

Registered number: 05789181  
Charity number: 1077039

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**WIDOWS AND ORPHANS INTERNATIONAL (WOI)**  
(A company limited by guarantee)

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**TRUSTEES REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2016**



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## WIDOWS AND ORPHANS INTERNATIONAL (WOI)

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### CONTENTS

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	Page
Report of Trustees	3
Independent Examiner's Report	10
Statement of Financial Activities	11
Balance Sheet	12
Statement of Cash Flows	13
Notes to the Accounts	14

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## **WIDOWS AND ORPHANS INTERNATIONAL (WOI)**

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### **TRUSTEES' REPORT** **For the year ended 31 March 2016**

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The Trustees, who are also directors of the charity for the purposes of the Companies Act, submit their annual report and the financial statements of Widows and Orphans International (the company) for the year ended 31 March 2016. The Trustees confirm that the annual report and financial statements of the company comply with current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) effective January 2015.

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

#### **OBJECTIVES AND ACTIVITIES**

To promote the benefit of widows and orphans from and in Africa and others affected by HIV/AIDS without distinction of sexual, political, religious or other persuasions by working with local authorities, voluntary organizations and inhabitants of the United Kingdom in a common effort to relieve poverty, advance education, improve access and to provide facilities in the interest of social welfare, recreational, leisure, and support with the object of improving the conditions of life for the said persons.

Widows and Orphans International (WOI) is therefore existence as a direct response to an increasingly unique set of needs and challenges faced by resident African communities living in the UK, and in Africa.

#### **Public benefit**

In setting our objectives and planning, our activities the Board of Trustees has given careful consideration to the Charity Commission's general guidance on public benefit.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **INTERNATIONAL PROGRAMME**

During the year under review, Widows and Orphans International supported international programmes with funding and support received from Comic Relief in the UK and significant streams of funding secured in Kenya. The funding has provided a lifeline for beneficiaries living with HIV, the OVC and hope to children rehabilitated from the street.

In the year under review, the international programmes successfully met programme objectives and outcomes as illustrated in the paragraphs below.

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## WIDOWS AND ORPHANS INTERNATIONAL (WOI)

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### TRUSTEES' REPORT (CONTINUED) For the year ended 31 March 2016

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#### HIV programme

Omega Foundation is the local partner implementing the HIV programme

The following are the highlights of the achievements in the year under review.

- The targeted number of people received HIV services including prevention messages, psychosocial support, HIV testing, adherence and referrals
- Increased knowledge and awareness of HIV and AIDs leading to most people including men accessing HTC.
- Clients who tested positive received pre-ART services and referred to and enrolled with health institutions for care and treatment.
- Psychosocial support groups for PLHIV remained active and expanded with the support of trained Community Health Volunteers.
- Orphans Vulnerable Children were enabled to access education support for Primary, Secondary, Tertiary/Vocational Training levels. The on going feeding programs at Kochogo and Kunya remained available to vulnerable children to ensure that their access to education is not compromised by not having food in the morning.
- The school records of attendance indicate high enrolment rates and retention.
- The children were taken through life skills and mentorship sessions and as a result their self-esteem and confidence increased.
- The most vulnerable beneficiaries accessed seed funding to support income-generating activities to ensure they had adequate food for a balanced diet and additional income to secure household goods. PLHIV and Widows reported increased incomes from IGAs.

#### Street children programme

Hope for Victoria Children (HOVIC) is the local partner implementing the street children programme. The programme achieved its targets during the period under review.

In the year under review, HOVIC continued to champion for the rights to education for street children through placement into learning institutions, the right to access health services by offering treatment at the centre and providing referrals for further treatment and advocated for fair treatment of children living on the streets.

Through its rehabilitation programme, it successfully removed children from the streets to prepare them for return to their families and communities.

HOVIC offered life skills training to children removed from the streets to empower them with knowledge on convention of children rights, respect to others, children responsibilities and roles, STI treatment and prevention, HIV and AIDS prevention drugs and substance abuse.

#### UK PROGRAMMES

In the UK, WOI delivers a range of programmes targeting health issues, providing information, advice and guidance and delivering a wide selection of accredited training courses and support to find employment.

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## WIDOWS AND ORPHANS INTERNATIONAL (WOI)

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### TRUSTEES' REPORT (CONTINUED) For the year ended 31 March 2016

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#### HEALTH PROGRAMMES

The overall aim of the health programme is to reduce health inequalities among Africans and other Black and Ethnic Minority groups living in UK.

