

# 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**

|   |   | Unrestricted Funds |                  |                  |                |               |
|---|---|--------------------|------------------|------------------|----------------|---------------|
|   |   | General Funds      | Designated Funds | Restricted Funds | Total 2022     | Total 2021    |
| Notes   |   | £                  | £                | £                | £              | £             |
| <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> |                  | Restricted funds | Total 2022    | Total 2021    |
|--|---------------------------|------------------|------------------|---------------|---------------|
|  | General funds             | Designated funds |                  |               |               |
|  | £                         | £                | £                | £             | £             |
| <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 2022    |               |
|  |                           |                  |                  | £             |               |
| 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        |
| <b>Individuals</b>                   | <u>-</u> | <u>-</u> | <u>3,377</u>  | <u>3,377</u>  | <u>-</u>   |
|                                      | <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.