2022 No	2021 No
Charity management and administration	<u>8</u>	<u>10</u>

The number of employees whose emoluments fell within the following bands was:

	2022 No	2021 No
£60,001 - £70,000	1	-
£90,001 - £100,000	<u>-</u>	<u>1</u>

The total employee benefits of the key management personnel of the charity were £195,902 (2021 - £142,304).

Project Orchid Limited

Notes to the Financial Statements for the Year Ended 31 March 2022

11 Auditors' remuneration

	2022 £	2021 £
Audit of the financial statements	<u>3,900</u>	<u>3,900</u>

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

13 Debtors

	2022 £	2021 £
Trade debtors	50,784	431,864
Prepayments	560	-
Accrued income	<u>9,226</u>	<u>23,491</u>
	<u>60,570</u>	<u>455,355</u>

14 Creditors

	2022 £	2021 £
Trade creditors	43,459	890
Other taxation and social security	8,846	11,028
Other creditors	-	2,221
Accruals	22,744	8,492
Deferred income	<u>177,812</u>	<u>631,227</u>
	<u>252,861</u>	<u>653,858</u>

15 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £14,161 (2021 - £16,477).

Project Orchid Limited

Notes to the Financial Statements for the Year Ended 31 March 2022

16 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
General	235,752	508,737	(285,907)	458,582
Restricted funds	<u>-</u>	<u>919,500</u>	<u>(919,500)</u>	<u>-</u>
Total funds	<u>235,752</u>	<u>1,428,237</u>	<u>(1,205,407)</u>	<u>458,582</u>
	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted funds				
General	321,231	360,019	(445,498)	235,752
Restricted funds	<u>-</u>	<u>462,405</u>	<u>(462,405)</u>	<u>-</u>
Total funds	<u>321,231</u>	<u>822,424</u>	<u>(907,903)</u>	<u>235,752</u>

The specific purposes for which the funds are to be applied are as follows:

General funds are those available for use at the discretion of the trustees to further the objects of the charity.

Restricted funds are from a variety of sources including family trust funds and foundations, some of which have been given anonymously. For these reasons individual funds are not shown.

Project Orchid Limited

Notes to the Financial Statements for the Year Ended 31 March 2022

17 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
	General		
	£	£	£
2022			
Current assets	524,405	187,038	711,443
Current liabilities	(65,823)	(187,038)	(252,861)
Total net assets	<u>458,582</u>	<u>-</u>	<u>458,582</u>
	Unrestricted funds	Restricted funds	Total funds
	General		
	£	£	£
2021			
Current assets	258,383	631,227	889,610
Current liabilities	(22,631)	(631,227)	(653,858)
Total net assets	<u>235,752</u>	<u>-</u>	<u>235,752</u>