Project Orchid Limited

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Project Orchid Limited

Reference and Administrative Details

Trustees
Ms C Belaman, Chair  
Mr J Drummond  
Ms C Esser  
Ms A M H Meyer  
Ms E Paulson  
Ms C Presern  
Ms D A Rive, Treasurer (resigned 15/11/2021)  
Mr S J Ssentongo  
Dr R M E Youssif

Chief Executive Officer  
Grethe Peterson

Principal Office
The Foundry  
17-19 Oval Way  
London  
SE11 5RR

Company Registration Number  
07467568

Charity Registration Number  
1141057

Bankers
Co-operative Bank  
1 Balloon Street  
Manchester  
M60 4EP  

Nationwide Building Society  
80 St James Street  
Burnley  
Lancashire  
BB11 1PH

Auditor
KM  
1st Floor  
Block C The Wharf  
Manchester Road  
Burnley  
Lancashire  
BB11 1JG
Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2021.

Objectives and activities

Objects and aims

The charity's objects ("objects") as per its Articles of Association are specifically restricted to the following:

(1) To promote human rights in particular female genital cutting ("FGC") as an infringement of human rights (as set out in the Universal Declaration of Human Rights and subsequent United Nations conventions and declarations) throughout the world by all or any of the following means:
   a. monitoring abuses of human rights;
   b. obtaining redress for the victims of human rights abuse;
   c. relieving need among the victims of human rights abuse;
   d. research into human rights issues;
   e. providing technical advice to government and others on human rights matters;
   f. contributing to the sound administration of human rights law;
   g. commenting on proposed human rights legislation;
   h. raising awareness of human rights issues;
   i. promoting public support for human rights;
   j. promoting respect for human rights among individuals and corporations;
   k. international advocacy of human rights; and
   l. eliminating infringements of human rights.

(2) To advance the education of the public relating to FGC.

(3) To promote the physical and mental health of sufferers of FGC.

The aims of Project Orchid are:

Orchid Project’s vision is a world free from female genital cutting (FGC). Our mission is to accelerate abandonment of FGC around the world.

Orchid Project carries out activities in the belief that FGC can and will end if:
   • Policy, programmes and resourcing are in place to end FGC;
   • Multi-actor networks diffuse abandonment; and
   • Communities embrace rights-based dialogue, and engage with information and support to abandon FGC.

Orchid Project understands its primary role is to be a catalyst, supporting actors at many levels to embrace change, promote and disseminate best practice, and to make investment, policy and programmatic decisions that end FGC.

Orchid Project raises awareness and advocates at the global level to ensure that governments and other international bodies prioritise and resource the abandonment of FGC. We partner with grassroots organisations in FGC practising countries to accelerate the abandonment of cutting through increased dialogue at the community level. We also share knowledge and best practice of how FGC can end, and we amplify the grassroots voice in the global conversation of the issue.
Achievements
Despite the challenges faced in 2020, with the support of our donors, we still made great progress towards ending FGC in the communities we work with.

Accelerating an end to FGC in Kenya
Orchid Project started the ambitious three-year project to see an end to cutting in Kenyan Maasai and Samburu communities begin. As part of this project, we are already seeing extremely positive signs of real attitudinal change with over 60% of targeted community members supporting moves towards FGC abandonment. Our efforts will now focus on both maintaining and increasing these levels, as well as converting this attitudinal change into behaviour change that actually sees cutting end. This will require our continued work with Leaders and Elders in the communities who look to for guidance and instruction. We are so encouraged to see these results, particularly during the last 12 months with the impact of the pandemic driving up cutting rates and impacting women so disproportionately and we are still on track with the overall project goal to reduce cutting in the area by 10 to 19 percentage points by the end of the project in 2023.

As part of this project, we are also building the capacity of our partners, S.A.F.E. Kenya and Coalition of Violence Against Women (COVAW), developing new tailored community approaches and scaling their activities to new areas.

