

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

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

	Notes	Unrestricted General Funds £	Restricted Funds £	2021 £	2020 £
<i>Income receipts</i>					
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
<i>Total receipts</i>		<u>16,034</u>	<u>17,507</u>	<u>33,541</u>	<u>32,871</u>
<i>Payments</i>					
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
<i>Total payments</i>		<u>15,601</u>	<u>11,868</u>	<u>27,468</u>	<u>21,796</u>
Net of receipts / (payments) before transfers		434	5,639	6,073	11,074
Transfers between funds	5	-	-	-	-
Net movement in funds		<u>434</u>	<u>5,639</u>	<u>6,073</u>	<u>11,074</u>
Cash funds as at last year end		11,074	-	11,074	-
Cash funds at this period end	A	<u>11,508</u>	<u>5,639</u>	<u>17,147</u>	<u>11,074</u>

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 General funds £	Restricted funds £	2021 £	2020 £
A Cash funds					
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 Liabilities					
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 General funds £	Restricted Funds £	Total 2021 £	Total 2020 £
2 Payments in relation to charitable activities undertaken directly				
(a) <i>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
	<u>5,973</u>	<u>11,868</u>	<u>17,841</u>	<u>14,605</u>
(b) <i>Costs incurred on support & 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
	<u>9,180</u>	<u>-</u>	<u>9,180</u>	<u>6,692</u>
Total	<u>15,154</u>	<u>11,868</u>	<u>27,022</u>	<u>21,296</u>

3 Grants paid in relation to charitable activities undertaken by others

Grants for:				
European project work	447	-	447	500
	<u>447</u>	<u>-</u>	<u>447</u>	<u>500</u>

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 Balance £	Receipts £	Payments £	Transfers £	Closing Balance £
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><u>11,074</u></u>	<u><u>33,541</u></u>	<u><u>(27,468)</u></u>	<u><u>-</u></u>	<u><u>17,147</u></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.