

# WORLD WITHOUT ORPHANS EUROPE

England & Wales · Charity number 1187106

## Details

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**Other names** WWO EUROPE

**Status** Registered

**Legal form** CIO

**Registered** 2019-12-20

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

## Contact

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**Address** Flat 1  
Avenue House  
Upper Warren Avenue  
Caversham  
Reading  
RG4 7EF

**Phone** 07985943855

**Email** [europe@worldwithoutorphans.org](mailto:europe@worldwithoutorphans.org)

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

## Activities

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**Objects:** THE CHARITY'S OBJECTS ARE FOR THE PUBLIC BENEFIT IN ACCORDANCE WITH CHRISTIAN PRINCIPLES AS SET OUT IN THE STATEMENT OF BELIEFS, TO RELIEVE THE NEEDS AND ADVANCE THE LIFE OF CHILDREN WHO ARE: ORPHANS, UNABLE TO LIVE WITH THEIR FAMILY OF ORIGIN OR AT RISK OF ENTERING THESE CATEGORIES BY ENCOURAGING AND SUPPORTING PRIMARILY, BUT NOT LIMITED TO, CHRISTIAN ORGANISATIONS TO CREATE AND SUSTAIN INITIATIVES AND/OR ORGANISATIONS THAT WORK TO FURTHER THESE OBJECTS IN THEIR COUNTRY OR REGION INCLUDING (BUT NOT LIMITED TO) TEACHING, TRAINING AND EQUIPPING: INDIVIDUALS, FAMILIES, ORGANISATIONS AND CHURCHES IN THE KNOWLEDGE AND SKILLS REQUIRED TO PURSUE THESE OBJECTS THROUGHOUT EUROPE AND ANY OTHER REGION AS DECIDED BY THE TRUSTEES FROM TIME TO TIME.

**Activities:** WWO Europe exists to inspire and support people, mainly Christians, to create national and regional movements across Europe to prevent children losing their place in a family, and to work for families reuniting where safe and possible, and to encourage alternative family-based care, where it is not.

## Classification

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- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Disability, The Prevention Or Relief Of Poverty, Other Charitable Purposes
- **Who:** Children/young People

## Geography

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- Albania
- Armenia
- Austria
- Bulgaria
- Croatia
- Egypt
- Finland
- Germany
- Hungary
- Ireland
- Israel
- Kosovo
- Moldova
- Montenegro
- Netherlands
- Norway
- Poland
- Romania
- Serbia
- Slovakia
- Slovenia
- Spain
- Sweden
- Switzerland
- Ukraine
- Throughout England And Wales

## Finances

| Period end | Income   | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-12-31 | £98,872  | £93,681     | -      | -         |
| 2024-12-31 | £82,847  | £89,418     | -      | -         |
| 2023-12-31 | £164,466 | £148,860    | -      | -         |
| 2022-12-31 | £147,884 | £145,144    | -      | -         |
| 2021-12-31 | £33,541  | £27,468     | -      | -         |
| 2020-12-31 | £32,871  | £21,796     | -      | -         |

## Trustees

| Name                     | Role  | Appointed  |
|--------------------------|-------|------------|
| <b>Ruth Vergnon</b>      | Chair | 2023-04-19 |
| BARBARA RUEGGER          |       | 2019-12-20 |
| Gordon Showell-Rogers    |       | 2021-07-06 |
| Liviu Mihaileanu         |       | 2023-04-19 |
| Philip Matthew Green     |       | 2019-12-20 |
| Stephen Matthew Westwood |       | 2025-07-09 |

**WORLD WITHOUT ORPHANS EUROPE**

England & Wales - Charity number 1187106

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# Accounts

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# World Without Orphans Europe

Report and Accounts

Year ended 31 December 2025

Stewardship   
*Active generosity*

1 Lamb's Passage, London EC1Y 8AB  
[www.stewardship.org.uk](http://www.stewardship.org.uk)

**WORLD WITHOUT ORPHANS EUROPE**  
**LEGAL AND ADMINISTRATIVE DETAILS**  
**FOR THE YEAR ENDED 31 DECEMBER 2025**

|                                                  |                                                                                                                                                                                                                                 |
|--------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ADDRESS FOR CORRESPONDENCE                       | 37 Hallow Road<br>Worcester<br>WR2 6BX                                                                                                                                                                                          |
| GOVERNING DOCUMENT                               | CIO - FOUNDATION Registered 20 Dec 2019                                                                                                                                                                                         |
| CHARITY REGISTRATION NUMBER                      | 1187106                                                                                                                                                                                                                         |
| TRUSTEES RESPONSIBLE FOR<br>MANAGING THE CHARITY | Ruth Vergnon (Chair)<br>Gordon Showell-Rogers<br>Liviu Mihaileanu<br>Darko Mikulic (resigned April 2026)<br>Barbara Ruegger<br>Oleg Shelashskyi (resigned April 2025)<br>Philip Green<br>Stephen Westwood (appointed July 2025) |
| BANKERS                                          | Lloyds Bank                                                                                                                                                                                                                     |
| INDEPENDENT EXAMINER                             | Sarah Crispin ACA<br>Stewardship<br>1 Lamb's Passage<br>LONDON<br>EC1Y 8AB                                                                                                                                                      |

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# WORLD WITHOUT ORPHANS EUROPE

## REPORT OF THE TRUSTEES

### FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees have pleasure in submitting the Report and Accounts for the year ended 31 December 2025.

#### **Objects and Values of the charity**

The charity is governed by a constitution and is constituted as a charitable incorporated organisation. The charity's principal objects, as set out in its governing document, are:

For the public benefit in accordance with Christian principles as set out in the statement of beliefs, to relieve the needs and advance the life of children who are: orphans, unable to live with their family of origin or at risk of entering these categories by encouraging and supporting primarily, but not limited to, Christian organisations to create and sustain initiatives and/or organisations that work to further these objects in their country or region including (but not limited to) teaching, training and equipping: individuals, families, organisations and churches in the knowledge and skills required to pursue these objects throughout Europe and any other region as decided by the trustees from time to time.

World Without Orphans is a global, Christian-led movement for every child to grow up in a nurturing permanent family, in order that they can fulfil their God-given potential. WWO Europe operates as an independent entity that works collaboratively with WWO global and teams from other WWO regions, to pursue our common vision in Europe .

Following a joint full-day meeting of trustees and the operational team at the end of 2024, adopted by the Board in 2025, our values were clarified and extended. The charity's core values are defined and summarised as follows. A full explanation is on the organisation's website:

1. God is at the centre of all we do. He is a Father to the fatherless and calls us to seek justice and care for the most vulnerable.
2. The Child is our focus: Every child has inherent value and an unconditional right to holistic development.
3. Family: A healthy family is the best environment for a child to develop and thrive.
4. Church: The Body of Christ is commissioned to care for the orphan and has the capacity and calling to end orphanhood.
5. Movement: Broad scale collaboration is required to transfer these core values across societies and see transformation occur.
6. Mutual Accountability: We have shared responsibility to embody our values daily.

## **Governance of the CIO**

Governance oversight of WWO Europe is provided by a team of voluntary Trustees. The trustees comprise a group of experienced professionals and Christian leaders. A deliberate balance is maintained between sufficient UK expertise to ensure operations meet England and Wales Charity Commission and legal requirements to a high standard, and members from other European countries to provide insight and expertise that reflects our geographical area of operation.

A Programmes Team of 4 people (3 paid, 1 voluntary) lead the delivery of our services. The team is led by the Leading Facilitator and also includes one of the trustees on a voluntary basis, providing a useful connection between operations and governance.

We are a catalyst and resource to leaders of national and regional movements of people and organisations who care for orphans, vulnerable children and those who care for them. Collaboration towards our stated goals and values is essential in these movements. These aims are pursued by building relationships with leaders in countries across Europe to inspire them to a bigger vision of national significance, and helping them turn this into a real positive impact in children's lives.

## **Activities of the Charity in the Reporting Year**

In 2025, we focused on core activities, including the development of new country teams and the support of existing national teams. Thus, the financial turnover is similar to that in 2024. One new project, 'Children on the Move', was launched in 2025 and equips churches to care for and reach refugee and displaced children. Some income was received towards a second Europe-wide forum for leaders and practitioners in child welfare, that will take place in 2026.

Our core activities in 2025 continued to strengthen the movements in Bulgaria, Albania, Finland, Moldova and Romania. A new national 'without orphans' movement was launched in Serbia in February 2025. Roundtables and activities aimed at developing new movements were held in Armenia, Slovakia, Poland, and Germany.

Online learning communities for national leaders and webinars for practitioners strengthened best practices in our partners across the region. 46 mentoring sessions were held for leaders, individually or in groups of up to 6, across 11 countries. The team contributed to specific in-person training and regional conferences at the invitation of national teams in Albania, Bulgaria, Serbia, Armenia, and Moldova.

The Children on the Move project began with a pilot 1-year project in Moldova, which continues into 2026. 22 senior leaders of 12 Christian NGOs are now collaborating to enable churches and others to understand the issues and risks facing children displaced for whatever reason, and to learn how to protect them and provide safe communities for them and their family members.

Other working groups made progress during the year, and a Europe-wide collaborative event, Hope in Action, planned for March 2026, was designed to translate these discussions into practical actions and strategic projects.

A key development in 2025 was the deepening of strategic collaboration with international groups aligned with the World Without Orphans' vision. In particular, these include Christian groups, Refugee Highway Partnership, the European Freedom Network (anti-human trafficking), Reaching Europe's Children, the European Disability Network, Trauma Free World, The Homecoming Project (Realigning Christian giving and volunteering with the evidence-based knowledge of children's needs), and Lifeline Children's Services. We also began engagement with non-faith groups Hope and Homes for Children, Martin James Foundation, Better Care Network and ReThink Orphanages. Our Leading Facilitator is part of the civil society consultation group for the David Lammy-sponsored Global Charter for Child Welfare Reform, launched at the UN General Assembly in September 2025.

## **The Charity's Strategy for Growing the 'Without Orphans' Movement in Europe**

To further the above objects and vision, the charity's main strategic activities are based around a gardening analogy with 3 programmes: Nurture, Thrive, and Watering.

Through a range of activities, the Nurture Programme identifies leaders and facilitators in countries new to the 'without orphans' movement. We then support them until they are ready to make a launch, which takes them into the 'Thrive' stage. Nurture in 2025 included a first roundtable in Armenia, and continuing discussions and participation with leaders in Germany, Slovakia, and Poland.

Thrive revolves around an in-person visit by three experienced WWO Europe leaders over several days, for a national launch event, co-designed with the new national team. The Serbia Thrive launch took place in February 2025, facilitated by WWO national leaders from Romania, Moldova and Bulgaria, and overseen by our Leading Facilitator. It is followed by mentoring, training, advice, and increased connections with other national movement leaders.

Watering is the combination of training and resourcing activities we undertake to assist national movements at any stage to grow. During this year, we ran 7 Learning Communities for 15 key national leaders from 10 countries, and 9 Learning Communities for 7 international leaders supporting the transition of support for orphans by Western and Northern European Christians, from institutional settings to family-based care. 4 half-day online workshops on subjects aligned to the needs of any work with vulnerable children. Over 100 people from across Europe were trained in topics relevant to orphan care and children at risk.

Periodically, World Without Orphans Europe convenes a forum for the whole of Europe. Hope in Action is scheduled for March 2026, and approximately 150 leaders and practitioners working with orphans and vulnerable children are expected to attend. The event has been planned and is being implemented collaboratively by a steering group consisting of national WWO Europe leaders, members of the global WWO movement, partner organisations, and our own team members. The Leading Facilitator chairs the group as Event Director.

Plans were well advanced at the turn of the year. It will consist of a full day of training on the World Without Orphans Roadmap for everyone, followed by a full day of working groups, each focusing on a specific topic identified as a priority for our movement in the region. A specialist facilitator will lead each group, with a team of appropriately experienced and involved co-facilitators. Facilitation includes a high proportion of people from partner organisations, with the whole programme overseen by the Leading Facilitator and Event Director, Richard Procter. These central days will be framed by a prayerful opening evening, intended to engage participants in listening, reflecting, and feeling confident as they enter strategic planning, and by a closing morning of feedback and celebration.

The Children on the Move fund was established to address the needs of displaced or unparented children across Europe who are subject to, or at risk from, human trafficking.

In planning the 2025 activities and strategies for 2026, the Trustees have applied the guidance on public benefit issued by the Charity Commission.

### **Financial review**

During the year, income and expenditure were broadly in line with the previous year, with the addition of advance funding for the Hope in Action forum. As in previous years, where there have been additional projects and events, this turnover reflects the cost of our core activities to partner with European countries. It is anticipated that income in 2026 will increase by approximately £50,000 as a result of the Hope in Action forum.

Total income for the year was £98,872 and expenditure £93,681 representing an increase in overall funds of £5,191. The closing balance at the year-end was £34,115 (2024 - £28,923) of which £13,401 was unrestricted and could be used for any charitable purpose.

### **General Fund and Reserves policy**

The trustees have determined that the charity should aim to hold unrestricted cash of no less than £7,500 (which equates to about 2 months' of unrestricted expenditure) so that the charity could continue to operate should income and / or expenditure vary adversely. At the year end, the charity held unrestricted cash of £13,401 and the reserves policy is met.