Asia Network to end FGC
We are continuing to develop the Asia Network to end FGM/C with our partner ARROW, who are based in Malaysia. The network aims to counter the idea that FGC is solely an African Issue and to support an end to FGC in the Asia region in a safe and supportive space.

The first regional convening of Asia Network members took place virtually in November 2020 with 51 network members attending from 13 different Asian countries. This convening helped strengthen the foundations of the network, bringing definition and clarity to the work and approach to ending FGC in Asia, and facilitated democratic decision making on key governance issues. The event had a panel on religion and FGC where the activists shared how they worked on delinking the practice of cutting from religion. The network now has 110 organisational members from 14 countries in Asia including Myanmar, Mongolia, Vietnam and Nepal, as well as 6 countries outside of Asia.

The impacts of COVID-19 on Female Genital Cutting
We have successfully launched our briefing of COVID-19 on FGC which received positive feedback from donors, partners, governments, and UN agencies.

COVID-19 has had a significant impact on all aspects of our lives and work globally. This policy briefing from Orchid Project highlighted the gendered impact and significant challenges to the movement to end female genital cutting (FGC) presented by the global pandemic. It provided findings on COVID-19’s impact on FGC trends, recommendations and mitigating strategies that grassroots organisations and activists are using in response to the pandemic.
Trustees' Report (continued)

Key Findings from the briefing:

- Increased rates of FGC reported across East and West Africa as a result of lockdowns
- An urgent lack of FGC integration within COVID-19 response efforts, leaving girls with no recourse to essential prevention, protection, and support services
- Shrinking civil society space for FGC organisations and reduced access to funding

This briefing was developed by Orchid Project with contributions and case studies from grassroots partners, survivors, activists, academics and researchers across West Africa, East Africa and the horn, and Asia.

Increasing resources to end FGC

In December 2020, we led a session at the International Federation of Obstetricians and Gynaecologists (FIGO) in Kigali, Rwanda to discuss increased medicalisation of cutting. This is where FGC is carried out by medical professionals but it can perpetuate the falsehood that medicalised cutting is acceptable and less harmful. As a result of our presence at FIGO, the Federation has now implemented FGC into the curriculum for their medical professionals and will continue to discuss the issue at future congresses. Propelled by this result, we will continue highlighting the problems around increased medicalisation of FGC, and share more information about the practice, drivers and impacts of medicalisation of FGC with health professionals.

Activities
Adapting to a Pandemic

We were forced to adapt at pace as a result of COVID-19. During the pandemic, we continued to pioneer using technology to reach communities. For example, COVAW introduced regular radio shows for an average audience of over 100,000; and have set up helplines to ensure FGC stays on the agenda and communities still have access to support.

Our partner S.A.F.E. in Kenya received special permission from governing bodies to continue to hold socially distanced community meetings in Samburu to share messages on both COVID-19 infection prevention and FGC. S.A.F.E. have also developed a film documenting their work to end FGC during the pandemic and how community abandonment continues to happen. The film has been shared beyond the communities we can physically reach, helping to lift the silence shrouding FGC. You can watch the film here!

By remaining active in the community and sharing relevant and reliable information (including on COVID-19), our partners continue to lead this vital dialogue on FGC and see community-led change towards opinions and attitudes on ending cutting.

We also joined the Global Resilience Fund, which is a donor-consortium funding young women-led organisations on a range of issues affected by COVID-19. Until we joined, the fund focused on climate justice, people with disabilities, violence against women and girls, LGBTQ rights and sexual and reproductive health rights. The $1bn fund now also funds organisations and activists working on ending FGC. The aim of our participation was to make sure that FGC becomes an issue covered in future emergency responses and as we work towards mainstreaming FGC to achieve gender equality.
A Leading Voice
In September 2020, Orchid Project, along with 40 partners in 18 different countries published a policy briefing paper to scope the impact of COVID-19 on FGC and provide recommendations and mitigating strategies, so the practice does not become a forgotten issue.