Our Health promotion projects support communities living in Newham, Barking and Dagenham, and Havering. These projects are in collaboration with Local Authorities and Public Health teams. During the year WOI participated in Community Fairs and joint events to commemorate World AIDS Day (1<sup>st</sup> December), Black History month; Fresher's Balls at the University of East London, Barking College and Havering Six Form College campuses and established vital links with Faith groups through our involvement in Faith in Action events held at Dagenham Park.

WOI continued to collaborate and work in partnership with Positive East and THT opening new opportunities through the launch of HIV Prevention England's 'HIV Testing and Prevention Programme'. WOI was able to partner with these two national organisations and secure additional funding to deliver local programmes aimed at raising awareness of HIV *testing* and treatment services, as well as condom use in Barking and Dagenham, University of East London, Newham College and Romford YMCA.

Working in Barking and Dagenham offering sexual health promotion services has been part of WOI for over ten years. It is with great difficulty that we have had to shut this project as we have not been able to secure funding to continue this important work in this borough.

In this reporting period we are able to continue with the second year of the two-year project that is aimed at improving health and care outcomes for traumatised refugees and asylum seekers in Dagenham (Project Involve). Through this project the Charity has recruited and trained Volunteer Mental Health Champions who have undertaken outreach activities in community settings to raise awareness of mental health issues. The Champions have reached and engaged people in one to one interventions to increase their awareness of mental health and related issues. Service users have benefited from advocacy and practical support to resolve a range of personal issues that included adherence to medication, dealing with side effects, housing, and access to social care, financial hardship, access to food banks, employment and training, immigration, and counselling.

We also embarked on a new project funded by the EU working exclusively with Women (Project RE-Start) to support them back into work. We were in partnership with five other European partners for this two-year project that ends in December 2016.

#### TRAINING AND DEVELOPMENT

The department runs accredited vocational training courses and related skills development programmes. The target groups for all our programmes are mainly people who don't easily fit into mainstream learning institutions or generalist programmes and have found a welcome reception at WOI. Many are retraining to update their skills for the job market or learning English as a second language and fall in to following categories; Low skilled adults without a Level 2 or 3 qualification, newly redundant or distant from the labour market.

In 2015/2016 WOI supported learners in Health and Social Care QCF and Employability skills. We successfully delivered the following qualifications; QCF diplomas (Customer Service, Health and Social Care at level 3 for learners eligible for 24+ loan scheme) and certificates (ESOL) for Barking and Dagenham College and Westminster Adult Education Service. We successfully secured a contract to deliver Apprenticeship programme in Health and social care.

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## **WIDOWS AND ORPHANS INTERNATIONAL (WOI)**

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### **TRUSTEES' REPORT (CONTINUED)**

**For the year ended 31 March 2016**

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#### **VOLUNTEERING**

WOI is committed and actively supports placement of volunteers within the organisation. WOI staff and Trustees take great pride in our volunteers and their generous and inspiring efforts to give back to their communities and to causes that touch their hearts. In the year under review we had some limited volunteer placements mainly within the Health department supporting various Health promotion activities.

#### **ACKNOWLEDGEMENT**

The Trustees express their sincere appreciation to all individuals and funding agencies that have helped the Charity to develop its services and look forward to continuing support whenever possible.

#### **FINANCIAL REVIEW**

This has been a difficult year in terms of raising resources for the charity. While we have managed to maintain some of our sources of funding, there are some sources which have declined mainly due to a change in the priorities of the funding agencies. We continue to explore fundraising opportunities and with additional resources will support and expand our programmes in the UK and in Africa.

#### **Reserves policy**

Trustees have adopted a policy regarding reserves, which should ensure that the unrestricted free reserve will:

- a) provide for cash flow in the event of late payment of grants or other external funding;
- b) provide for statutory redundancy payments to core staff if core funding is lost;
- c) undertake research for service development.

The desired level of reserves amounted to £80,000. At the year-end general reserves amounted to £40,987. The Trustees will embark on fundraising activities to cover the shortfall in the coming year.

The policy is reviewed annually.

#### **Investment policy and performance**

The Memorandum & Articles of Association provides that the organisation invests moneys not immediately required for its own purposes in or upon such investments, securities or property, as may be thought fit. At the present time the trustees' policy is to maintain all such monies on deposits earning a market rate of interest

#### **PLANS FOR THE FUTURE**

Over the next year WOI aims to expand its provision of training taking advantage of the apprenticeship programmes in place, job placement services and explore further support for vulnerable groups to gain employment in London boroughs. We however note that the operating environment has become highly competitive due to reduction in resources available for such programmes.