It is envisaged that these reserves, together with ongoing fundraising activities will support the continuation of our activities and our targeted expansion whilst remaining at or above the stated minimum reserve.

### **Governance**

Responsibility for setting policy and for operating decisions made by the charity rests with the trustees, who meet regularly to monitor the activities of the charity. Responsibility for the day-to-day operation of the charity has been delegated to the Leading Facilitator, currently Mr Richard Procter. New trustees are recruited and appointed by the existing trustees by consensus.

At the end of 2025, the trustees were conducting a recruitment process for a new Leading Facilitator, as Richard Procter will be leaving the organisation during the second half of 2026. An appointment has been made since the year-end and we are mid-transition at the date of signing the accounts.

### **Risk statement**

The charity is exposed to various risks - be they operational, financial or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks.

### **Responsibilities of trustees**

Charity law requires us as Trustees to prepare financial statements for each accounting year which record the receipts and payments of the charity for the year.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

### **Approval**

This report was approved by the trustees and signed on their behalf by:

*Ruth Vergnon*

[Ruth Vergnon \(May 13, 2026 08:58:09 GMT+2\)](#)

Ruth Vergnon

Date: May 13, 2026

**INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF  
WORLD WITHOUT ORPHANS EUROPE**

I report to the trustees on my examination of the accounts of World Without Orphans Europe ('the charity') for the year ended 31 December 2025 on pages 7 to 10 following.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

1. accounting records were not kept in accordance with section 130 of the 2011 Act; or
2. the accounts do not accord with the accounting records.

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

*Sarah Crispin*

Sarah Crispin (May 14, 2026 14:03:54 GMT+1)

Sarah Crispin ACA

Stewardship  
1 Lamb's Passage  
LONDON  
EC1Y 8AB

Date: May 14, 2026

**WORLD WITHOUT ORPHANS EUROPE**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
**FOR THE YEAR ENDED 31 DECEMBER 2025**

|                                                                       | Notes | Unrestricted Funds |                  | Restricted Funds | Total 2025    | Total 2024     |
|-----------------------------------------------------------------------|-------|--------------------|------------------|------------------|---------------|----------------|
|                                                                       |       | General Funds      | Designated Funds |                  |               |                |
|                                                                       |       | £                  | £                | £                | £             | £              |
| <b>Income receipts</b>                                                |       |                    |                  |                  |               |                |
| Donations and grants                                                  |       | 42,921             | 4                | 44,247           | 87,172        | 69,831         |
| Gift aid receipts                                                     |       | 3,446              | -                | 30               | 3,476         | 4,083          |
| Income from charitable activities                                     |       | 1,793              | -                | -                | 1,793         | 2,130          |
| Income from services charged                                          |       | 3,465              | -                | -                | 3,465         | -              |
| Other                                                                 |       | 1,378              | 1,587            | -                | 2,965         | 6,804          |
| <b>Total receipts</b>                                                 |       | <b>53,004</b>      | <b>1,591</b>     | <b>44,277</b>    | <b>98,872</b> | <b>82,847</b>  |
| <b>Payments</b>                                                       |       |                    |                  |                  |               |                |
| Payments in relation to charitable activities undertaken directly     | 2     | 53,204             | 132              | 40,174           | 93,510        | 88,818         |
| Grants paid in relation to charitable activities undertaken by others | 3     | -                  | -                | 171              | 171           | 600            |
| <b>Total payments</b>                                                 |       | <b>53,204</b>      | <b>132</b>       | <b>40,345</b>    | <b>93,681</b> | <b>89,418</b>  |
| Net of receipts / (payments) before transfers                         |       | (200)              | 1,459            | 3,932            | 5,191         | (6,571)        |
| Transfers between funds                                               | 5     | -                  | -                | -                | -             | -              |
| <b>Net movement in funds</b>                                          |       | <b>(200)</b>       | <b>1,459</b>     | <b>3,932</b>     | <b>5,191</b>  | <b>(6,571)</b> |
| Cash funds as at last year end                                        |       | 12,142             | -                | 16,781           | 28,923        | 35,494         |
| <b>Cash funds at this year end</b>                                    | A     | <b>11,942</b>      | <b>1,459</b>     | <b>20,714</b>    | <b>34,115</b> | <b>28,923</b>  |

The notes on pages 9-10 form part of these accounts.

**WORLD WITHOUT ORPHANS EUROPE**  
**STATEMENT OF ASSETS AND LIABILITIES**  
**YEAR ENDED 31 DECEMBER 2025**

|                                     | <u>Unrestricted Funds</u> |                          | Restricted<br>funds<br>£ | Total<br>2025<br>£ | Total<br>2024<br>£ |
|-------------------------------------|---------------------------|--------------------------|--------------------------|--------------------|--------------------|
|                                     | General<br>funds<br>£     | Designated<br>funds<br>£ |                          |                    |                    |
| <b>A Cash funds</b>                 |                           |                          |                          |                    |                    |
| Cash at bank with immediate access  | 8,498                     | 1,459                    | 20,714                   | 30,671             | 28,255             |
| Euro Cash and Stripe accounts       | 553                       | -                        | -                        | 553                | -                  |
| Equals Money account                | 2,891                     | -                        | -                        | 2,891              | 668                |
|                                     | <u>11,942</u>             | <u>1,459</u>             | <u>20,714</u>            | <u>34,115</u>      | <u>28,923</u>      |
| <b>B Other monetary assets</b>      |                           |                          |                          |                    |                    |
| Gift aid due to charity             | 258                       | -                        | -                        | 258                | 5                  |
| Due from Global Giving              | 7,273                     | -                        | -                        | 7,273              | 4,786              |
|                                     | <u>7,530</u>              | <u>-</u>                 | <u>-</u>                 | <u>7,530</u>       | <u>4,791</u>       |
| <b>C Liabilities</b>                |                           |                          |                          |                    |                    |
| <b>Falling due within one year:</b> |                           |                          |                          |                    |                    |
| Pension due                         | 257                       | -                        | -                        | 257                | 245                |
| Fee for Independent Examination     | 1,200                     | -                        | -                        | 1,200              | 1,140              |
| Payroll services                    | 36                        | -                        | -                        | 36                 | 36                 |
| Accrued expenses                    | -                         | -                        | -                        | -                  | 131                |
| <b>Total</b>                        | <u>1,493</u>              | <u>-</u>                 | <u>-</u>                 | <u>1,493</u>       | <u>1,552</u>       |

**D Assets retained for charity's own use**

| Fund to<br>which asset<br>belongs | Value<br>2025<br>£ |
|-----------------------------------|--------------------|
| General                           | 10,000             |
|                                   | <u>10,000</u>      |

The trustees have used insurance values for contents and equipment as the trustees are unable to reliably estimate current values; insurance values may differ materially from current values.

**E Guarantees and secured debts**

The charity has not given any guarantees and has not provided its assets as security for any liabilities.

The accounts were approved by the trustees and signed on their behalf

by Ruth Vergnon  
Ruth Vergnon (May 13, 2026 08:58:09 GMT+2)

date May 13, 2026

Ruth Vergnon

The notes on pages 9-10 form part of these accounts.

**WORLD WITHOUT ORPHANS EUROPE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2025**

**1 Accounting policies**

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

|                                                                            | <u>Unrestricted Funds</u> |                   | Restricted Funds     | Total 2025           | Total 2024           |
|----------------------------------------------------------------------------|---------------------------|-------------------|----------------------|----------------------|----------------------|
|                                                                            | General funds             | Designated funds  |                      |                      |                      |
|                                                                            | £                         | £                 | £                    | £                    | £                    |
| <b>2 Payments in relation to charitable activities undertaken directly</b> |                           |                   |                      |                      |                      |
| <i>(a) Costs incurred directly on specific activities</i>                  |                           |                   |                      |                      |                      |
| Staff and contractors                                                      | 12,787                    | -                 | 21,244               | 34,031               | 26,853               |
| Travel and accommodation                                                   | 2,303                     | -                 | 8,601                | 10,905               | 17,799               |
| Services and events (including staff and contractor costs)                 | -                         | -                 | 2,526                | 2,526                | 844                  |
| Resources and materials                                                    | -                         | -                 | 662                  | 662                  | 64                   |
| Other costs                                                                | 143                       | -                 | 1,088                | 1,231                | 1,385                |
|                                                                            | <u>15,233</u>             | <u>-</u>          | <u>34,122</u>        | <u>49,355</u>        | <u>46,945</u>        |
| <i>(b) Costs incurred on support &amp; administration</i>                  |                           |                   |                      |                      |                      |
| Staff and contractors, including development                               | 27,568                    | -                 | 4,629                | 32,197               | 26,952               |
| Equipment, consumables and IT                                              | 325                       | -                 | -                    | 325                  | 60                   |
| Fundraising                                                                | 691                       | -                 | -                    | 691                  | 302                  |
| Legal and compliance                                                       | 1,676                     | -                 | -                    | 1,676                | 2,652                |
| Insurance                                                                  | 1,123                     | -                 | -                    | 1,123                | 1,136                |
| Meetings and expenses                                                      | 3,498                     | -                 | 1,423                | 4,921                | 4,231                |
| Website and media                                                          | 2,268                     | -                 | -                    | 2,268                | 4,900                |
| Other costs                                                                | 822                       | 132               | -                    | 954                  | 1,639                |
|                                                                            | <u>37,971</u>             | <u>132</u>        | <u>6,052</u>         | <u>44,155</u>        | <u>41,873</u>        |
| <b>TOTAL</b>                                                               | <u><u>53,204</u></u>      | <u><u>132</u></u> | <u><u>40,174</u></u> | <u><u>93,510</u></u> | <u><u>88,818</u></u> |
| <b>3 Grants and gifts paid to others</b>                                   |                           |                   |                      |                      |                      |
| Organisations:                                                             |                           |                   |                      |                      |                      |
| Romania Without Orphans [ARFO]                                             | -                         | -                 | -                    | -                    | 600                  |
| YWAM Poland                                                                | -                         | -                 | 171                  | 171                  | -                    |
|                                                                            | <u>-</u>                  | <u>-</u>          | <u>171</u>           | <u>171</u>           | <u>600</u>           |

**WORLD WITHOUT ORPHANS EUROPE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2025**

**4 Transactions with related parties**

No trustees were employed by the charity, received consultancy fees or were paid for being a trustee.

The cost of team meetings (including flights and accommodation) were paid by the charity and are included in the 'Meetings and expenses' costs shown in note 2.

No payments were made to trustees outside of payroll, other than reimbursement of reasonable expenses, as allowed by the governing document.

**5 Movement of funds**

|                                 | Opening<br>balance<br>£ | Receipts<br>£ | Payments<br>£   | Transfers<br>£ | Closing<br>balance<br>£ |
|---------------------------------|-------------------------|---------------|-----------------|----------------|-------------------------|
| General funds                   | 12,142                  | 53,004        | (53,204)        | -              | 11,942                  |
| Designated funds                |                         |               |                 |                |                         |
| Hope in Action                  | -                       | 1,591         | (132)           | -              | 1,459                   |
|                                 | <u>12,142</u>           | <u>54,595</u> | <u>(53,336)</u> | <u>-</u>       | <u>13,401</u>           |
| Restricted funds                |                         |               |                 |                |                         |
| Thrive                          | 4,942                   | 973           | (5,915)         | -              | -                       |
| Church engagement               | 7,342                   | -             | (7,342)         | -              | -                       |
| Ukraine Appeal                  | 84                      | 150           | (175)           | -              | 59                      |
| Watering                        | -                       | 5,000         | (2,340)         | -              | 2,660                   |
| Children on the Move            | -                       | 18,000        | (8,599)         | -              | 9,401                   |
| Nurture Programme               | 4,413                   | 5,000         | (5,941)         | -              | 3,472                   |
| Hope in Action Forum 2026       | -                       | 11,154        | (6,052)         | -              | 5,102                   |
| Early-stage Country Development | -                       | 4,000         | (3,980)         | -              | 20                      |
|                                 | <u>16,781</u>           | <u>44,277</u> | <u>(40,345)</u> | <u>-</u>       | <u>20,714</u>           |
| Total funds                     | <u>28,923</u>           | <u>98,872</u> | <u>(93,681)</u> | <u>-</u>       | <u>34,115</u>           |

The Thrive funds are monies received specifically to help projects get started when a European country is at the point of moving from vision to launch.

Church engagement funds are for donations given to promote activities that engage church leaders and members to care for vulnerable children and families in their local communities.

Ukraine Appeal is a fund created when war started in Ukraine. It is for donations given to provide aid, including trauma care and emotional support to Ukrainian orphans, those at risk of being orphaned and those caring for such children.

Watering is a fund for donations given that support ongoing mentoring, coaching and training for our beneficiaries, at whatever stage of development their country has reached. It is used for such activities that are not otherwise covered by Thrive, or Nurture Funds.

Nurture Programme is a fund for donations given for process of identifying and nurturing leaders and teams in countries new to us.

Early-stage Country Development funds are for some donations that are restricted to countries who otherwise fall within Nurture or Thrive but the donations allow them to be applied to either category.

The Children on the Move fund was established to address the needs of displaced or unparented children across Europe who subject to, or at risk from, human trafficking.

Hope in Action Forum 2026 was set up to receive donations towards the 2026 European Forum in March.