This policy briefing has provided valuable intelligence for ending cutting, with findings in Asia showing health centres ceasing FGC during COVID as it was not categorised as an "essential service." This provides an opportunity for strategic advocacy with health professionals, to slow the rise of cutting in medical settings in Malaysia as we pose the question why continue medicalised FGC if it was not essential during a pandemic. The briefing has also further cemented Orchid Project as a thought-leader in the end FGC sector and among multilateral stakeholders, such as UN Women, the UK government and Global Affairs Canada.

Capacity Building
Throughout the year, we have been working with 18 pioneering grassroots organisations in Africa, developing their capacity in programmes and activities that will help to end female genital cutting in their communities, regions and countries. Through this piece of work, grassroots organisations have learnt about social norms, gender norms, building political will, the role of health workers in ending FGC and we have developed multiple spaces and networks for peer to peer learning and support. This work enables us to have a much wider impact across country borders, than just the direct communities we can reach.

Future Prospects
Into 2021/22 we will continue working towards our new strategy to reach new heights and scalability in our vital work. We aim to do this in the following three ways;

I. Increasing commitments and resources to end FGC:
   - We will work as a key consortium member of the Africa-led Movement to End FGM/C; a 5-year project to reduce the prevalence of FGC across the continent of Africa. We will undertake global advocacy components to improve legislation, support, and funding towards ending cutting both among donor governments and practicing country governments.
   - We will continue to strengthen the Asia Network and build the Asian movement to end FGC. We will support our partners in Asia to grow and catalyse the Asia Network, organising a gathering in the region for NGOs and activists working on FGC and related issues.

II. Supporting communities to abandon FGC
   - We will continue to support our grassroot partners to deliver community engagement, national and regional advocacy activities in Kenya and beyond, as we begin new activities in Ethiopia! The new project in Ethiopia will work with communities in Oromia, where as many as 88% of women undergo FGC. Our programme will begin with a pilot as we seek funding to scale the plans where we could see FGC prevalence reduce by 17% in three years.
III. Generating research and evidence of best practice for accelerating the end of FGC.

- Orchid Project will strengthen the positioning of ending FGC by placing it central to achieving global gender equality goals by producing a policy briefing paper on the gender transformative approach of ending FGC. This will then form part of our advocacy for the inclusion of FGC interventions across girls’ education, gender-based violence and sexual and reproductive health programming.

- We will commit to leading evidence-driven prevention programming by exploring the potential of gender transformative approaches (GTA) to ending FGC. Leveraging our existing networks and a growing movement to end the practice, we will produce research and evidence focussed on gender transformative approaches in programmes and interventions seeking to end the practice. We will then utilise our expertise and research to build the capacity of grassroots organisations seeking to implement gender transformative approaches in the work they undertake with communities and to promote the research findings within the academia and civil society organisations.

Financial review

Financial position

Income for the year amounted to £822,424 (previous year £829,079). Under agreed memorandum of undertakings entered into with our Partners and in support of grassroot organisations to deliver projects, a total of £262,917 was paid and included in our expenditure on charitable activities. There was a deficit incurred on the unrestricted fund of £85,479 (previous year £33,789). Unrestricted reserves are £235,752, still over our Policy on Reserves (see below).

Policy on reserves

Orchid Project aims to hold reserves equivalent to 20% of all core and running costs, which based on the 31st March, 2021 amounts to £120,137. At the financial year end our unrestricted reserves amount to £235,752 which are in excess of the reserves policy.

Principal funding sources

In the year 2020-21, Orchid Project’s primary sources of funding consists of contracts and grants from trusts and foundations, donations from individuals and major donors. Orchid Project would like to thank our generous donors for their invaluable support which has enables us to achieve so much.

Investment policy and objectives

The charity holds its funds in a current account with Co-operative Bank and a deposit account with Nationwide Building Society.
Fundraising disclosures

Orchid Project is registered with the Fundraising Regulator and as such is required to report on how we comply with the standards established by the Regulator and advise as follows:

We do not engage professional fundraisers or have commercial participators.

There are no failures to comply with the Fundraising Regulator's standards.