We also aim to expand health programmes promoting HIV testing.

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## WIDOWS AND ORPHANS INTERNATIONAL (WOI)

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### TRUSTEES' REPORT (CONTINUED) For the year ended 31 March 2016

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The international programmes will remain stable and will aggressively diversify funding including sources in Kenya as we endeavour as ever to support our beneficiaries to be self sufficient.

#### ACKNOWLEDGEMENT

The Trustees express their sincere appreciation to all individuals and funding agencies that have helped the Charity to develop its services and look forward to continuing support whenever possible. Special thanks go to the agencies that supported the Widows and Orphans during this financial period.

#### LEGAL AND ADMINISTRATIVE DETAILS FOR YEAR ENDED 31 MARCH 2016

##### TRUSTEES

Saumu Lwembe	-	Chair
Sam Karuhanga	-	Treasurer (resigned 12 June 2016)
Martha Odera	-	Member
Praxedes Sabina Odhiambo-		Member

##### CHARITY NUMBER

1077039

##### COMPANY NUMBER

05789181

##### REGISTERED OFFICE

93a – 99a New Road  
Dagenham  
Essex  
RM10 9NL

##### CHEIF EXECUTIVE

Joshua Odongo

##### INDEPENDENT EXAMINER

Morlai Kargbo  
Moracle Limited  
Chartered, Certified Accountants & Registered Auditors  
Ashley House  
Ashley Road  
London  
N17 9LZ

##### BANKERS

Barclays plc  
Mile End Group

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## WIDOWS AND ORPHANS INTERNATIONAL (WOI)

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### TRUSTEES' REPORT (CONTINUED) For the year ended 31 March 2016

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#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Constitution and organisational structure

The organisation is a charitable company limited by guarantee. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

##### Recruitment and appointment of new trustees

Membership is open to anyone who agrees and subscribe to the aims and objectives of the charity. A Register of members should be kept showing name, address and date of membership and should be available for inspection.

##### Induction and training of new trustees

New Trustees are provided with the most recent annual accounts and report and a portfolio of current policies and procedures. A Trustees' Handbook provides trustees with a comprehensive reference pack that includes the governing instrument, details of activities, organisation, assets, accounts, responsibilities and procedures of the charity. This handbook forms the basis for induction or briefing of new board members, staff and professional advisors. A meeting is held so as to give new Trustees an understanding of the charity and their activities. Training for Trustees takes place as and when training needs are identified.

##### Organisational structure

The board of trustees consists of four members who administer the charity and meets quarterly.

A Director was appointed by the trustees to manage the day to day operations of WOI. To facilitate effective operations, the Director has delegated authority, within terms of delegation approved by the trustees, for operational matters including finance, employment and training related activity to employed staff.

##### Risk management

The trustees' risk management strategy comprises:

- An annual review of the risks the charity may face;
- The establishment of systems and procedures to mitigate those risks identified in the business plan; and
- The implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

This year's work has identified only a few minor new risks mainly due to the planning and the continuation of many of the programmes from the previous years. The main attention has focussed on non-financial risks arising from fire, health and safety of clients visiting premises.



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## WIDOWS AND ORPHANS INTERNATIONAL (WOI)

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### TRUSTEES' REPORT (CONTINUED) For the year ended 31 March 2016

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#### STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of Widows and Orphans International) for the purposes of company law) are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

#### APPROVAL

This report was approved by the Board of Trustees on 26 May 2017 and signed on its behalf by:



**Saumum Lwembe - Chair**

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## WIDOWS AND ORPHANS INTERNATIONAL (WOI)

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### INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF WIDOWS AND ORPHANS INTERNATIONAL FOR THE YEAR ENDED 31 MARCH 2016

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I report on the financial statements of Widows and Orphans International for the year ended 31<sup>st</sup> March 2016 which comprise of the Statement of Financial Activities, the Balance Sheet, Statement of Cash Flow and the related notes.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ACCA.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
  - to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

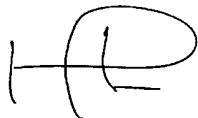
#### **Basis of the independent examiner's report**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

#### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention to indicate that:

- accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- the accounts do not accord with such records:
- where accounts are prepared on an accruals basis, whether they fail to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS102)
- any matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts.