**WORLD WITHOUT ORPHANS EUROPE**

England & Wales - Charity number 1187106

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# Accounts

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# World Without Orphans Europe

Report and Accounts

Year ended 31 December 2024

Stewardship   
*Active generosity*

1 Lamb's Passage, London EC1Y 8AB  
[www.stewardship.org.uk](http://www.stewardship.org.uk)

**WORLD WITHOUT ORPHANS EUROPE**  
**LEGAL AND ADMINISTRATIVE DETAILS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

|                                                  |                                                                                                                                   |
|--------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|
| ADDRESS FOR CORRESPONDENCE                       | 37 Hallow Road<br>Worcester<br>WR2 6BX                                                                                            |
| GOVERNING DOCUMENT                               | CIO - FOUNDATION Registered 20 Dec 2019                                                                                           |
| CHARITY REGISTRATION NUMBER                      | 1187106                                                                                                                           |
| TRUSTEES RESPONSIBLE FOR<br>MANAGING THE CHARITY | Philip Green<br>Liviu Mihaileanu<br>Darko Mikulic<br>Barbara Ruegger<br>Oleg Shelashskyi<br>Gordon Showell-Rogers<br>Ruth Vergnon |
| BANKERS                                          | Lloyds Bank                                                                                                                       |
| INDEPENDENT EXAMINER                             | Sarah Crispin ACA<br>Stewardship<br>1 Lamb's Passage<br>LONDON<br>EC1Y 8AB                                                        |

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**WORLD WITHOUT ORPHANS EUROPE**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED DECEMBER 31 2024**

The Trustees have pleasure in submitting the Report and Accounts for the year ended 31 December 2024.

**Objects and Values of the charity**

The charity is governed by a constitution and is constituted as a charitable incorporated organisation. The charity's principal objects, as set out in its governing document, are:

For the public benefit in accordance with Christian principles as set out in the statement of beliefs, to relieve the needs and advance the life of children who are: orphans, unable to live with their family of origin or at risk of entering these categories by encouraging and supporting primarily, but not limited to, Christian organisations to create and sustain initiatives and/or organisations that work to further these objects in their country or region including (but not limited to) teaching, training and equipping: individuals, families, organisations and churches in the knowledge and skills required to pursue these objects throughout Europe and any other region as decided by the trustees from time to time.

World Without Orphans is a global, Christian-led movement for every child to grow up in a nurturing permanent family, in order that they can fulfil their God-given potential. WWO Europe operates as an independent entity that works collaboratively with WWO global and teams from other WWO regions, to pursue our common vision in Europe .

The core values of the charity are defined as:

1. God is at the centre of all we do. He is a Father to the fatherless and calls us to seek justice and care for the most vulnerable.
2. Child: Every child has inherent value and an unconditional right to holistic development.
3. Family: A healthy family is the best environment for a child to develop and thrive.
4. Church: The Body of Christ is commissioned to care for the orphan and has the capacity to ead the local and global effort to end orphanhood.
5. Movement: Broad scale collaboration is required to transfer these core values across societies and see transformation occur.

## **Governance of the CIO**

Governance oversight of WWO Europe is provided by a team of voluntary Trustees. The trustees comprise a group of experienced professionals and Christian leaders. A deliberate balance is maintained between sufficient UK expertise to ensure operations meet England and Wales Charity Commission and legal requirements to a high standard, and members from other European countries to provide insight and expertise that reflects our geographical area of operation.

A Programmes Team of 4 people (3 paid, 1 voluntary) lead the delivery of our services. The team is led by the Leading Coordinator and also includes one of the trustees on a voluntary basis, providing a useful connection between operations and governance.

We are a catalyst and resource to leaders of national and regional movements of people and organisations who care for orphans, vulnerable children and those who care for them. Collaboration towards our stated goals and values is essential in these movements. These aims are pursued by building relationships with leaders in countries across Europe to inspire them to a bigger vision of national significance, and helping them turn this into a real positive impact in children's lives.

## **Activities of the Charity in the Reporting Year**

Specific funds were received in 2022 and 2023 relating to the war in Ukraine and a 2023 European Forum. During 2024, we focused on a core activities as we developed new projects and, therefore, a reduced financial turnover reflects these core activities and is similar to the values on such activities in the 2 preceding years. New projects and preparation for a 2nd European Forum in 2026 are reflected in a budget closer to the budgets for 2022 and 2023 than the year that is reported on here.

Our core activities in 2024 saw us consolidate the movements in Bulgaria and Albania, and take steps towards new movements in Finland, Germany, Serbia, Slovakia, Armenia, and Poland.

These included roundtable events in Serbia and Germany, online and in-country training in orphan care subjects and developing national movements. Our team also mentored national leaders and teams, and specialist learning communities that share learning between countries and teams.

Three new areas were explored during the year, which are being developed into specific projects in 2025. These are 'Children on the Move', 'Children with Disabilities', and European advocacy. All are in partnership with other networks and NGOs that specialise in areas complementary to the care of orphans and vulnerable children.

Children on the Move will be in partnership with country leaders from 3 different networks to engage churches to protect displaced or refugee children either already being trafficked or at risk of being trafficked. This will include equipping local leaders to recognise where children are in these situations and to know how to intervene for the safety of the children with appropriate groups, agencies and authorities. A pilot country is being selected during early 2025 and funding sought.

The disabilities focus is a working group aiming to develop a project to serve disabled children removed from or abandoned by family, and will be framed similarly to Children on the Move. The project design will take place in 2025, with individuals, NGOs and networks specialising in such work.

A small group is consulting with others representing the needs of children at the European Union to define a role for World Without Orphans Europe. We have participated in some joint submissions to the European Commission and this area will also be developed as its own activity stream in 2025.

Funding for support to Ukrainian children impacted by the war in Ukraine reduced in 2024, though we supported one project, in Romania during the year.

## **The Charity's Strategy for Growing the 'Without Orphans' Movement in Europe**

To further the above objects and vision, the charity's main strategic activities are based around a gardening analogy with 3 programmes: Nurture, Thrive, and Watering.

Through a range of activities, the Nurture Programme identifies leaders and facilitators in countries new to the 'without orphans' movement. We then support them until they are ready to make a launch, which takes them into the 'Thrive' stage. Nurture in 2024 included a first roundtable in Germany. Leaders in Slovakia, Armenia, and Poland held specific conversations about beginning a national movement and joined our regular Learning Community for national leaders. Serbia and Finland moved from Nurture to Thrive by the end of the year.

Thrive usually revolves around a 3-day launch event, co-designed and led by the European team and the national team. It is followed by a year of follow-up mentoring, training, advice and increased connection to other national movement leaders. The teams in Serbia and Finland started preparing for Thrive in 2024 and the Serbia national event takes place in February 2025. Finland has grown rapidly and they will combine a celebration of their launch with an Orphan Sunday event later in 2025 with our support.

Watering is the combination of training and resourcing activities we undertake to assist national movements at any stage to grow. During this year, we ran 7 Learning Communities for 20 key national leaders from 14 countries, and 5 Learning Communities for 7 international leaders supporting the transition of support for orphans by western & northern European Christians, from institutional settings to family-based care. 4 half-day online workshops on subjects aligned to the needs of any work with vulnerable children. 228 people were trained in topics relevant to orphancare and Leadership Mentoring was also provided to 24 leaders in 11 countries.

In-country, face-to-face, training and coaching was provided in Bulgaria, Armenia and Serbia.

As the impact and reach of our work has grown, the trustees and Leading Coordinator have invested in the development of a group of 9 experienced country leaders and specialists. The members of this team are providing mentoring to leaders in emerging countries and partner them through the stages of the growth within the gardening plan. The Leading Coordinator convenes and facilitates this team as part of taking a more strategic role in developing the impact of the charity and leading the development of the new projects described earlier. The appointment of a new part-time Operations Manager also underpins this growth by strengthening internal processes and communication.

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

## **Financial review**

During the year income and expenditure reduced compared to the 2 previous years. The reasons for this are explained above at the beginning of the section on the charity's activities. Expenditure was managed to maintain the financial security of the operation and CIO and General Fund reserves were very similar at the end of the year to the beginning. Restricted funds are sufficient for the delivery of projects and programmes into the following year.

Total income for the year was £82,847 and expenditure £89,418 representing a fall in overall funds of £6,571. The extra expense was almost all from restricted funds for client programmes that were brought forward from previous years.

## **General Fund and Reserves policy**

The trustees have determined that the charity should aim to hold unrestricted cash of no less than £7,500 (which equates to about 2 months' of unrestricted expenditure) so that the charity could continue to operate should income and / or expenditure vary adversely. At the year end, the charity held unrestricted cash of £12,142, so the charity is in compliance with its own reserves policy and this represents a small decrease of £172 from £12,314 at the start of the year.

It is envisaged that these reserves, together with ongoing fundraising activities will support the continuation of our activities and our targeted expansion whilst remaining at or above the stated minimum reserve.

## **Governance**

Responsibility for setting policy and for operating decisions made by the charity rest with the trustees who meet regularly to monitor the activities of the charity. Responsibility for the day to day operation of the charity has been delegated to the Leading Coordinator, currently Mr Richard Procter. New trustees are recruited and appointed by the existing trustees, by consensus.

## **Risk statement**

The charity is exposed to various risks - be they operational, financial or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks.

## **Responsibilities of trustees**

Charity law requires us as Trustees to prepare financial statements for each accounting year which record the receipts and payments of the charity for the year.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

**Approval**

This report was approved by the trustees and signed on their behalf by:

*Gordon Showell-Rogers*

Gordon Showell-Rogers (Apr 16, 2025 17:16 GMT+1)

Gordon Showell-Rogers

Date: Apr 16, 2025

**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF**  
**WORLD WITHOUT ORPHANS EUROPE**

I report to the trustees on my examination of the accounts of World Without Orphans Europe ('the charity') for the year ended 31 December 2024 on pages 8 to 11 following.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

1. accounting records were not kept in accordance with section 130 of the 2011 Act; or
2. the accounts do not accord with the accounting records.

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

*Sarah Crispin*  
Sarah Crispin (Apr 28, 2025 08:41 GMT+1)

Sarah Crispin ACA

Stewardship  
1 Lamb's Passage  
LONDON  
EC1Y 8AB

Date: Apr 28, 2025

**WORLD WITHOUT ORPHANS EUROPE**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

|                                                                       | Notes    | Unrestricted Funds |                  | Restricted Funds | Total 2024     | Total 2023     |
|-----------------------------------------------------------------------|----------|--------------------|------------------|------------------|----------------|----------------|
|                                                                       |          | General Funds      | Designated Funds |                  |                |                |
|                                                                       |          | £                  | £                | £                | £              | £              |
| <b>Income receipts</b>                                                |          |                    |                  |                  |                |                |
| Donations and grants                                                  |          | 45,575             | -                | 24,256           | 69,831         | 132,628        |
| Gift aid receipts                                                     |          | 4,075              | -                | 8                | 4,083          | 932            |
| Income from charitable activities                                     |          | 2,130              | -                | -                | 2,130          | 29,053         |
| Other                                                                 |          | 5,683              | -                | 1,121            | 6,804          | 1,853          |
| <b>Total receipts</b>                                                 |          | <b>57,463</b>      | <b>-</b>         | <b>25,384</b>    | <b>82,847</b>  | <b>164,466</b> |
| <b>Payments</b>                                                       |          |                    |                  |                  |                |                |
| Payments in relation to charitable activities undertaken directly     | 2        | 57,635             | -                | 31,183           | 88,818         | 127,106        |
| Grants paid in relation to charitable activities undertaken by others | 3        | -                  | -                | 600              | 600            | 21,754         |
| <b>Total payments</b>                                                 |          | <b>57,635</b>      | <b>-</b>         | <b>31,783</b>    | <b>89,418</b>  | <b>148,860</b> |
| Net of receipts / (payments) before transfers                         |          | (172)              | -                | (6,399)          | (6,571)        | 15,607         |
| Transfers between funds                                               | 5        | -                  | -                | -                | -              | -              |
| <b>Net movement in funds</b>                                          |          | <b>(172)</b>       | <b>-</b>         | <b>(6,399)</b>   | <b>(6,571)</b> | <b>15,607</b>  |
| Cash funds as at last year end                                        |          | 12,314             | -                | 23,180           | 35,494         | 19,887         |
| <b>Cash funds at this year end</b>                                    | <b>A</b> | <b>12,142</b>      | <b>-</b>         | <b>16,781</b>    | <b>28,923</b>  | <b>35,494</b>  |

The notes on pages 10 - 11 form part of these accounts.