There have been no complaints about our fundraising activities.

We are registered with the Institute of Fundraising and our head of fundraising is a member of our senior management team.

Our funds are largely raised through the generosity of individuals, Trusts, Foundations and organisations who we keep updated about our work through regular newsletters, emails and events.

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing financial statements.

Structure, governance and management

Nature of governing document

Orchid Project was incorporated on 13th December 2010 as a Company Limited by Guarantee, number 07467568 and as of 1 April 2011, registered with the Charity Commission under number 1141057. Orchid Project acts according to its Memorandum and Articles of Association.

Recruitment and appointment of trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of Articles of Association.

Organisational structure

The Trustees have control of the Charity and its property and funds. They meet quarterly to agree the organisational strategy and areas of activity for Orchid Project, including consideration of strategic direction, accountability, financial management, grant making, fundraising and performance. The Trustees regularly attend Orchid Project events and provide continuous support to the CEO and staff members. All Trustees give of their time freely and no trustee remuneration was paid in the year.

In early September, the CEO announced that she will be joining one of the Donors to Orchid Project as CEO. The Trustees have started the search of the new CEO with panel interviews in November. Delphine Rive, previously Treasurer of Orchid Project, stepped down on 15th November, 2021 to take on the role of Interim CEO.

Orchid Project had an average of 10 members of staff during the year. A Senior Management Team comprising the CEO and Team Heads has been established and meets bi-monthly to ensure that decisions and responsibilities are shared, and a wide perspective is brought to all strategic management.
Major risks and management of those risks
The Trustees continue to consider and review the major risks to which the charity is exposed and monitor the systems and procedures to manage those risks. The following aspects are considered:
- The charity’s objectives and strategies
- The nature and scope of the charity’s activities
- External legislation and regulations
- The operating structure of the charity
- Financial stability

Safeguarding
Orchid Project continues to improve its safeguarding procedures and that of the partners it works with in Kenya and Ethiopia. There were no complaints received in the year.

Financial instruments
Objectives and policies
The charity only holds basic financial instruments.

Small companies provision statement
This report has been prepared in accordance with the small companies regime under the Companies Act 2006. The annual report was approved by the trustees of the charity on 13th December 2021 and signed on its behalf by:

Ms C Belaman
Trustee
Project Orchid Limited

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Project Orchid Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and 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.

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

Approved by the trustees of the charity on 13th December, 2021 and signed on its behalf by:

Ms C Belaman
Trustee
Project Orchid Limited

Independent Auditor's Report to the Members of Project Orchid Limited

Opinion
We have audited the financial statements of Project Orchid Limited (the 'charity') for the year ended 31 March 2021, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:
• give a true and fair view of the state of the charity's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
• have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
• have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor’s responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC’s Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern
In auditing the financial statements, we have concluded that the trustees’ use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the academy’s ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information
The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor’s report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent
with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:
• the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
• the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:
• adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
• the financial statements are not in agreement with the accounting records and returns; or
• certain disclosures of trustees remuneration specified by law are not made; or
• we have not received all the information and explanations we require for our audit.

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities (set out on page 10), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.
Auditor’s responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

The extent to which the audit was considered capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations.
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our knowledge and experience of the charity sector.
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the academy, including the Companies Act 2006 and the Charities Act 2011.
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence.
- we identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity’s financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud.
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.
To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures on material balances for which robust, substantive analytical procedures have been undertaken to identify any unusual or unexpected relationships.
- tested journal entries to identify unusual transactions.
- investigated the rationale behind significant or unusual transactions.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council’s website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditors report.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Mark Heaton (Senior Statutory Auditor)

For and on behalf of KM, Statutory Auditor
1st Floor
Block C The Wharf
Manchester Road
Burnley

BB11 1JG
Date:..............
Project Orchid Limited

Statement of Financial Activities for the Year Ended 31 March 2021
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

