

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

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

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 Alexandru Ilie (resigned August 2023) Liviu Mihaileanu (appointed April 2023) Darko Mikulic (appointed July 2023) Barbara Ruegger Oleg Shelashskyi Gordon Showell-Rogers Ruth Vergnon (appointed April 2023)
BANKERS	Lloyds Bank
INDEPENDENT EXAMINER	Jaimée Young Stewardship 1 Lamb's Passage LONDON 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			
		£	£	£	£	£
<i>Income receipts</i>						
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
<i>Total receipts</i>		<u>39,836</u>	<u>23,954</u>	<u>100,676</u>	<u>164,466</u>	<u>147,884</u>
<i>Payments</i>						
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
<i>Total payments</i>		<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	-	-
Net movement in funds		<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
Cash funds at this year end	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 funds	Total 2023	Total 2022
	General funds	Designated funds			
	£	£	£	£	£
A Cash funds					
Cash at bank with immediate access	10,313	-	23,180	33,493	19,866
EUR and GBP PaySend accounts	2,001	-	-	2,001	22
	<u>12,314</u>	<u>-</u>	<u>23,180</u>	<u>35,494</u>	<u>19,887</u>
B Other monetary assets					
Gift aid due to charity	-	-	-	-	-
HMRC ER NI credit due	-	-	-	-	2,687
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,687</u>
C Liabilities					
Falling due within one year:					
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	-	-	-	-	36
Total	<u>16,922</u>	<u>-</u>	<u>-</u>	<u>16,922</u>	<u>21,489</u>

D Assets retained for charity's own use	Fund to which asset belongs	Value 2023
		£
Equipment	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 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 Funds	Total 2023	Total 2022
		General funds	Designated funds			
		£	£	£	£	£
2 Payments in relation to charitable activities undertaken directly						
<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 & 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	Note 4	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>
TOTAL		<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 balance £	Receipts £	Payments £	Transfers £	Closing balance £
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, of 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.