**WORLD WITHOUT ORPHANS EUROPE**  
**STATEMENT OF ASSETS AND LIABILITIES**  
**AS AT THE YEAR ENDED 31 DECEMBER 2024**

|                                           | <u>Unrestricted Funds</u> |                          | Restricted<br>funds<br>£ | Total<br>2024<br>£ | Total<br>2023<br>£ |
|-------------------------------------------|---------------------------|--------------------------|--------------------------|--------------------|--------------------|
|                                           | General<br>funds<br>£     | Designated<br>funds<br>£ |                          |                    |                    |
| <b>A Cash funds</b>                       |                           |                          |                          |                    |                    |
| Cash at bank with immediate access        | 11,474                    | -                        | 16,781                   | 28,255             | 33,493             |
| EUR and GBP PaySend accounts              | -                         | -                        | -                        | -                  | 2,001              |
| Equals Money account                      | 668                       | -                        | -                        | 668                | -                  |
|                                           | <u>12,142</u>             | <u>-</u>                 | <u>16,781</u>            | <u>28,923</u>      | <u>35,494</u>      |
| <b>B Other monetary assets</b>            |                           |                          |                          |                    |                    |
| Gift aid due to charity                   | 5                         | -                        | -                        | 5                  | -                  |
| Due from Global Giving                    | 4,786                     | -                        | -                        | 4,786              | -                  |
|                                           | <u>4,791</u>              | <u>-</u>                 | <u>-</u>                 | <u>4,791</u>       | <u>-</u>           |
| <b>C Liabilities</b>                      |                           |                          |                          |                    |                    |
| <b>Falling due within one year:</b>       |                           |                          |                          |                    |                    |
| Pension due                               | 245                       | -                        | -                        | 245                | 233                |
| Fee for Independent Examination           | 1,140                     | -                        | -                        | 1,140              | 1,290              |
| Event fees and grants received in advance | -                         | -                        | -                        | -                  | 15,399             |
| Payroll services                          | 36                        | -                        | -                        | 36                 | -                  |
| Accrued expenses                          | 131                       | -                        | -                        | 131                | -                  |
| <b>Total</b>                              | <u>1,552</u>              | <u>-</u>                 | <u>-</u>                 | <u>1,552</u>       | <u>16,922</u>      |

**D Assets retained for charity's own use**

| Fund to<br>which asset<br>belongs | Value<br>2024<br>£ |
|-----------------------------------|--------------------|
| General                           | 10,000             |
|                                   | <u>10,000</u>      |

The trustees have used insurance values for contents and equipment as the trustees are unable to reliably estimate current values; insurance values may differ materially from current values.

**E Guarantees and secured debts**

The charity has not given any guarantees and has not provided its assets as security for any liabilities.

The accounts were approved by the trustees and signed on their behalf

by Gordon Showell-Rogers  
Gordon Showell-Rogers (Apr 16, 2025 17:16 GMT+1)

date Apr 16, 2025

Gordon Showell-Rogers

The notes on pages 10 - 11 form part of these accounts.

**WORLD WITHOUT ORPHANS EUROPE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**1 Accounting policies**

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

|                                                                            | <u>Unrestricted Funds</u> |                     | Restricted<br>Funds  | Total<br>2024        | Total<br>2023         |
|----------------------------------------------------------------------------|---------------------------|---------------------|----------------------|----------------------|-----------------------|
|                                                                            | General<br>funds          | Designated<br>funds |                      |                      |                       |
|                                                                            | £                         | £                   |                      |                      |                       |
| <b>2 Payments in relation to charitable activities undertaken directly</b> |                           |                     |                      |                      |                       |
| <i>(a) Costs incurred directly on specific activities</i>                  |                           |                     |                      |                      |                       |
| Staff and contractors                                                      | 13,412                    | -                   | 13,441               | 26,853               | 34,044                |
| Travel and accommodation                                                   | 4,174                     | -                   | 13,625               | 17,799               | 14,953                |
| Services and events (including staff and contractor costs)                 | 164                       | -                   | 680                  | 844                  | 35,350                |
| Resources and materials                                                    | 56                        | -                   | 8                    | 64                   | 6,370                 |
| Other costs                                                                | 1,168                     | -                   | 217                  | 1,385                | 1,051                 |
|                                                                            | <u>18,974</u>             | <u>-</u>            | <u>27,971</u>        | <u>46,945</u>        | <u>91,769</u>         |
| <i>(b) Costs incurred on support &amp; administration</i>                  |                           |                     |                      |                      |                       |
| Staff and contractors, including development                               | 23,741                    | -                   | 3,212                | 26,952               | 20,704                |
| Equipment, consumables and IT                                              | 60                        | -                   | -                    | 60                   | 800                   |
| Fundraising                                                                | 302                       | -                   | -                    | 302                  | 633                   |
| Legal and compliance                                                       | 2,652                     | -                   | -                    | 2,652                | 1,000                 |
| Insurance                                                                  | 1,136                     | -                   | -                    | 1,136                | 1,104                 |
| Meetings and expenses                                                      | 4,231                     | -                   | -                    | 4,231                | 5,266                 |
| Memberships, affiliations and licences                                     | -                         | -                   | -                    | -                    | 899                   |
| Website and media                                                          | 4,900                     | -                   | -                    | 4,900                | 3,864                 |
| Other costs                                                                | 1,639                     | -                   | -                    | 1,639                | 1,067                 |
|                                                                            | <u>38,661</u>             | <u>-</u>            | <u>3,212</u>         | <u>41,873</u>        | <u>35,337</u>         |
| <b>TOTAL</b>                                                               | <u><u>57,635</u></u>      | <u><u>-</u></u>     | <u><u>31,183</u></u> | <u><u>88,818</u></u> | <u><u>127,106</u></u> |

**3 Grants and gifts paid to others**

Organisations:

|                                         |          |          |            |            |               |
|-----------------------------------------|----------|----------|------------|------------|---------------|
| Romania Without Orphans [ARFO]          | -        | -        | 600        | 600        | 7,751         |
| Moldova Without Orphans [ACMO]          | -        | -        | -          | -          | 4,351         |
| Bulgaria Without Orphans                | -        | -        | -          | -          | 3,128         |
| YWAM Poland                             | -        | -        | -          | -          | 173           |
| Transcarpathian Second Chance [Romania] | -        | -        | -          | -          | 2,115         |
| Niebieski Dom Foundation [Poland]       | -        | -        | -          | -          | 3,530         |
| Organisations < £1,000                  | -        | -        | -          | -          | 564           |
| Individuals                             | -        | -        | -          | -          | 143           |
|                                         | <u>-</u> | <u>-</u> | <u>600</u> | <u>600</u> | <u>21,754</u> |

**WORLD WITHOUT ORPHANS EUROPE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**4 Transactions with related parties**

No trustees were employed by the charity, received consultancy fees or were paid for being a trustee.

The cost of team meetings (including flights and accommodation) were paid by the charity and are included in the 'Meetings and expenses' costs shown in note 2.

No payments were made to trustees outside of payroll, other than reimbursement of reasonable expenses, as allowed by the governing document.

**5 Movement of funds**

|                   | Opening<br>balance<br>£ | Receipts<br>£ | Payments<br>£   | Transfers<br>£ | Closing<br>balance<br>£ |
|-------------------|-------------------------|---------------|-----------------|----------------|-------------------------|
| General funds     | 12,314                  | 57,463        | (57,635)        | -              | 12,142                  |
|                   | <u>12,314</u>           | <u>57,463</u> | <u>(57,635)</u> | <u>-</u>       | <u>12,142</u>           |
| Restricted funds  |                         |               |                 |                |                         |
| Thrive            | 2,254                   | 8,000         | (5,312)         | -              | 4,942                   |
| Church engagement | 15,399                  | 1,121         | (9,177)         | -              | 7,342                   |
| Ukraine Appeal    | 85                      | 706           | (708)           | -              | 84                      |
| Watering          | -                       | 8,244         | (8,244)         | -              | -                       |
| New Manager       | 5,000                   | -             | (5,000)         | -              | -                       |
| Nurture Programme | 442                     | 7,313         | (3,342)         | -              | 4,413                   |
|                   | <u>23,180</u>           | <u>25,384</u> | <u>(31,783)</u> | <u>-</u>       | <u>16,781</u>           |
| Total funds       | <u>35,494</u>           | <u>82,847</u> | <u>(89,418)</u> | <u>-</u>       | <u>28,923</u>           |

The Thrive funds are monies received specifically to help projects get started when a European country is at the point of moving from vision to launch.

Church engagement is a new fund established for donations given to promote activities that engage church leaders and members to care for vulnerable children and families in their local communities. A programme to focus on these activities is being launched, initially in Albania, during 2024. The first funds for it were donated in 2023.

Ukraine is a fund created when war started in Ukraine. It is for donations given to provide aid, including trauma care and emotional support to Ukrainian orphans, those at risk of being orphaned and those caring for such children.

Watering is a fund for donations given that support ongoing mentoring, coaching and training for our beneficiaries, at whatever stage of development their country has reached. It is used for such activities that are not otherwise covered by Thrive, of Watering Funds.

Nurture is a fund for donations given for process of identifying and nurturing leaders and teams in countries new to us.

**WORLD WITHOUT ORPHANS EUROPE**

England & Wales - Charity number 1187106

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# Accounts

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# World Without Orphans Europe

Report and Accounts

Year ended 31 December 2023

Stewardship   
*Active generosity*

1 Lamb's Passage, London EC1Y 8AB  
[www.stewardship.org.uk](http://www.stewardship.org.uk)

**WORLD WITHOUT ORPHANS EUROPE**  
**LEGAL AND ADMINISTRATIVE DETAILS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

|                                                  |                                                                                                                                                                                                                                                |
|--------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ADDRESS FOR CORRESPONDENCE                       | 37 Hallow Road<br>Worcester<br>WR2 6BX                                                                                                                                                                                                         |
| GOVERNING DOCUMENT                               | CIO - FOUNDATION Registered 20 Dec 2019                                                                                                                                                                                                        |
| CHARITY REGISTRATION NUMBER                      | 1187106                                                                                                                                                                                                                                        |
| TRUSTEES RESPONSIBLE FOR<br>MANAGING THE CHARITY | Philip Green<br>Alexandru Ilie (resigned August 2023)<br>Liviu Mihaileanu (appointed April 2023)<br>Darko Mikulic (appointed July 2023)<br>Barbara Ruegger<br>Oleg Shelashskyi<br>Gordon Showell-Rogers<br>Ruth Vergnon (appointed April 2023) |
| BANKERS                                          | Lloyds Bank                                                                                                                                                                                                                                    |
| INDEPENDENT EXAMINER                             | Jaimée Young<br>Stewardship<br>1 Lamb's Passage<br>LONDON<br>EC1Y 8AB                                                                                                                                                                          |

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**WORLD WITHOUT ORPHANS EUROPE**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED DECEMBER 31 2023**

The Trustees have pleasure in submitting the Report and Accounts for the year ended 31 December 2023.

**Objects of the charity**

The charity is governed by a constitution and is constituted as a charitable incorporated organisation. The charity's principal objects, as set out in its governing document, are:

For the public benefit in accordance with Christian principles as set out in the statement of beliefs, to relieve the needs and advance the life of children who are: orphans, unable to live with their family of origin or at risk of entering these categories by encouraging and supporting primarily, but not limited to, Christian organisations to create and sustain initiatives and/or organisations that work to further these objects in their country or region including (but not limited to) teaching, training and equipping: individuals, families, organisations and churches in the knowledge and skills required to pursue these objects throughout Europe and any other region as decided by the trustees from time to time.

World Without Orphans is a global, Christian-led global movement for every child to grow up in a nurturing permanent family, in order that they can fulfil their God-given potential. WWO Europe operates as an independent entity that works collaboratively with the WWO global team to pursue in Europe our common vision.

The core values of the charity are defined as:

1. Child: Every child has inherent value and an unconditional right to holistic development.
2. Family: A healthy family is the best environment for a child to develop and thrive.
3. Church: The Body of Christ is commissioned to care for the orphan and has the capacity to lead the local and global effort to end orphanhood.
4. Movement: Broad scale collaboration is required to transfer these core values across societies and see transformation occur.

Governance oversight of WWO Europe is provided by a team of voluntary trustees. The trustees comprise a group of experienced professionals and Christian leaders. A deliberate balance is maintained between a sufficient UK expertise to ensure operations meet England and Wales Charity Commission and legal requirements to a high standard, and members from other European countries to provide insight and expertise that reflects our geographical area of operation.

A Programmes Team of 4 people, 2 paid, 2 voluntary lead the delivery of our services. The team is led by the Leading Coordinator and also includes one of the trustees on a voluntary basis, providing a useful connection between operations and governance.

Together, we are a catalyst and resource to leaders of national and regional movements of people and organisations who care for orphans, vulnerable children and those who care for them. Collaboration towards our stated goals and values is essential in these movements. These aims are pursued by building relationships with leaders in countries across Europe to inspire them to a bigger vision of national significance.

A significant event in 2023 to support this relationship-building and equipping was a 4-day European Forum in Sofia, Bulgaria, for over 220 people from across Europe. This included technical teaching, presentation of inspiring examples of our work in several countries for the benefit of new country leaders, and a programme of refreshment and psychological support. Over 20 Ukrainian participants, who work with others to provide relief during the war in Ukraine, were present. This provided a much needed respite and encouragement to those serving our target beneficiaries in very challenging environments.

Other activities included a first roundtable in Serbia, aimed at developing a new national 'without orphans' collaborative movement; 2 days of specific training in child trauma was also delivered for practitioners. We also held a first roundtable in Finland in the last quarter, with similar aims. Teaching and representative speeches were given in the more established WWO countries of Romania and Moldova. The Leading Coordinator represented the movement to the Municipality of Chisinau, Moldova, at the invitation of the city's Mayor. He also shared a platform with the Romania Minister for Adoption at a Romania Without Orphans event.

A number of online trainings and mentoring were delivered to international audiences and development work with countries new to the 'without orphans' movement.