<table>
<thead>
<tr>
<th>Note</th>
<th>income and endowments from:</th>
<th>Unrestricted Funds £</th>
<th>Restricted Funds £</th>
<th>Total £</th>
<th>Total £</th>
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<td>Donations and Legacies</td>
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<td>Charitable activities</td>
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<td>462,405</td>
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<td>Investment Income</td>
<td>5</td>
<td>100</td>
<td>100</td>
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<td></td>
<td>Total Income</td>
<td></td>
<td>360,019</td>
<td>462,405</td>
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<th>Unrestricted Funds £</th>
<th>Restricted Funds £</th>
<th>Total £</th>
<th>Total £</th>
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<tr>
<td></td>
<td>Raising Funds</td>
<td>6</td>
<td>93,440</td>
<td>93,440</td>
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<td>Charitable activities</td>
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<td>352,058</td>
<td>462,405</td>
<td>814,463</td>
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<td></td>
<td>Total Expenditure</td>
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<td>462,405</td>
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<th>Unrestricted Funds £</th>
<th>Restricted Funds £</th>
<th>Total £</th>
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<tr>
<td></td>
<td>(85,479)</td>
<td></td>
<td>(85,479)</td>
<td>(303,042)</td>
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<table>
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<th>Note</th>
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<th>Unrestricted Funds £</th>
<th>Restricted Funds £</th>
<th>Total £</th>
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<td></td>
<td>(85,479)</td>
<td></td>
<td>(85,479)</td>
<td>(303,042)</td>
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<tr>
<th>Note</th>
<th>Reconciliation of funds</th>
<th>Unrestricted Funds £</th>
<th>Restricted Funds £</th>
<th>Total £</th>
<th>Total £</th>
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<tbody>
<tr>
<td></td>
<td>Total funds brought forward</td>
<td>321,231</td>
<td>-</td>
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<td>624,273</td>
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<tr>
<td></td>
<td>Total funds carried forward</td>
<td>235,752</td>
<td>-</td>
<td>235,752</td>
<td>321,231</td>
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## Balance Sheet as at 31 March 2021

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<th>Note</th>
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<th>Total</th>
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<tr>
<td></td>
<td></td>
<td>2021</td>
<td>2020</td>
</tr>
<tr>
<td></td>
<td></td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td></td>
<td>Debtors</td>
<td>455,355</td>
<td>146,841</td>
</tr>
<tr>
<td></td>
<td>Cash at bank and in hand</td>
<td>434,255</td>
<td>398,082</td>
</tr>
<tr>
<td></td>
<td><strong>Total</strong></td>
<td><strong>889,610</strong></td>
<td><strong>544,923</strong></td>
</tr>
<tr>
<td></td>
<td>Creditors: Amounts falling due within one year</td>
<td>(653,858)</td>
<td>(223,692)</td>
</tr>
<tr>
<td></td>
<td><strong>Net assets</strong></td>
<td><strong>235,752</strong></td>
<td><strong>321,231</strong></td>
</tr>
<tr>
<td></td>
<td>Funds of the charity:</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Restricted funds</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Unrestricted funds</td>
<td>235,752</td>
<td>321,231</td>
</tr>
<tr>
<td></td>
<td><strong>Total funds</strong></td>
<td><strong>235,752</strong></td>
<td><strong>321,231</strong></td>
</tr>
</tbody>
</table>

The financial statements on pages 16 to 25 were approved by the trustees, and authorised for issue on 13th December 2021 and signed on their behalf by:

[Signature]