#### **Morlai Kargbo**

For and on behalf of Moracle Limited  
Chartered Certified Accountants  
Ashley House  
Ashley Road  
London  
N17 9LZ

Date: 26 May 2017

## WIDOWS AND ORPHANS INTERNATIONAL (WOI)

### STATEMENT OF FINANCIAL ACTIVITIES (Incorporating income and expenditure account) For the year ended 31 March 2016

	Note	Unrestricted Funds £	Restricted Funds £	2016 Total £	2015 Total £
<b>INCOME</b>					
Donations		117,925	-	117,925	114,492
Income from investments		-	-	-	-
Other Income		-	-	-	-
<b>Income from charitable activities</b>	2				
Health programmes		-	55,648	55,648	91,178
Training and development		106,455	-	106,455	266,151
International programme		-	285,425	285,425	659,722
<b>TOTAL INCOME</b>		<b>224,380</b>	<b>341,073</b>	<b>565,453</b>	<b>1,131,543</b>
<b>EXPENDITURE</b>					
<b>Charitable activities</b>	3				
Health programmes		-	55,648	55,648	91,178
Training and development		296,890	-	296,890	417,774
International programme		-	285,425	285,425	701,940
<b>TOTAL EXPENDITURE</b>		<b>296,890</b>	<b>341,073</b>	<b>637,963</b>	<b>1,210,892</b>
<b>NET RESOURCES FOR THE YEAR</b>	6	<b>(72,510)</b>	<b>(0)</b>	<b>(72,510)</b>	<b>(79,349)</b>
Total funds brought forward		113,497	-	113,497	192,846
<b>TOTAL FUNDS CARRIED FORWARD</b>	12	<b>40,987</b>	<b>-</b>	<b>40,987</b>	<b>113,497</b>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The Notes form part of the financial statements.

# WIDOWS AND ORPHANS INTERNATIONAL (WOI)

## BALANCE SHEET As at 31 March 2016

	Note	2016 £	2015 £
<b>FIXED ASSETS</b>			
Tangible Assets	8	14,470	20,836
<b>CURRENT ASSETS</b>			
Debtors	9	57,301	91,156
Cash at bank and in hand		-	46,613
		<u>57,301</u>	<u>137,769</u>
<b>CREDITORS:</b> Amounts falling due within one year	10	<u>(30,784)</u>	<u>(45,108)</u>
<b>NET CURRENT ASSETS</b>		26,517	92,661
<b>Long Term Loan</b>		-	-
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>40,987</u>	<u>113,497</u>
<b>NET ASSETS</b>		<u>40,987</u>	<u>113,497</u>
<b>FUNDS</b>	12		
Restricted funds		-	-
Unrestricted - general funds		40,987	113,497
		<u>40,987</u>	<u>113,497</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 March 2016. The members have not required the charitable company to obtain an audit of its financial statements for the period ended 31 March 2016 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees on 26 May 2017 and were signed on its behalf by:



**Saumum Lwembe - Chair**

**The Notes part of the financial statements.**

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## WIDOWS AND ORPHANS INTERNATIONAL (WOI)

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### STATEMENT OF CASH FLOWS As at 31 March 2016

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	2016	2015
	£	£
<b>Net movement in funds</b>	<b>(72,510)</b>	<b>(79,349)</b>
Add: depreciation	6,366	6,841
Deduct: investment income shown in investing activities		
(Increase)/ decrease in debtors	33,855	138,072
Increase/ (decrease) in creditors	(14,324)	(46,374)
<b>Net cash provided by operating activities</b>	<b>(46,613)</b>	<b>19,190</b>
<b>Cash flows from investing activities</b>		
Investment income	-	-
Net disposals from investments	-	500
Cash paid in respect of tangible fixed assets	-	-
	-	500
Increase / (decrease) in cash and cash equivalents in the year	(46,613)	19,690
Cash and cash equivalents at the start of the year	46,613	26,923
<b>Total cash and cash equivalents at the end of the year</b>	<b>0</b>	<b>46,613</b>
<b>Cash at bank</b>	<b>-</b>	<b>46,613</b>

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## WIDOWS AND ORPHANS INTERNATIONAL (WOI)

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### NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2016

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#### 1. ACCOUNTING POLICIES

##### 1.1 Basis of preparation of financial statements.

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" revised in 2015, applicable accounting standards and the Companies Act 2006.

##### 1.2 Company status

The company is a company limited by guarantee. The members of the company are the Trustees named on legal and administrative details. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

##### 1.3 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the company for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

##### 1.4 Income

All income is included in the Statement of Financial Activities when the company is legally entitled to the income and the amount can be quantified with reasonable accuracy.