Additionally, WWO Europe continued to provide financial, spiritual and practical support to displaced Ukrainian children, orphaned or at risk of orphanhood or family breakdown as a result of the war in Ukraine. Such support has also been provided to those caring for these children.

### **Review of the charity's main activities and achievements**

To further the above objects and vision, the charity's main activities and achievements were as follows:

The strategic focus for the charity uses a gardening analogy with 3 programmes: Nurture, Thrive, and Watering.

The Nurture Programme aims, through a range of activities, to identify leaders and facilitators in countries new to the 'without orphans' movement. We then support them until they are ready to make a launch, which takes them into the 'Thrive' stage. During 2022, we worked with several 'Nurture' countries including Serbia and Finland who moved into Thrive by the end of the year. Germany has now entered the Nurture stage and a roundtable is planned for 2024. Work continues in Scandinavia, Slovakia, Armenia, and other German speaking, or DACH, countries. Work for partners in Israel has taken a different focus since war began in Gaza.

Thrive usually revolves around a 3-day launch event, co-designed and led by the European team and the national team. It is followed by a year of follow-up mentoring, training, advice and increased connection to other national movement leaders. Egypt and Croatia completed their Thrive stage in 2023, having held a Thrive event during 2022, and continue to receive support. Serbia and Finland are now in Thrive.

Watering is the combination of training and resourcing activities we undertake to assist national movements at any stage to grow. During this year, we ran 6-weekly Learning Communities for key national leaders, 3 half-day online workshops on subjects aligned to the needs of any work with vulnerable children. 267 people were trained in addition to 224 at the European Forum.

In-country, face-to-face, training and coaching was provided in Romania, Moldova, and Albania.

Following the support WWO Europe provided to displaced Ukrainian children, mothers and carers in 2022, we continued to assist with funds received in 2023. A little support was provided to a programme inside Ukraine, the Kherson region, and other funds were used in Poland, Hungary, Romania, and Moldova. The sum raised was lower in 2023 compared to 2022, at £22,345, as public donations reduced.

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

### **Financial review**

During the year income increased by £16,600, to £164,500, and expenditure increased by £3,700, to £148,900. As a result the cash held by the charity increased by £15,600, to £35,500, of which £12,300 is unrestricted and can be used for any charitable purpose.

### **Reserves policy**

The trustees have determined that the charity should aim to hold unrestricted cash of no less than £6,000 (which equates to about 2 months' of unrestricted expenditure) so that the charity could continue to operate should income and / or expenditure vary adversely. At the year end, the charity held unrestricted cash of £12,300, so the charity is in compliance with its own reserves policy. At the year end, the charity is seeking to recruit a manager to facilitate the growth in activities and enable the Leading Coordinator to focus on strategic development. This focus includes that the leading Coordinator will establish and facilitate a team of experienced national leaders to support emerging countries, so it is envisaged that these reserves will support this expansion whilst allowing us to remain at or above the stated minimum reserve.

### **Governance**

Responsibility for setting policy and for making operating decisions rest with the trustees who meet regularly to monitor the activities of the charity. Responsibility for the day to day operation of the charity has been delegated to the Leading Coordinator, currently Mr Richard Procter. New trustees are recruited and appointed by the existing trustees, by consensus.

### **Risk statement**

The charity is exposed to various risks - be they operational, financial or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks.

### **Safeguarding**

The trust has a safeguarding policy based on a model developed by the safeguarding charity, thirtyone:eight, and adapted to our own context. This is reviewed and updated annually. Although rarely working directly with children or vulnerable adults, we ask our partners to have their own such policy or agree to comply with ours, especially where we have provided specific or financial support. During 2023 we increased our focus on safeguarding and ran awareness and training workshops for our beneficiaries, both at our European Forum in March 2023 and via an online format. These were run in partnership with thirtyone:eight and our lead safeguarding trustee, Barbara Ruegger.

**Responsibilities of trustees**

Charity law requires us as Trustees to prepare financial statements for each accounting year which record the receipts and payments of the charity for the year.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

**Approval**

This report was approved by the trustees and signed on their behalf by:

*Gordon Showell-Rogers*

[Gordon Showell-Rogers \(May 15, 2024 11:15 GMT+1\)](#)

Gordon Showell-Rogers

Date: May 15, 2024

**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF**  
**WORLD WITHOUT ORPHANS EUROPE**

I report to the trustees on my examination of the accounts of World Without Orphans Europe ('the charity') for the year ended 31 December 2023 on pages 7 to 10 following.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

1. accounting records were not kept in accordance with section 130 of the 2011 Act; or
2. the accounts do not accord with the accounting records.

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

Jaimée Young  
Jaimée Young (May 15, 2024 16:07 GMT+1)

Jaimée Young

Stewardship  
1 Lamb's Passage  
LONDON  
EC1Y 8AB

Date: May 15, 2024

**WORLD WITHOUT ORPHANS EUROPE**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

|                                                                       | Notes | <u>Unrestricted Funds</u> |                  | Restricted Funds | Total 2023     | Total 2022     |
|-----------------------------------------------------------------------|-------|---------------------------|------------------|------------------|----------------|----------------|
|                                                                       |       | General Funds             | Designated Funds |                  |                |                |
|                                                                       |       | £                         | £                | £                | £              | £              |
| <b>Income receipts</b>                                                |       |                           |                  |                  |                |                |
| Donations and grants                                                  |       | 26,783                    | 5,518            | 100,328          | 132,628        | 137,418        |
| Gift aid receipts                                                     |       | 932                       | -                | -                | 932            | 4,896          |
| Income from charitable activities                                     |       | 10,700                    | 18,004           | 348              | 29,053         | 3,199          |
| Other                                                                 |       | 1,421                     | 432              | -                | 1,853          | 2,372          |
| <b>Total receipts</b>                                                 |       | <u>39,836</u>             | <u>23,954</u>    | <u>100,676</u>   | <u>164,466</u> | <u>147,884</u> |
| <b>Payments</b>                                                       |       |                           |                  |                  |                |                |
| Payments in relation to charitable activities undertaken directly     | 2     | 42,460                    | 13,797           | 70,849           | 127,106        | 77,745         |
| Grants paid in relation to charitable activities undertaken by others | 3     | 64                        | -                | 21,690           | 21,754         | 67,399         |
| <b>Total payments</b>                                                 |       | <u>42,524</u>             | <u>13,797</u>    | <u>92,539</u>    | <u>148,860</u> | <u>145,144</u> |
| Net of receipts / (payments) before transfers                         |       | (2,688)                   | 10,158           | 8,137            | 15,607         | 2,740          |
| Transfers between funds                                               | 5     | 8,003                     | (11,574)         | 3,571            | -              | -              |
| <b>Net movement in funds</b>                                          |       | <u>5,315</u>              | <u>(1,417)</u>   | <u>11,709</u>    | <u>15,607</u>  | <u>2,740</u>   |
| Cash funds as at last year end                                        |       | 7,000                     | 1,417            | 11,471           | 19,887         | 17,147         |
| <b>Cash funds at this year end</b>                                    | A     | <u>12,314</u>             | <u>-</u>         | <u>23,180</u>    | <u>35,494</u>  | <u>19,887</u>  |

The notes on pages 9 - 10 form part of these accounts.

**WORLD WITHOUT ORPHANS EUROPE**  
**STATEMENT OF ASSETS AND LIABILITIES**  
**AS AT THE YEAR ENDED 31 DECEMBER 2023**

|                                           | <u>Unrestricted Funds</u> |                          | Restricted<br>funds<br>£ | Total<br>2023<br>£   | Total<br>2022<br>£   |
|-------------------------------------------|---------------------------|--------------------------|--------------------------|----------------------|----------------------|
|                                           | General<br>funds<br>£     | Designated<br>funds<br>£ |                          |                      |                      |
| <b>A Cash funds</b>                       |                           |                          |                          |                      |                      |
| Cash at bank with immediate access        | 10,313                    | -                        | 23,180                   | 33,493               | 19,866               |
| EUR and GBP PaySend accounts              | <u>2,001</u>              | <u>-</u>                 | <u>-</u>                 | <u>2,001</u>         | <u>22</u>            |
|                                           | <u><b>12,314</b></u>      | <u><b>-</b></u>          | <u><b>23,180</b></u>     | <u><b>35,494</b></u> | <u><b>19,887</b></u> |
| <b>B Other monetary assets</b>            |                           |                          |                          |                      |                      |
| Gift aid due to charity                   | -                         | -                        | -                        | -                    | -                    |
| HMRC ER NI credit due                     | <u>-</u>                  | <u>-</u>                 | <u>-</u>                 | <u>-</u>             | <u>2,687</u>         |
|                                           | <u><b>-</b></u>           | <u><b>-</b></u>          | <u><b>-</b></u>          | <u><b>-</b></u>      | <u><b>2,687</b></u>  |
| <b>C Liabilities</b>                      |                           |                          |                          |                      |                      |
| <b>Falling due within one year:</b>       |                           |                          |                          |                      |                      |
| Pension due                               | 233                       | -                        | -                        | 233                  | 146                  |
| Fee for Independent Examination           | 1,290                     | -                        | -                        | 1,290                | 1,200                |
| Event fees and grants received in advance | 15,399                    | -                        | -                        | 15,399               | 20,107               |
| Accrued expenses                          | <u>-</u>                  | <u>-</u>                 | <u>-</u>                 | <u>-</u>             | <u>36</u>            |
| <b>Total</b>                              | <u><b>16,922</b></u>      | <u><b>-</b></u>          | <u><b>-</b></u>          | <u><b>16,922</b></u> | <u><b>21,489</b></u> |

**D Assets retained for charity's own use**

|           | Fund to<br>which asset<br>belongs | Value<br>2023<br>£   |
|-----------|-----------------------------------|----------------------|
| Equipment | General                           | <u>10,000</u>        |
|           |                                   | <u><b>10,000</b></u> |

The trustees have used insurance values for contents and equipment as the trustees are unable to reliably estimate current values; insurance values may differ materially from current values.

**E Guarantees and secured debts**

The charity has not given any guarantees and has not provided its assets as security for any liabilities.

The accounts were approved by the trustees and signed on their behalf

by Gordon Showell-Rogers date May 15, 2024  
Gordon Showell-Rogers (May 15, 2024 11:15 GMT+1)

Gordon Showell-Rogers

The notes on pages 9 - 10 form part of these accounts.

**WORLD WITHOUT ORPHANS EUROPE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**1 Accounting policies**

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

|                                                                            | <u>Unrestricted Funds</u> |                      | Restricted<br>Funds  | Total<br>2023         | Total<br>2022        |
|----------------------------------------------------------------------------|---------------------------|----------------------|----------------------|-----------------------|----------------------|
|                                                                            | General<br>funds          | Designated<br>funds  |                      |                       |                      |
|                                                                            | £                         | £                    | £                    | £                     | £                    |
| <b>2 Payments in relation to charitable activities undertaken directly</b> |                           |                      |                      |                       |                      |
| <i>(a) Costs incurred directly on specific activities</i>                  |                           |                      |                      |                       |                      |
| Staff and contractors                                                      | 7,000                     | 2,590                | 24,454               | 34,044                | 22,629               |
| Travel and accommodation                                                   | 564                       | 3,133                | 11,255               | 14,953                | 16,400               |
| Services and events (including staff and contractor costs)                 | -                         | 2,403                | 32,947               | 35,350                | 14,278               |
| Resources and materials                                                    | 63                        | 5,609                | 699                  | 6,370                 | 1,457                |
| Other costs                                                                | 665                       | 61                   | 325                  | 1,051                 | 895                  |
|                                                                            | <u>8,292</u>              | <u>13,797</u>        | <u>69,680</u>        | <u>91,769</u>         | <u>55,660</u>        |
| <i>(b) Costs incurred on support &amp; administration</i>                  |                           |                      |                      |                       |                      |
| Staff and contractors, including development                               | 20,704                    | -                    | -                    | 20,704                | 11,761               |
| Equipment, consumables and IT                                              | 800                       | -                    | -                    | 800                   | -                    |
| Fundraising                                                                | 633                       | -                    | -                    | 633                   | -                    |
| Legal and compliance                                                       | 1,000                     | -                    | -                    | 1,000                 | 1,337                |
| Insurance                                                                  | 1,104                     | -                    | -                    | 1,104                 | 940                  |
| Meetings and expenses                                                      | 5,266                     | -                    | -                    | 5,266                 | 2,419                |
| Memberships, affiliations and licences                                     | 180                       | -                    | 719                  | 899                   | 684                  |
| Website and media                                                          | 3,414                     | -                    | 450                  | 3,864                 | 4,440                |
| Other costs                                                                | 1,067                     | -                    | -                    | 1,067                 | 505                  |
|                                                                            | <u>34,168</u>             | <u>-</u>             | <u>1,169</u>         | <u>35,337</u>         | <u>22,086</u>        |
| <b>TOTAL</b>                                                               | <u><u>42,460</u></u>      | <u><u>13,797</u></u> | <u><u>70,849</u></u> | <u><u>127,106</u></u> | <u><u>77,745</u></u> |

**3 Grants and gifts paid to others**

|                                         |           |          |               |               |               |
|-----------------------------------------|-----------|----------|---------------|---------------|---------------|
| Organisations:                          |           |          |               |               |               |
| Romania Without Orphans [ARFO]          | -         | -        | 7,751         | 7,751         | 29,426        |
| Moldova Without Orphans [ACMO]          | -         | -        | 4,351         | 4,351         | 18,663        |
| Bulgaria Without Orphans                | -         | -        | 3,128         | 3,128         | 6,049         |
| YWAM Poland                             | -         | -        | 173           | 173           | 3,791         |
| Transcarpathian Second Chance [Romania] | -         | -        | 2,115         | 2,115         | -             |
| Niebieski Dom Foundation [Poland]       | -         | -        | 3,530         | 3,530         | -             |
| Play healing                            | -         | -        | -             | -             | 3,050         |
| Bratska Jednota Baptistov [Slovakia]    | -         | -        | -             | -             | 1,092         |
| Navrat NGO [Ukraine]                    | -         | -        | -             | -             | 1,951         |
| Organisations < £1,000                  | 64        | -        | 500           | 564           | -             |
| Individuals                             | -         | -        | 143           | 143           | 3,377         |
|                                         | <u>64</u> | <u>-</u> | <u>21,690</u> | <u>21,754</u> | <u>67,399</u> |

**WORLD WITHOUT ORPHANS EUROPE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**4 Transactions with related parties**

No trustees were employed by the charity, received consultancy fees or were paid for being a trustee.

