

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

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

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	Ruth Vergnon (Chair) Gordon Showell-Rogers Liviu Mihaileanu Darko Mikulic (resigned April 2026) Barbara Ruegger Oleg Shelashskiy (resigned April 2025) Philip Green Stephen Westwood (appointed July 2025)
BANKERS	Lloyds Bank
INDEPENDENT EXAMINER	Sarah Crispin ACA Stewardship 1 Lamb's Passage LONDON EC1Y 8AB

INDEX

Page 1	Legal and Administrative Details
Pages 2-5	Trustees' Report
Page 6	Independent Examiner's Report
Page 7	Receipts and Payments Account
Page 8	Statement of Assets & Liabilities
Pages 9-10	Notes to the Accounts

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	<u>Unrestricted Funds</u>		Restricted Funds	Total 2025	Total 2024
		General Funds	Designated Funds			
		£	£	£	£	£
<i>Income receipts</i>						
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
<i>Total receipts</i>		53,004	1,591	44,277	98,872	82,847
<i>Payments</i>						
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
<i>Total payments</i>		53,204	132	40,345	93,681	89,418
Net of receipts / (payments) before transfers		(200)	1,459	3,932	5,191	(6,571)
Transfers between funds	5	-	-	-	-	-
Net movement in funds		(200)	1,459	3,932	5,191	(6,571)
Cash funds as at last year end		12,142	-	16,781	28,923	35,494
Cash funds at this year end	A	11,942	1,459	20,714	34,115	28,923

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

	Unrestricted Funds		Restricted funds	Total 2025	Total 2024
	General funds	Designated funds	funds		
	£	£	£	£	£
A Cash funds					
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 Other monetary assets					
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>
C Liabilities					
Falling due within one year:					
Pension due	257	-	-	257	245
Fee for Independent Examination	1,200	-	-	1,200	1,140
Payroll services	36	-	-	36	36
Accrued expenses		-	-	-	131
Total	<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 which asset belongs	Value 2025	
				£	
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 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			
		£	£	£	£	£
2 Payments in relation to charitable activities undertaken directly						
<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 & 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	Note 4	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>
TOTAL		<u>53,204</u>	<u>132</u>	<u>40,174</u>	<u>93,510</u>	<u>88,818</u>
3 Grants and gifts paid to others						
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 balance £	Receipts £	Payments £	Transfers £	Closing balance £
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.