Ms C Belaman
Trustee
## Statement of Cash Flows for Year-Ended 31 March 2021

<table>
<thead>
<tr>
<th>Note</th>
<th>Total 2021</th>
<th>Total 2020</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td><strong>Cash flows from operating activities</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net cash (expenditure) income</td>
<td>(85,479)</td>
<td>(303,042)</td>
</tr>
<tr>
<td><strong>Adjustments to cash flows from non-cash items</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Investment income</td>
<td>5</td>
<td>(100)</td>
</tr>
<tr>
<td>(Increase) Decrease in debtors</td>
<td>13</td>
<td>(308,514)</td>
</tr>
<tr>
<td>(Decrease) Increase in creditors</td>
<td>14</td>
<td>(138,540)</td>
</tr>
<tr>
<td>Increase in deferred income</td>
<td>14</td>
<td>568,706</td>
</tr>
<tr>
<td><strong>Net cash flows from operating activities</strong></td>
<td></td>
<td>36,073</td>
</tr>
<tr>
<td><strong>Cash flows from Investing activities</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest receivable and similar income</td>
<td>5</td>
<td>100</td>
</tr>
<tr>
<td><strong>Net (decrease) Increase in cash and cash equivalents</strong></td>
<td></td>
<td>36,173</td>
</tr>
<tr>
<td>Cash and cash equivalents at 1 April</td>
<td></td>
<td>398,082</td>
</tr>
<tr>
<td><strong>Cash and cash equivalents in 31 March</strong></td>
<td></td>
<td>434,255</td>
</tr>
</tbody>
</table>
Notes to the Financial Statements for the Year Ended 31 March 2021

1 Charity status
The charity is limited by guarantee, incorporated in, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
The Foundry
17-19 Oval Way
London
SE11 5RR

2 Accounting policies
Summary of significant accounting policies and key accounting estimates
The principal accounting policies, judgements, and key sources of estimation applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
The financial statements have been prepared under the historical cost convention in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation
Project Orchid Limited meets the definition of a public benefit entity under FRS 102.

Going concern
The trustees assess whether the use of the going concern basis is appropriate, ie: whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the charity’s ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

Income
All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.
Deferred income
Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:
- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset’s use. Other support costs are allocated based on the spread of staff costs.

Expenditure on raising funds
This includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Charitable activities
Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs
These include the costs attributable to the charity’s compliance with constitutional and statutory requirements, including audit, strategic management and trustees’s meetings and reimbursed expenses.

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Trade debtors
Trade debtors are amounts due for services performed in the ordinary course of business.

Trade creditors
Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers.
Notes to the Financial Statements for the Year Ended 31 March 2021 (continued)

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Critical accounting estimates and areas of judgement
Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. There are no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

The trustees have established that there are no areas of judgement which are deemed to be critical to the charity’s financial statements.

Pensions and other post retirement obligations
The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments
The charity only holds basic financial instruments as defined in FRS 102. The financial assets and financial liabilities of the charity and their measurement basis are as follows:

Financial assets – trade and other debtors are basic financial instruments. Prepayments are not financial instruments.

Cash at bank – is classified as a basic financial instrument and is measured at face value.

Financial liabilities – trade creditors, accruals and other creditors are financial instruments. Taxation and social security are not included in the financial instruments’ disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another instrument.
### 3. Income from Donations & Legacies

<table>
<thead>
<tr>
<th>Unrestricted Funds</th>
<th>Restricted Funds</th>
<th>Total 2021</th>
<th>Total 2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>Donations and legacies:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Appeals and donations</td>
<td>54,796</td>
<td>54,796</td>
<td>63,013</td>
</tr>
<tr>
<td></td>
<td>54,796</td>
<td>54,796</td>
<td>63,013</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>54,796</strong></td>
<td><strong>54,796</strong></td>
<td><strong>63,013</strong></td>
</tr>
</tbody>
</table>

### 4. Income from Charitable activities

<table>
<thead>
<tr>
<th>Unrestricted Funds</th>
<th>Restricted Funds</th>
<th>Total 2021</th>
<th>Total 2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>Charitable activities</td>
<td>305,123</td>
<td>462,405</td>
<td>767,528</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>305,123</strong></td>
<td><strong>462,405</strong></td>
<td><strong>767,528</strong></td>
</tr>
</tbody>
</table>