The cost of team meetings (including flights and accommodation) were paid by the charity and are included in the 'Meetings and expenses' costs shown in note 2.

**5 Movement of funds**

|                          | Opening<br>balance<br>£ | Receipts<br>£  | Payments<br>£    | Transfers<br>£ | Closing<br>balance<br>£ |
|--------------------------|-------------------------|----------------|------------------|----------------|-------------------------|
| General funds            | 7,000                   | 39,836         | (42,524)         | 8,003          | 12,314                  |
| Designated funds         |                         |                |                  |                |                         |
| Journeying Together 2023 | 1,417                   | 23,954         | (13,797)         | (11,574)       | -                       |
|                          | <u>8,416</u>            | <u>63,790</u>  | <u>(56,321)</u>  | <u>(3,571)</u> | <u>12,314</u>           |
| Restricted funds         |                         |                |                  |                |                         |
| Thrive                   | 951                     | 8,000          | (6,697)          | -              | 2,254                   |
| Church engagement        | -                       | 15,399         | -                | -              | 15,399                  |
| Ukraine Crisis Fund      | 1,095                   | 22,345         | (23,355)         | -              | 85                      |
| Watering                 | -                       | 7,408          | (7,408)          | -              | -                       |
| New Manager              | -                       | 5,000          | -                | -              | 5,000                   |
| Nurture Programme        | 109                     | 21,621         | (21,288)         | -              | 442                     |
| Journeying Together 2023 | 9,316                   | 20,904         | (33,791)         | 3,571          | -                       |
|                          | <u>11,471</u>           | <u>100,676</u> | <u>(92,539)</u>  | <u>3,571</u>   | <u>23,180</u>           |
| Total funds              | <u>19,887</u>           | <u>164,466</u> | <u>(148,860)</u> | <u>-</u>       | <u>35,494</u>           |

The Thrive funds are monies received specifically to help projects get started when a European country is at the point of moving from vision to launch.

Church engagement is a new fund established for donations given to promote activities that engage church leaders and members to care for vulnerable children and families in their local communities. A programme to focus on these activities is being launched, initially in Albania, during 2024. The first funds for it were donated in 2023.

Ukraine is a fund created when war started in Ukraine. It is for donations given to provide aid, including trauma care and emotional support to Ukrainian orphans, those at risk of being orphaned and those caring for such children.

Watering is a fund for donations given that support ongoing mentoring, coaching and training for our beneficiaries, at whatever stage of development their country has reached. It is used for such activities that are not otherwise covered by Thrive, or Watering Funds.

Nurture is a fund for donations given for process of identifying and nurturing leaders and teams in countries new to us.

Journeying together relates to donations given for a Europe-wide conference held in 2023.

**WORLD WITHOUT ORPHANS EUROPE**

England & Wales - Charity number 1187106

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# Accounts

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# World Without Orphans Europe

Report and Accounts

Year ended 31 December 2022

**Stewardship**   
*Active generosity*

1 Lamb's Passage, London EC1Y 8AB  
[www.stewardship.org.uk](http://www.stewardship.org.uk)

**WORLD WITHOUT ORPHANS EUROPE**  
**LEGAL AND ADMINISTRATIVE DETAILS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

|                                                  |                                                                                                                          |
|--------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------|
| ADDRESS FOR CORRESPONDENCE                       | 37 Hallow Road<br>Worcester<br>WR2 6BX                                                                                   |
| GOVERNING DOCUMENT                               | CIO - FOUNDATION Registered 20 Dec 2019                                                                                  |
| CHARITY REGISTRATION NUMBER                      | 1187106                                                                                                                  |
| TRUSTEES RESPONSIBLE FOR<br>MANAGING THE CHARITY | Philip Green<br>Alexandru Ilie (appointed February 2022)<br>Barbara Ruegger<br>Oleg Shelashskyi<br>Gordon Showell-Rogers |
| BANKERS                                          | Lloyds Bank                                                                                                              |
| INDEPENDENT EXAMINER                             | Jaimée Young<br>Stewardship<br>1 Lamb's Passage<br>LONDON<br>EC1Y 8AB                                                    |

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**WORLD WITHOUT ORPHANS EUROPE**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

The Trustees have pleasure in submitting the Report and Accounts for the year ended 31 December 2022.

**Objects of the charity**

The charity is governed by a constitution and is constituted as a charitable incorporated organisation. The charity's principal objects, as set out in its governing document, are:

For the public benefit in accordance with Christian principles as set out in the statement of beliefs, to relieve the needs and advance the life of children who are: orphans, unable to live with their family of origin or at risk of entering these categories by encouraging and supporting primarily, but not limited to, Christian organisations to create and sustain initiatives and/or organisations that work to further these objects in their country or region including (but not limited to) teaching, training and equipping: individuals, families, organisations and churches in the knowledge and skills required to pursue these objects throughout Europe and any other region as decided by the trustees from time to time.

World Without Orphans is a global, Christian-led movement for every child to grow up in a nurturing permanent family, in order that they can fulfil their God-given potential. WWO Europe operates as an independent entity that works collaboratively with the WWO global team to pursue in Europe our common vision.

The core values of the charity are defined as:

1. Child: Every child has inherent value and an unconditional right to holistic development.
2. Family: A healthy family is the best environment for a child to develop and thrive.
3. Church: The Body of Christ is commissioned to care for the orphan and has the capacity to lead the local and global effort to end orphanhood.
4. Movement: Broad scale collaboration is required to transfer these core values across societies and see transformation occur.

The voluntary Facilitation Team of WWO Europe, supported by a paid Lead Coordinator and the Programmes Team. Together, we are a catalyst and resource to leaders of national and regional movements of people and organisations who care for orphans, vulnerable children and those who care for them. Collaboration towards our stated goals and values is essential in these movements. These aims are pursued by building relationships with leaders in countries across Europe to inspire them to a bigger vision of national significance.

Activities in 2022 to support this relationship-building and equipping have included 3-day national launch events in Bulgaria and Egypt, a first national Christian fostering conference in Croatia, regular online Learning Communities for key national leaders, 3 online half-day training events, and ongoing mentoring support to other European countries.

Additionally, WWO Europe has provided financial, spiritual and practical support to displaced Ukrainian children, orphaned or at risk of orphanhood or family breakdown as a result of the war in Ukraine. Such support has also been provided to those caring for these children.

## **Review of the charity's main activities and achievements**

To further the above objects and vision, the charity's main activities and achievements were as follows:

The strategic focus for the charity uses a gardening analogy with 3 programmes: Nurture, Thrive, and Watering.

The Nurture Programme aims, through a range of activities, to identify leaders and facilitators in countries new to the 'without orphans' movement. We then support them until they are ready to make a launch, which takes them into the 'Thrive' stage. During 2022, we worked with several 'Nurture' countries including Serbia, Croatia, Egypt, Finland, and Slovakia. Of these, Croatia and Egypt moved into the Thrive Programme. We anticipate development of the others in 2023. Countries with new contacts who might become Nurture countries in 2023 include Germany, Sweden, Israel and Armenia.

Thrive usually begins with a 3-day launch event, co-designed and led by the European team and the national team. It is followed by a year of follow-up mentoring, training, advice and increased connection to other national movement leaders. During 2022, Thrive events took place in Bulgaria, Egypt with a shorter, 'mini' Thrive in Croatia. This took the form of a one-day conference focused on fostering and was attended by 140 people. Support for these teams continues into 2023.

Watering is the combination of training and resourcing activities we undertake to assist national movements at any stage to grow. During this year, we ran 6-weekly Learning Communities for key national leaders, 3 half-day online workshops on subjects aligned to the needs of any work with vulnerable children, such as domestic violence, refugee care for unaccompanied minors, and anti-trafficking. Over 200 people were trained. This also represents a point of entry to the movement for new country leaders and champions.

During 2022, 2 additional areas of activity became major focuses. The first arises from the invasion of Ukraine by Russia. We established a Ukraine Appeal Fund that raised £77,625 to provide aid and psychological support to displaced Ukrainian orphans and children separated from fathers and/or at risk of orphanhood. Funds were distributed to our trusted contacts and partners in countries surrounding Ukraine to assist in their sacrificial work to provide relief and safety to these children and their carers. By mutual agreement, the WWO global team focused their funds and efforts inside Ukraine. The 2 main countries in receipt of this support from WWO Europe were Romania and Moldova. To facilitate this activity, a decision making group was established, with a combination of Programmes Team and Trustee members. Trustees with a potential conflict of interest were excluded, whilst maintaining a minimum 2 Trustee approval and majority in the group required to make payments. Criteria and application processes were created to ensure due diligence during a fast-moving situation. £1,905 remained not yet distributed at the end of the year and these funds will be distributed in 2023 together with any further funds received.

During November the Leading Coordinator visited projects supported by this fund in Romania and Moldova, and visited Croatia where he met with recipients of a grant to that country. He spoke to beneficiaries of the projects in each location and met managers and volunteers on the ground. These visits are in addition to feedback reports from the recipients of the funds.

The 2nd additional activity stream was the planning and promotion of a major European Forum for the cause of a world without orphans. The event aims to bring 250 attendees together in March 2023 and registrations were launched in November 2022. £18,690 was raised in 2022 for the event and, following early investment, £9,316 was carried forward to the new financial year.

To lead and manage the charity's activities, the Board of Trustees have appointed a Leading Coordinator and a Programmes Team of 4 people. A wider group, consisting of all Trustees, the Programmes Team and additional voluntary experts support the team in developing strategy and delivering events and programmes.

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

## **Financial review**

During the year income increased by £114,344, to £147,884, and expenditure increased by £117,676, to £145,144. As a result the cash held by the charity increased by £2,740, to £19,887, of which £8,416 is unrestricted and can be used for any charitable purpose.

## **Reserves policy**

The trustees have determined that the charity should aim to hold unrestricted cash of no less than £6,000 (which equates to about 2 months of unrestricted expenditure) so that the charity could continue to operate should income and / or expenditure vary adversely. At the year end, the charity held unrestricted cash of £8,416, so the charity is in compliance with its own reserves policy, and will continue to comply with the policy over the coming year by continually monitoring its reserves.

## **Governance**

Responsibility for setting policy and for making operating decisions rest with the trustees who meet regularly to monitor the activities of the charity. Responsibility for the day to day operation of the charity has been delegated to a senior management team led by a Leading Coordinator, currently Mr Richard Procter. New trustees are recruited and appointed by the existing trustees, by consensus.

## **Risk statement**

The charity is exposed to various risks - be they operational, financial or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks.

## **Responsibilities of trustees**

Charity law requires us as Trustees to prepare financial statements for each accounting year which record the receipts and payments of the charity for the year.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

## **Approval**

This report was approved by the trustees and signed on their behalf by:

Gordon Showell-Rogers

Date: 19 April 2023

**INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF  
WORLD WITHOUT ORPHANS EUROPE**

I report to the trustees on my examination of the accounts of World Without Orphans Europe ('the charity') for the year ended 31 December 2022 on pages 6 to 9 following.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

1. accounting records were not kept in accordance with section 130 of the 2011 Act; or
2. the accounts do not accord with the accounting records.

