

# 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 Worcester WR2 6BX
GOVERNING DOCUMENT	CIO - FOUNDATION Registered 20 Dec 2019
CHARITY REGISTRATION NUMBER	1187106
TRUSTEES RESPONSIBLE FOR MANAGING THE CHARITY	Philip Green Liviu Mihaileanu Darko Mikulic Barbara Ruegger Oleg Shelashskyi Gordon Showell-Rogers Ruth Vergnon
BANKERS	Lloyds Bank
INDEPENDENT EXAMINER	Sarah Crispin ACA 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 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 lead 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 orphan care 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	<u>Unrestricted Funds</u>		Restricted Funds	Total 2024	Total 2023
		General Funds	Designated Funds			
		£	£	£	£	£
<b><i>Income receipts</i></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><i>Total receipts</i></b>		<b>57,463</b>	<b>-</b>	<b>25,384</b>	<b>82,847</b>	<b>164,466</b>
<b><i>Payments</i></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><i>Total payments</i></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**

	Unrestricted Funds		Restricted funds	Total 2024	Total 2023
	General funds	Designated funds	funds	£	£
	£	£	£	£	£
<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 which asset belongs	Value 2024
	£
Equipment	General
	<u>10,000</u>
	<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 Funds	Total 2024	Total 2023
		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		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	Note 4	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 balance £	Receipts £	Payments £	Transfers £	Closing balance £
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.