### 5. Investment Income

<table>
<thead>
<tr>
<th>Unrestricted Funds</th>
<th>Restricted Funds</th>
<th>Total 2021</th>
<th>Total 2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>Interest receivable and similar income</td>
<td>100</td>
<td>100</td>
<td>603</td>
</tr>
<tr>
<td>Interest receivable on bank deposits</td>
<td>100</td>
<td>100</td>
<td>603</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>100</strong></td>
<td><strong>100</strong></td>
<td><strong>603</strong></td>
</tr>
</tbody>
</table>

### 6. Expenditure on Raising Funds

<table>
<thead>
<tr>
<th>Direct costs</th>
<th>Staff costs</th>
<th>Support costs</th>
<th>Total 2021</th>
<th>Total 2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>13,862</td>
<td>57,091</td>
<td>22,887</td>
<td><strong>93,440</strong></td>
<td><strong>162,693</strong></td>
</tr>
</tbody>
</table>

### 7. Expenditure on Charitable Activities

<table>
<thead>
<tr>
<th>£</th>
<th>£</th>
<th>£</th>
<th>£</th>
</tr>
</thead>
<tbody>
<tr>
<td>Direct costs</td>
<td>69,198</td>
<td>262,099</td>
<td>331,297</td>
</tr>
<tr>
<td>Staff costs</td>
<td>196,917</td>
<td>175,646</td>
<td>372,563</td>
</tr>
<tr>
<td>Support costs</td>
<td>85,943</td>
<td>24,660</td>
<td>110,603</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>352,058</strong></td>
<td><strong>482,405</strong></td>
<td><strong>814,463</strong></td>
</tr>
</tbody>
</table>

22
8. Governance Costs

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted</th>
<th>Total</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Audit fees</td>
<td>3,900</td>
<td>3,900</td>
<td>5,700</td>
</tr>
</tbody>
</table>

9. Trustee remuneration and expense

No Trustees, other than those reported below, nor any persons connected with them, have received any remuneration from the charity during the year. No Trustees have received any reimbursed expenses or any other benefits from the charity during the year.

Following discussion and approval Rewan Youssif supported the Options funded Advocacy programme pending recruitment of the full-time Advocacy Manager. Total fees paid in 20-21 amounted to £3,324.20

10. Support Costs

<table>
<thead>
<tr>
<th></th>
<th>Charitable activities</th>
<th>Raising funds</th>
<th>Total 2021</th>
<th>Total 2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>Staff costs</td>
<td>76,693</td>
<td>15,731</td>
<td>92,424</td>
<td>204,569</td>
</tr>
<tr>
<td>General costs</td>
<td>30,674</td>
<td>6,292</td>
<td>36,966</td>
<td>110,984</td>
</tr>
<tr>
<td>Governance costs</td>
<td>3,236</td>
<td>664</td>
<td>3,900</td>
<td>5,700</td>
</tr>
<tr>
<td></td>
<td><strong>110,603</strong></td>
<td><strong>22,687</strong></td>
<td><strong>133,290</strong></td>
<td><strong>321,253</strong></td>
</tr>
</tbody>
</table>

11. Staff Costs

The aggregate payroll costs were as follows:

<table>
<thead>
<tr>
<th></th>
<th>2021</th>
<th>2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wages and salaries</td>
<td>£422,476</td>
<td>£465,784</td>
</tr>
<tr>
<td>Social security costs</td>
<td>£46,051</td>
<td>£48,502</td>
</tr>
<tr>
<td>Pension costs</td>
<td>£16,477</td>
<td>£16,793</td>
</tr>
<tr>
<td></td>
<td><strong>485,004</strong></td>
<td><strong>531,079</strong></td>
</tr>
</tbody>
</table>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

<table>
<thead>
<tr>
<th></th>
<th>2021</th>
<th>2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>Charity management and administration</td>
<td>10</td>
<td>11</td>
</tr>
</tbody>
</table>

The number of employees whose emoluments fell within the following bands was:

<table>
<thead>
<tr>
<th>Emoluments Band</th>
<th>2021</th>
<th>2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>£70,001 - £80,000</td>
<td></td>
<td>1</td>
</tr>
<tr>
<td>£90,001 - £100,000</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Notes to the Financial Statements for the Year Ended 31 March 2021 (continued)