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

Jaimée Young

Stewardship  
1 Lamb's Passage  
LONDON  
EC1Y 8AB

Date: 19 May 2023

**WORLD WITHOUT ORPHANS EUROPE**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

|                                                                       | Notes | Unrestricted Funds |                  | Restricted Funds | Total 2022     | Total 2021    |
|-----------------------------------------------------------------------|-------|--------------------|------------------|------------------|----------------|---------------|
|                                                                       |       | General Funds      | Designated Funds |                  |                |               |
|                                                                       |       | £                  | £                | £                | £              | £             |
| <b>Income receipts</b>                                                |       |                    |                  |                  |                |               |
| Donations and grants                                                  |       | 22,449             | -                | 114,968          | 137,418        | 32,991        |
| Gift aid receipts                                                     |       | 785                | -                | 4,111            | 4,896          | 550           |
| Income from charitable activities                                     |       | 1,701              | 1,417            | 81               | 3,199          | -             |
| Other                                                                 |       | 2,372              | -                | -                | 2,372          | -             |
| <b>Total receipts</b>                                                 |       | <b>27,307</b>      | <b>1,417</b>     | <b>119,160</b>   | <b>147,884</b> | <b>33,541</b> |
| <b>Payments</b>                                                       |       |                    |                  |                  |                |               |
| Payments in relation to charitable activities undertaken directly     | 2     | 31,816             | -                | 45,929           | 77,745         | 27,022        |
| Grants paid in relation to charitable activities undertaken by others | 3     | -                  | -                | 67,399           | 67,399         | 447           |
| <b>Total payments</b>                                                 |       | <b>31,816</b>      | <b>-</b>         | <b>113,328</b>   | <b>145,144</b> | <b>27,468</b> |
| Net of receipts / (payments) before transfers                         |       | (4,508)            | 1,417            | 5,832            | 2,740          | 6,073         |
| Transfers between funds                                               | 6     | -                  | -                | -                | -              | -             |
| <b>Net movement in funds</b>                                          |       | <b>(4,508)</b>     | <b>1,417</b>     | <b>5,832</b>     | <b>2,740</b>   | <b>6,073</b>  |
| Cash funds as at last year end                                        |       | 11,508             | -                | 5,639            | 17,147         | 11,074        |
| <b>Cash funds at this year end</b>                                    | A     | <b>7,000</b>       | <b>1,417</b>     | <b>11,471</b>    | <b>19,887</b>  | <b>17,147</b> |

The notes on pages 8-9 form part of these accounts.

**WORLD WITHOUT ORPHANS EUROPE**  
**STATEMENT OF ASSETS AND LIABILITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

|                                                | <u>Unrestricted Funds</u> |                          |                          | Total<br>2022<br>£ | Total<br>2021<br>£ |
|------------------------------------------------|---------------------------|--------------------------|--------------------------|--------------------|--------------------|
|                                                | General<br>funds<br>£     | Designated<br>funds<br>£ | Restricted<br>funds<br>£ |                    |                    |
| <b>A Cash funds</b>                            |                           |                          |                          |                    |                    |
| Cash at bank with immediate access             | 6,978                     | 1,417                    | 11,471                   | 19,866             | 17,147             |
| EUR and GBP PaySend accounts                   | 22                        | -                        | -                        | 22                 | -                  |
|                                                | <u>7,000</u>              | <u>1,417</u>             | <u>11,471</u>            | <u>19,887</u>      | <u>17,147</u>      |
| <b>B Other monetary assets</b>                 |                           |                          |                          |                    |                    |
| HMRC ER NI credit due                          | 2,687                     | -                        | -                        | 2,687              | -                  |
|                                                | <u>2,687</u>              | <u>-</u>                 | <u>-</u>                 | <u>2,687</u>       | <u>-</u>           |
| <b>C Liabilities</b>                           |                           |                          |                          |                    |                    |
| <b>Falling due within one year:</b>            |                           |                          |                          |                    |                    |
| Pension due                                    | 146                       | -                        | -                        | 146                | -                  |
| Fee for Independent Examination                | 1,200                     | -                        | -                        | 1,200              | 690                |
| 2023 event fees and grants received in advance | -                         | 1,417                    | 18,690                   | 20,107             | -                  |
| Accrued expenses                               | 36                        | -                        | -                        | 36                 | -                  |
|                                                | <u>1,382</u>              | <u>1,417</u>             | <u>18,690</u>            | <u>21,489</u>      | <u>690</u>         |
| <b>D Assets retained for charity's own use</b> |                           |                          |                          |                    |                    |
|                                                |                           |                          |                          | Value<br>2022<br>£ |                    |
| Equipment                                      |                           |                          |                          | 5,481              |                    |
|                                                |                           |                          |                          | <u>5,481</u>       |                    |

The trustees have used insurance values as the trustees are unable to reliably estimate current values; insurance values may differ materially from current values.

**E Guarantees and secured debts**

The charity has not given any guarantees and has not provided its assets as security for any liabilities.

The accounts were approved by the trustees and signed on their behalf

by Gordon Showell-Rogers date 19 April 2023

The notes on pages 8-9 form part of these accounts.

**WORLD WITHOUT ORPHANS EUROPE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**1 Accounting policies**

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

|                                                                            | Unrestricted Funds   |                  | Restricted Funds     | Total 2022           | Total 2021           |
|----------------------------------------------------------------------------|----------------------|------------------|----------------------|----------------------|----------------------|
|                                                                            | General funds        | Designated funds |                      |                      |                      |
|                                                                            | £                    | £                | £                    | £                    | £                    |
| <b>2 Payments in relation to charitable activities undertaken directly</b> |                      |                  |                      |                      |                      |
| <i>(a) Costs incurred directly on specific activities</i>                  |                      |                  |                      |                      |                      |
| Staff and contractors                                                      | 10,655               | -                | 11,974               | 22,629               | 10,333               |
| Travel and accommodation                                                   | -                    | -                | 16,400               | 16,400               | 3,306                |
| Services and events (including staff and contractor costs)                 | 84                   | -                | 14,195               | 14,278               | 4,017                |
| Resources and materials                                                    | 70                   | -                | 1,387                | 1,457                | 57                   |
| Other costs                                                                | 47                   | -                | 848                  | 895                  | 128                  |
|                                                                            | <u>10,855</u>        | <u>-</u>         | <u>44,804</u>        | <u>55,660</u>        | <u>17,841</u>        |
| <i>(b) Costs incurred on support &amp; administration</i>                  |                      |                  |                      |                      |                      |
| Staff and contractors                                                      | 11,761               | -                | -                    | 11,761               | 3,749                |
| Legal and compliance                                                       | 1,337                | -                | -                    | 1,337                | 989                  |
| Insurance                                                                  | 940                  | -                | -                    | 940                  | 925                  |
| Memberships and affiliations                                               | 684                  | -                | -                    | 684                  | 1,346                |
| Meetings                                                                   | 2,419                | -                | -                    | 2,419                | 876                  |
| Other costs                                                                | 3,820                | -                | 1,125                | 4,945                | 1,297                |
|                                                                            | <u>20,961</u>        | <u>-</u>         | <u>1,125</u>         | <u>22,086</u>        | <u>9,180</u>         |
| <b>TOTAL</b>                                                               | <u><b>31,816</b></u> | <u><b>-</b></u>  | <u><b>45,929</b></u> | <u><b>77,745</b></u> | <u><b>27,022</b></u> |

**3 Grants and gifts paid to others**

Organisations:

|                                      |          |          |               |               |            |
|--------------------------------------|----------|----------|---------------|---------------|------------|
| Romania Without Orphans [ARFO]       | -        | -        | 29,426        | 29,426        | -          |
| Moldova Without Orphans [ACMO]       | -        | -        | 18,663        | 18,663        | -          |
| Bulgaria Without Orphans             | -        | -        | 6,049         | 6,049         | -          |
| YWAM Poland                          | -        | -        | 3,791         | 3,791         | -          |
| Play healing                         | -        | -        | 3,050         | 3,050         | -          |
| Bratska Jednota Baptistov [Slovakia] | -        | -        | 1,092         | 1,092         | -          |
| Navrat NGO [Ukraine]                 | -        | -        | 1,951         | 1,951         | -          |
| Organisations < £1,000               | -        | -        | -             | -             | 447        |
| Individuals                          | -        | -        | 3,377         | 3,377         | -          |
|                                      | <u>-</u> | <u>-</u> | <u>67,399</u> | <u>67,399</u> | <u>447</u> |

**WORLD WITHOUT ORPHANS EUROPE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**4 Non-monetary resources**

During the year, expenses incurred by a trustee in the course of project work in Europe was not claimed and effectively donated to the charity. The total incurred was £4,603.

**5 Transactions with related parties**

Barbara Ruegger, a trustee, received consultancy fees and direct reimbursement of travel expenses totalling £3,478 [2021: £1,200] as part of their involvement in the charity's project work in Europe.

Alexandru Ilie, a trustee, received consultancy fees and direct reimbursement of travel expenses totalling £1,740 [2021: £0] as part of their involvement in the charity's project work in Europe.

Philip Green, a trustee, received only direct reimbursement of travel and conference expenses totalling £1,168 [2021: £0] as part of their involvement in the charity's project work in Europe.

**6 Movement of funds**

|                                             | Opening<br>balance<br>£ | Receipts<br>£  | Payments<br>£    | Transfers<br>£ | Closing<br>balance<br>£ |
|---------------------------------------------|-------------------------|----------------|------------------|----------------|-------------------------|
| General funds                               | 11,508                  | 27,307         | (31,816)         | -              | 7,000                   |
| Designated funds                            |                         |                |                  |                |                         |
| Journeying Together 2023                    | -                       | 1,417          | -                | -              | 1,417                   |
|                                             | <u>11,508</u>           | <u>28,724</u>  | <u>(31,816)</u>  | <u>-</u>       | <u>8,416</u>            |
| Restricted funds                            |                         |                |                  |                |                         |
| Thrive Project - Pilot (Albania & Bulgaria) | 1,737                   | -              | (1,737)          | -              | -                       |
| Thrive 2022                                 | 3,902                   | 11,433         | (14,384)         | -              | 951                     |
| Thrive Egypt                                | -                       | 3,000          | (3,000)          | -              | -                       |
| Website Development                         | -                       | 500            | (500)            | -              | -                       |
| Ukraine Crisis Fund                         | -                       | 77,625         | (76,530)         | -              | 1,095                   |
| Nurture Programme                           | -                       | 7,287          | (7,178)          | -              | 109                     |
| Social Media                                | -                       | 625            | (625)            | -              | -                       |
| Journeying Together 2023                    | -                       | 18,690         | (9,374)          | -              | 9,316                   |
|                                             | <u>5,639</u>            | <u>119,160</u> | <u>(113,328)</u> | <u>-</u>       | <u>11,471</u>           |
| Total funds                                 | <u>17,147</u>           | <u>147,884</u> | <u>(145,144)</u> | <u>-</u>       | <u>19,887</u>           |

The Thrive funds are monies received specifically to help projects get started when a European country is at the point of moving from vision to launch.

Nurture is a fund for donations given for process of identifying and nurturing leaders and teams in countries new to us.

Ukraine is a fund created when war started in Ukraine. It is for donations given to provide aid, including trauma care and emotional support to Ukrainian orphans, those at risk of being orphaned and those caring for such children.

Journeying together relates to donations given for a Europe-wide conference in 2023.

**WORLD WITHOUT ORPHANS EUROPE**

England & Wales - Charity number 1187106

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# Accounts

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# World Without Orphans Europe

Report and Accounts

Year ended 31 December 2021

Stewardship   
*Active generosity*

1 Lamb's Passage, London EC1Y 8AB  
[www.stewardship.org.uk](http://www.stewardship.org.uk)

**WORLD WITHOUT ORPHANS EUROPE**  
**LEGAL & ADMINISTRATIVE DETAILS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

ADDRESS FOR CORRESPONDENCE 37 Hallow Road  
Worcester  
WR2 6BX

GOVERNING DOCUMENT CIO - FOUNDATION Registered 20 Dec 2019

CHARITY REGISTRATION NUMBER 1187106

TRUSTEES RESPONSIBLE FOR  
MANAGING THE CHARITY Philip Green (chair until 31 Dec 2021)  
Stefan Micliuc (until 6 Jul 2021)  
Oleg Shelashskiy  
Barbara Ruegger  
Lubomir Hlavacka (until 31 Dec 2021)  
Gordon Showell-Rogers (from 6 Jul 2021; chair from 1 Jan 2022)  
Alexandru Ilie (from 10 Feb 2022)

NAMES OF ADVISERS EG BANKERS Lloyds Bank

INDEPENDENT EXAMINER Mary Evans  
Stewardship  
1 Lamb's Passage  
LONDON  
EC1Y 8AB

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## WORLD WITHOUT ORPHANS EUROPE

### REPORT OF THE TRUSTEES

#### FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees have pleasure in submitting the Report and Accounts for the year to 31 December 2021.

#### **Objects of the charity**

The charity is governed by a constitution and is constituted as a charitable incorporated organisation. The charity's principal objects, as set out in its governing document, are:

For the public benefit in accordance with Christian principles as set out in the statement of beliefs, to relieve the needs and advance the life of children who are: orphans, unable to live with their family of origin or at risk of entering these categories by encouraging and supporting primarily, but not limited to, Christian organisations to create and sustain initiatives and/or organisations that work to further these objects in their country or region including (but not limited to) teaching, training and equipping: individuals, families, organisations and churches in the knowledge and skills required to pursue these objects throughout Europe and any other region as decided by the trustees from time to time.

#### Vision and Values

WWO global is a Christian-led global movement for every child to grow up in a nurturing permanent family, in order that they can thrive. WWO Europe operates as an independent entity that works collaboratively with WWO global to pursue in Europe our common vision.

The core values of the charity are defined as:

1. Child: Every child has inherent value and an unconditional right to holistic development.
2. Family: A healthy family is the best environment for a child to develop and thrive.
3. Church: The Body of Christ is commissioned to care for the orphan and has the capacity to lead the local and global effort to end orphanhood.
4. Movement: Broad scale collaboration is required to transfer these core values across societies and see transformation occur.