##### 1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources. Overheads and other salaries are allocated between the expense headings on the basis of head count. Liabilities are recognised when there is a legal or constructive obligation committing the charity to the expenditure.

Support costs are those costs incurred directly in support of expenditure on the objects of the Charity and are allocated on the basis of staff cost.

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## WIDOWS AND ORPHANS INTERNATIONAL (WOI)

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### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) For the year ended 31 March 2016

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#### 1. ACCOUNTING POLICIES (CONTINUED)

Governance costs are those incurred in connection with enabling the Charity to comply with external regulation, constitutional and statutory requirements and in providing support to the Trustees in the discharge of their statutory duties.

##### 1.6 Depreciation

Depreciation is provided using the following rates and bases to reduce by annual instalments the cost, less estimated residual value, of tangible assets over the estimated useful lives:

- Equipment 33% reducing balance
- Office furniture 25% reducing balance
- Computers 33% reducing balance

##### 1.7 Operating leases

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the SOFA as incurred.

##### 1.8 VAT

The charity is not registered for VAT and its expenses are therefore inflated by VAT which cannot be recovered.

# WIDOWS AND ORPHANS INTERNATIONAL (WOI)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31 March 2016

### 2. INCOME FROM CHARITABLE ACTIVITIES – GRANTS & CONTRACTS

	<b>Total 2016 £</b>	<b>Total 2015 £</b>
Barking & Dagenham College	<b>27,799</b>	42,494
Barking & Dagenham PCT	-	-
City and Islington College	-	47,342
Comic Relief	<b>285,425</b>	659,722
Commonwealth Professional Fellowship	-	-
East Tenders (Redbridge CVS)	-	84,243
Harmony House Dagenham CIC	-	-
Havering PCT	<b>35,139</b>	13,257
Volunteering Fund	-	9,999
Newham PCT	-	48,772
Westminster Adult Educ. Service	<b>78,656</b>	15,327
Positive East	<b>20,509</b>	18,570
Prospects Services Limited	-	76,745
Student fee	-	-
Others	-	580
	<b><u>447,528</u></b>	<b><u>1,017,051</u></b>

### 3. CHARITABLE ACTIVITIES

	<b>Health programme £</b>	<b>Training &amp; development £</b>	<b>International programme £</b>	<b>Total 2016 £</b>	<b>Total 2015 £</b>
Staff costs	20,639	134,982	7,792	<b>163,413</b>	284,068
Project costs	30,884	129,896	263,153	<b>423,933</b>	761,385
Support costs	4,125	32,012	14,480	<b>50,617</b>	165,439
	<b><u>55,648</u></b>	<b><u>296,890</u></b>	<b><u>285,425</u></b>	<b><u>637,963</u></b>	<b><u>1,210,892</u></b>



## WIDOWS AND ORPHANS INTERNATIONAL (WOI)

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) For the year ended 31 March 2016

#### 4. SUPPORT COSTS COMPRISE OF:

	Health programme	Training & Develop- ment	International Programme	Total 2016	Total 2015
	£	£	£	£	£
Staff costs	-	-	-	-	71,355
Office & other costs (including Governance costs –See note 5)	4,125	32,012	14,480	50,617	79,900
	<u>4,125</u>	<u>32,012</u>	<u>14,480</u>	<u>50,617</u>	<u>151,255</u>

Support costs are the costs of central management.

#### 5. Governance costs

	Total 2016 £	Total 2015 £
Independent Examination fees	3,000	9,016
Other costs	-	5,166
Support costs	-	6,841
	<u>3,000</u>	<u>21,024</u>

#### 6. NET EXPENDITURE FOR THE YEAR

The net expenditure for the year is stated after charging:

	2016 £	2015 £
Depreciation of tangible fixed assets	6,366	6,814
Independent examiner's remuneration	<u>3,000</u>	<u>6,500</u>

During the year, no Trustees received any remuneration (2015 - £NIL).

During the year, no Trustees received any benefits in kind (2015 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2015 - £NIL).