11. Auditor’s Remuneration

<table>
<thead>
<tr>
<th></th>
<th>2021</th>
<th>2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>Audit of the financial statements</td>
<td>3,900</td>
<td>5,700</td>
</tr>
</tbody>
</table>

12. Taxation
The charity is a registered charity and therefore exempt from taxation.

13. Debtors

<table>
<thead>
<tr>
<th></th>
<th>2021</th>
<th>2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>Trade debtors</td>
<td>431,864</td>
<td>146,841</td>
</tr>
<tr>
<td>Accrued Income</td>
<td>23,491</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>455,355</strong></td>
<td><strong>146,841</strong></td>
</tr>
</tbody>
</table>

14. Creditors

<table>
<thead>
<tr>
<th></th>
<th>2021</th>
<th>2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>Trade creditors</td>
<td>890</td>
<td>139,826</td>
</tr>
<tr>
<td>Deferred Income</td>
<td>631,227</td>
<td>62,521</td>
</tr>
<tr>
<td>Accruals</td>
<td>8,492</td>
<td>5,700</td>
</tr>
<tr>
<td>Other taxation and social security</td>
<td>11,028</td>
<td>13,376</td>
</tr>
<tr>
<td>Other creditors</td>
<td>2,221</td>
<td>2,269</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>653,858</strong></td>
<td><strong>223,692</strong></td>
</tr>
</tbody>
</table>

15. Pension and other schemes
The Charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £16,477 (2020 - £16,793)
16. Funds

<table>
<thead>
<tr>
<th></th>
<th>Balance at 1 April 2020</th>
<th>Incoming Resources</th>
<th>Resources expended</th>
<th>Balance at 31 March 2021</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Unrestricted Funds</strong></td>
<td>£321,231</td>
<td>£360,019</td>
<td>(£445,498)</td>
<td>£235,752</td>
</tr>
<tr>
<td><strong>Restricted Funds</strong></td>
<td></td>
<td>£462,405</td>
<td>(£462,405)</td>
<td></td>
</tr>
<tr>
<td><strong>Total Funds</strong></td>
<td></td>
<td></td>
<td></td>
<td>£235,752</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>Balance at 1 April 2019</th>
<th>Incoming Resources</th>
<th>Resources expended</th>
<th>Balance at 31 March 2020</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Unrestricted Funds</strong></td>
<td>£355,020</td>
<td>£660,855</td>
<td>(£694,644)</td>
<td>£321,231</td>
</tr>
<tr>
<td><strong>Restricted Funds</strong></td>
<td></td>
<td>£168,224</td>
<td>(£437,477)</td>
<td></td>
</tr>
<tr>
<td><strong>Total Funds</strong></td>
<td></td>
<td></td>
<td></td>
<td>£321,231</td>
</tr>
</tbody>
</table>

17. Analysis of net assets between funds

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted funds</th>
<th>Restricted funds</th>
<th>Total funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>2021</td>
<td>£258,383</td>
<td>£631,227</td>
<td>£889,610</td>
</tr>
<tr>
<td></td>
<td>(£22,631)</td>
<td>(£631,227)</td>
<td>(£653,858)</td>
</tr>
<tr>
<td>Total net assets</td>
<td></td>
<td></td>
<td>£235,752</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted funds</th>
<th>Restricted funds</th>
<th>Total funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>2020</td>
<td>£341,875</td>
<td>£203,048</td>
<td>£544,923</td>
</tr>
<tr>
<td></td>
<td>(£20,644)</td>
<td>(£203,048)</td>
<td>(£223,692)</td>
</tr>
<tr>
<td>Total net assets</td>
<td>£321,231</td>
<td></td>
<td>£321,231</td>
</tr>
</tbody>
</table>

Unrestricted funds are those available for use at the discretion of the Trustees to further the objects of the Charity.

Restricted funds are from a variety of sources, including family trust and foundations, some which have been given anonymously. For these reasons individual funds are not shown.