The voluntary Facilitation Team of WWO Europe, supported by a paid Lead Coordinator and the Programmes Team, is a catalyst and resource to leaders of national and regional 'without orphans' movements. These aims are pursued by building relationships with leaders in countries across Europe to inspire them to a bigger vision of national significance.

Activities in 2021 to support this relationship building and equipping have included an online roundtable in Slovakia, a church conference in Croatia where 2 team members were conference speakers, the Albania Thrive event, coaching and mentoring support, providing resource and information, and several Europe-wide online conferences.

#### **Summary of the charity's main activities and achievements**

To further the above objects and vision, the charity's main activities and achievements were as follows:

#### Emerging from the Pandemic

Entering 2021 in anticipation of a return to travel by the spring, the trust was required to continue building momentum through relationships remotely using technology until the autumn. This period was used for the continuation of training, coach-mentoring for leaders, mutual development and support through learning Community events and the development of the organisation's own website. Preparations were also made for a series of in-country events that took place during September to November in Croatia, Albania and the United Kingdom. Resources, information and support for our partners involved in caring for children affected by COVID continued to be provided in partnership with the WWO global network.

A collaborative process with specialist trainers in orphan care and family protection led to an innovative method to launch new national 'without orphan' movements. Named Thrive, this was successfully launched as a pilot in Albania, resulting in over 30 NGO and church leaders committing to building a national Albania Without Orphans movement. Planning for a Bulgaria Thrive in 2022 were well underway, and funding in place by the end of the year. We are grateful to those grant making trusts and individuals who have contributed to the success of the Thrive programme.

Training was provided in the WWO Roadmap, our guide to changing orphan care through collaborative movements; in the impact of the COVID pandemic on children and especially orphanhood, and how to address it; and in various aspects of the impact of trauma and adverse childhood experiences (ACEs) on children's development.

We end the year with strong relationships with leaders of 'without orphans' work in 19 European countries, an increase of 3 over the end of 2020 and just 1 short of our target by the end of 2022. There are 12 countries with specific national groups of leaders facilitating collaboration between people and organisations serving orphans and vulnerable children, also an increase of 3 over 2020.

A small Programmes Team of 4 people was established in October to support the growth of the organisation. The 3 additional team members were appointed on a voluntary basis and one role will become paid from January 2022.

## The Future

The focus for 2022 of the WWO Europe teams and trustees will be to support the emergence and development of national movements under 3 activity streams:

Nurture Programme: Encouraging and mentoring leaders in emerging countries such as Slovakia, Croatia and Poland to the point where they can move into the thrive period of growth. A series of 3 significant online seminars are planned to engage people new to our organisation and the 'without orphans' network, in order to:

- Seek out and develop relationships with leaders in additional countries, to envision and invite them to strategically build a collaborative national 'without orphans' movement.
- Plan and co-run roundtables for specific countries to envision and to create focus and direction for the national movement, in partnership with in-country leaders.

Thrive Projects: Enabling national facilitation teams to engage a wider audience with the vision to prevent orphanhood by working to strengthen family and provide for the orphan with family-based solutions. Three such events are anticipated in 2022, beginning in Bulgaria in March.

Watering Programme: Providing information, training and support to all our key national contacts and others with a desire or call to serve children at risk and orphans.

- Regular Learning Community meetings for national leaders and key contacts, at which training and information is shared by those leaders for mutual benefit.
- Collaboration meetings with partners who deliver training and family support in Europe, where best practice and innovative ways to share learning with practitioners are identified and shared.
- Periodic Learning Community training and information events for our widest range of contacts with Christians engaged in 'without orphans' work across Europe. These both teach best practice and are an opportunity for people to engage with our work for the first time.

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

## Thanks

The trustees extend our thanks to those who have offered many hours of voluntary time and great insight to pursue our shared vision on a collaborative fashion. We particularly recognise the thousands of voluntary and paid workers from many organisations to serve the most vulnerable children in our region during ongoing personally challenging times across the world.

## **Financial review**

The charity's income for the year was £33,541, enabled by 3 significant grants totaling £13,605, and a number of generous individual donations, totaling £19,386. A surplus was created of £6,073. Almost all this surplus is held in restricted accounts and the General Fund increased by £434, ending the year at £11,508. This will contribute to our forward funding requirements.

The trustees appointed Lloyds Bank plc, Bayswater Branch, London, England as the CIO's bank.

We are positioned well to grow and develop our activities and extend our effectiveness across Europe during 2021 and beyond.

## **Reserves policy**

The trustees have determined that the charity should aim to hold unrestricted cash of no less than £6,000 (which equates to about 2 months' of unrestricted expenditure) so that the charity could continue to operate should income and / or expenditure vary adversely. At the year end, the charity held unrestricted cash of £11,508.

## **Governance**

During the year, the charity has prepared itself for growth by introducing the checks and balances of separating the role of trustees from the operating team. Trustees retain responsibility for the governance of the charity, the Facilitation Team is a voluntary team with a combination of operational members and trustees. This advises and guides development of strategy. The new Programmes Team manages the operations of the organisation day-to-day. The Leading Coordinator provides operational leadership of the charity, chairs the Facilitation Team and attends trustee meetings.

The trustees have continued to develop best practice policies, supported ongoing building of the financial base. Responsibility for setting policy and for making operating decisions rest with the trustees who meet regularly to monitor the activities of the charity. New trustees are recruited and appointed by the existing trustees, by a majority vote.

## **Risk statement**

The charity is exposed to various risks - be they operational, financial or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks.

**Responsibilities of trustees**

Charity law requires us as Trustees to prepare financial statements for each accounting year which record the receipts and payments of the charity for the year.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

**Approval**

This report was approved by the trustees and signed on their behalf by:

Gordon Showell-Rogers  
Chair of Trustees

Philip Green  
Treasurer

Date: 29 July 2022

**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF**  
**WORLD WITHOUT ORPHANS EUROPE**

I report to the trustees on my examination of the accounts of World Without Orphans Europe ('the charity') for the year ended 31 December 2021 on pages 6 to 9 following.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

1. accounting records were not kept in accordance with section 130 of the 2011 Act; or
2. the accounts do not accord with the accounting records.

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

Mary Evans

Stewardship  
1 Lamb's Passage  
LONDON  
EC1Y 8AB

Date: 01 August 2022

**WORLD WITHOUT ORPHANS EUROPE**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

|                                                                       | Unrestricted          | Restricted    | 2021          | 2020          |
|-----------------------------------------------------------------------|-----------------------|---------------|---------------|---------------|
| Notes                                                                 | General<br>Funds<br>£ | Funds<br>£    | £             | £             |
| <b>Income receipts</b>                                                |                       |               |               |               |
| Donations                                                             | 15,484                | 3,902         | 19,386        | 1,048         |
| Grants                                                                | -                     | 13,605        | 13,605        | 30,421        |
| Gift aid receipts                                                     | 550                   | -             | 550           | 25            |
| Income from courses and events                                        | -                     | -             | -             | 1,377         |
| <b>Total receipts</b>                                                 | <b>16,034</b>         | <b>17,507</b> | <b>33,541</b> | <b>32,871</b> |
| <b>Payments</b>                                                       |                       |               |               |               |
| Payments in relation to charitable activities undertaken directly     | 2 15,154              | 11,868        | 27,022        | 21,296        |
| Grants paid in relation to charitable activities undertaken by others | 3 447                 | -             | 447           | 500           |
| <b>Total payments</b>                                                 | <b>15,601</b>         | <b>11,868</b> | <b>27,468</b> | <b>21,796</b> |
| Net of receipts / (payments) before transfers                         | 434                   | 5,639         | 6,073         | 11,074        |
| Transfers between funds                                               | 5 -                   | -             | -             | -             |
| <b>Net movement in funds</b>                                          | <b>434</b>            | <b>5,639</b>  | <b>6,073</b>  | <b>11,074</b> |
| Cash funds as at last year end                                        | 11,074                | -             | 11,074        | -             |
| <b>Cash funds at this period end</b>                                  | <b>A 11,508</b>       | <b>5,639</b>  | <b>17,147</b> | <b>11,074</b> |

The notes on pages 8-9 form part of these accounts.

**WORLD WITHOUT ORPHANS EUROPE**  
**STATEMENT OF ASSETS AND LIABILITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

|                                    | Notes | Unrestricted<br>General<br>funds<br>£ | Restricted<br>funds<br>£ | 2021<br>£     | 2020<br>£     |
|------------------------------------|-------|---------------------------------------|--------------------------|---------------|---------------|
| <b>A Cash funds</b>                |       |                                       |                          |               |               |
| Cash at bank with immediate access |       | 11,508                                | 5,639                    | 17,147        | 11,074        |
|                                    |       | <u>11,508</u>                         | <u>5,639</u>             | <u>17,147</u> | <u>11,074</u> |
| <b>B Liabilities</b>               |       |                                       |                          |               |               |
| Fee for Independent Examination    |       | 690                                   | -                        | 690           | 630           |
| Membership fees due for 2020       |       | -                                     | -                        | -             | 502           |
|                                    |       | <u>690</u>                            | <u>-</u>                 | <u>690</u>    | <u>1,132</u>  |

**C Guarantees and secured debts**

The charity has not given any guarantees and has not provided its assets as security for any liabilities.

The accounts were approved by the trustees and signed on their behalf by:

Gordon Showell-Rogers

Date: 29 July 2022

The notes on pages 8-9 form part of these accounts.

**WORLD WITHOUT ORPHANS EUROPE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**1 Accounting policies**

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are grants or donations which are to be used in accordance with specific restrictions imposed by donors.

|                                                                            | Unrestricted<br>General<br>funds<br>£ | Restricted<br>Funds<br>£ | Total<br>2021<br>£ | Total<br>2020<br>£ |
|----------------------------------------------------------------------------|---------------------------------------|--------------------------|--------------------|--------------------|
| <b>2 Payments in relation to charitable activities undertaken directly</b> |                                       |                          |                    |                    |
| <i>(a) Costs incurred directly on specific activities</i>                  |                                       |                          |                    |                    |
| Staff and contractors                                                      | 3,728                                 | 6,605                    | 10,333             | 12,000             |
| Travel and accommodation                                                   | 337                                   | 2,969                    | 3,306              | 1,970              |
| Services and events (including relevant staff and contractor costs)        | 1,841                                 | 2,177                    | 4,017              | 220                |
| Resources and materials                                                    | -                                     | 57                       | 57                 | 339                |
| Other costs                                                                | 68                                    | 59                       | 128                | 76                 |
|                                                                            | 5,973                                 | 11,868                   | 17,841             | 14,605             |
| <i>(b) Costs incurred on support &amp; administration</i>                  |                                       |                          |                    |                    |
| Staff and contractors                                                      | 3,749                                 | -                        | 3,749              | 3,250              |
| Legal and compliance                                                       | 989                                   | -                        | 989                | 2,013              |
| Insurance                                                                  | 925                                   | -                        | 925                | 915                |
| Memberships and affiliations                                               | 1,346                                 | -                        | 1,346              | -                  |
| Meetings                                                                   | 876                                   | -                        | 876                | 409                |
| Other costs                                                                | 1,297                                 | -                        | 1,297              | 106                |
|                                                                            | 9,180                                 | -                        | 9,180              | 6,692              |
| <b>Total</b>                                                               | <b>15,154</b>                         | <b>11,868</b>            | <b>27,022</b>      | <b>21,296</b>      |

**3 Grants paid in relation to charitable activities undertaken by others**

|                       |     |   |     |     |
|-----------------------|-----|---|-----|-----|
| Grants for:           |     |   |     |     |
| European project work | 447 | - | 447 | 500 |
|                       | 447 | - | 447 | 500 |

**4 Transactions with related parties**

Barbara Ruegger, a trustee, received consultancy fees and direct reimbursement of travel expenses totalling £1,200 as part of her involvement in the charity's project work in Europe.

No other amounts were paid or are payable to any trustee or to any person connected to them.

**WORLD WITHOUT ORPHANS EUROPE**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

**5 Movement of funds**

|                                             | Opening<br>Balance<br>£ | Receipts<br>£ | Payments<br>£   | Transfers<br>£ | Closing<br>Balance<br>£ |
|---------------------------------------------|-------------------------|---------------|-----------------|----------------|-------------------------|
| General funds                               | <u>11,074</u>           | <u>16,034</u> | <u>(15,601)</u> | <u>-</u>       | <u>11,508</u>           |
| Restricted funds                            |                         |               |                 |                |                         |
| Orphan's Promise Fund                       | -                       | 6,605         | (6,605)         | -              | -                       |
| Thrive Project - Pilot (Albania & Bulgaria) | -                       | 7,000         | (5,263)         | -              | 1,737                   |
| Thrive 2022                                 | -                       | 3,902         | -               | -              | 3,902                   |
|                                             | <u>-</u>                | <u>17,507</u> | <u>(11,868)</u> | <u>-</u>       | <u>5,639</u>            |
| Total funds                                 | <u>11,074</u>           | <u>33,541</u> | <u>(27,468)</u> | <u>-</u>       | <u>17,147</u>           |

The Orphan's Promise Fund is grant monies received predominantly for direct charitable activities undertaken by the charity and not support costs nor grant making.

The Thrive funds are monies received specifically to help projects get started when a European country is at the point of moving from vision to launch.