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## WIDOWS AND ORPHANS INTERNATIONAL (WOI)

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### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) For the year ended 31 March 2016

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#### 7. STAFF COSTS AND NUMBERS

Staff costs were as follows:

	2016	2015
	£	£
Wages and salaries	127,803	281,091
Social security costs	10,427	24,073
Other Staff cost	554	259
Consultants	17,183	-
	<u>155,967</u>	<u>305,423</u>

The average number of full-time equivalent employees during the year was as follows:

	2016	2015
	£	£
Charitable activities	4	17
Support activities	1	1
	<u>5</u>	<u>18</u>

The number of employees whose emoluments (salaries, wages and benefits in kind) fell within the following bands:

	2016	2015
£60,000 - £69,999	-	-
	<u>-</u>	<u>-</u>

# WIDOWS AND ORPHANS INTERNATIONAL (WOI)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) For the year ended 31 March 2016

### 8. TANGIBLE FIXED ASSETS

	Office Equipment £	Computers £	Furniture £	Total £
<b>Cost</b>				
At 1 April 2015	25,143	109,420	39,690	174,253
Additions	-	-	-	-
At 31 March 2016	25,143	109,420	39,690	174,253
<b>Depreciation</b>				
At 1 April 2015	13,843	106,262	33,312	153,417
Charged in the year	3,729	1,043	1,594	6,366
At 31 March 2015	17,572	107,305	34,906	160,258
<b>Net Book Value</b>				
31 March 2016	7,571	2,115	4,784	14,470
31 March 2015	11,300	3,158	6,378	20,836

### 9. DEBTORS

	2016 £	2015 £
Debtors and accrued income	6,917	24,419
Prepayments and other debtors	50,384	66,737
	57,301	91,156

### 10. CREDITORS – AMOUNTS FALLING DUE WITHIN ONE YEAR

	2016 £	2015 £
Trade creditors	-	12,436
Social security and other taxes	17,092	26,303
Accruals and other creditors	3,123	6,369
Bank overdraft	10,569	-
	30,784	45,108

# WIDOWS AND ORPHANS INTERNATIONAL (WOI)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) For the year ended 31 March 2016

### 11. CREDITORS – AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2016 £	2015 £
Long term loan	-	-

In 2006/07, WOI launched a capacity building scheme to support enterprises in Barking and Dagenham. The long term loan was obtained from London Rebuilding Society (LRS) to support small groups wishing to set up social enterprises. The scheme is now closed.

### 12. MOVEMENT IN FUNDS

#### RESTRICTED FUNDS

	Brought forward £	Incoming resources £	Resources expended £	Transfers £	Carried forward £
Health programme	-	55,648	(55,648)	-	-
International programme	-	285,425	(285,425)	-	-
	-	341,073	(341,073)	-	-

Grants or Service Level Agreements, which are received for specific projects, are accounted for as restricted funds. Each of the projects is described in the trustees report in more detail.

#### UNRESTRICTED FUNDS

	Brought forward £	Incoming resources £	Resources expended £	Transfers £	Carried forward £
General funds	113,497	224,380	(296,890)	-	40,987
	113,497	224,380	(296,890)	-	40,987

## WIDOWS AND ORPHANS INTERNATIONAL (WOI)

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) For the year ended 31 March 2016

#### 12. MOVEMENT IN FUNDS (CONTINUED)

##### SUMMARY OF FUNDS

	Brought forward £	Incoming resources £	Resources expended £	Transfers £	Carried forward £
Restricted funds	-	341,073	(341,073)	-	-
General funds	113,497	224,380	(296,890)	-	40,987
	<u>113,497</u>	<u>565,453</u>	<u>(637,963)</u>	<u>-</u>	<u>40,987</u>

#### 13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	Total funds 2016 £	Total funds 2015 £
Fixed assets	14,470	-	14,470	20,836
Current assets	57,301	-	57,301	137,769
Liabilities	(30,784)	-	(30,784)	(45,108)
	<u>40,987</u>	<u>-</u>	<u>40,987</u>	<u>113,497</u>

#### 14. OPERATING LEASE COMMITMENTS

At 31 March 2016 the company had annual commitments under non-cancellable operating lease as follows:

	2016 £	2015 £
<b>Expiry date:</b>		
Less than a year	<u>-</u>	<u>-</u>
One to five years	<u>11,000</u>	<u>11,000</u>
More than five years	<u>-</u>	<u>-</u>

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## **WIDOWS AND ORPHANS INTERNATIONAL (WOI)**

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### **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)** **For the year ended 31 March 2016**

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#### **15. SHARE CAPITAL**

Widows and Orphans International is a company limited by guarantee and has no share capital. Each member is liable to contribute a sum not exceeding £1 in the event of the charity being wound up.

#### **16. TAXATION**

Under the provision of TA 1988 sections 505 and 506, the charitable company is not liable to tax on its charitable grants, donations or fee income earned in the course of its charitable activities, so long as the income is applied for the purposes of the company's charitable aims.