Coptic Orphans

Trustees' Annual Report

Trustees' Annual Report for the period							
Period Start Date				Period End Date			
	Day	Month	Year		Day	Month	Year
From	1	**January**	**2025**	To	31	**December**	**2025**

The trustees present their annual report together with the financial statements of Coptic Orphans for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the Charities Act 2011 and follow the recommendations in *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) (Charities SORP (FRS 102))*. As the charity's gross income exceeds £500,000, the report and accounts follow the disclosure requirements applicable to larger charities under the SORP.

Administrative Overview	
Charity Name	**Coptic Orphans**
Charity Number	**1133307**
Registered Office	**7 The Willows Parbrook, Billinghurst, RH9 14WL**

CHARITY TRUSTEES

Trustee Name	Position	Appointment
Sherif Helmy	Chair	21 March 2021
Nermien Riad	Trustee	16 December 2009
Mariola Marzouk	Trustee	21 April 2021
Beshoy Guirguis	Trustee	25 September 2025

1 Structure, Governance & Management.

1.1 Governing Document.

Coptic Orphans is a registered charity in England and Wales, constituted as a Charitable Incorporated Organisation (CIO). The charity was originally registered as a charitable company and converted to CIO status in 2021. As a CIO, the charity is a body corporate with independent legal personality, and the liability of its trustees is limited in accordance with its constitution.

1.2 Relationship with Coptic Orphans Support Association (COSA).

Coptic Orphans is affiliated with Coptic Orphans Support Association (COSA), a US 501(c)(3) nonprofit corporation based in Virginia, under an Affiliation Agreement dated 15 January 2022 and a related Services Agreement. Under the Affiliation

Agreement, COSA is responsible for program implementation that serves the objectives of the charity.

1.3 Trustee Recruitment & Appointment.

Trustees are recruited based on the charity's needs and may be recommended by existing Trustees. Potential candidates participate in an initial conversation with the Chair and are considered for suitability for Board service. Candidates who proceed are invited to the formal nomination and election process. Appointment is subject to approval by the trustees in accordance with the applicable governance requirements.

Following appointment, new trustees complete an induction process that includes orientation to Coptic Orphans' mission, programs, governance structure, trustees' roles and responsibilities, and applicable UK requirements. Trustees also receive access to relevant governance policies and organizational resources.

1.4 Statement of Public Benefit.

The Trustees confirm that they have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit and are satisfied that the charity's activities set out below deliver public benefit consistent with its charitable objects.

2 Objectives & Activities.

2.1 Who We Are and What We Do.

Coptic Orphans is a charity based in England & Wales that raises funds and awareness to support development work for vulnerable children in Egypt. Under our Affiliation Agreement with COSA, direct delivery of programmes in Egypt is carried out by COSA and its field operations, funded principally through grants made by Coptic Orphans and COSA's other global affiliates. The charity's own charitable activities in England & Wales is:

- Raising funds and awareness of the work described below among individual donors, churches, and partner organisations in England & Wales;
- Building and maintain relationships with Coptic Orthodox churches and other Christian organisations in England & Wales;
- Encouraging positive relationships with governmental and non-governmental organisations in England & Wales in support of the shared mission; and
- Providing grants to COSA in furtherance of its programmes below.

2.2 Not Alone Program (NAP)

COSA's flagship programme, Not Alone, serves over 19,000 fatherless children and their families across 60+ Coptic Orthodox dioceses in Egypt. Each child is supported through a mentoring relationship with one of COSA's over 1,000 church-based volunteer representatives ("Reps"), receiving the protection, support, and confidence lost when a parent died or was absent.

NAP's emphasis is on transformation rather than charity: participants gain the resources to break the cycle of poverty and the confidence to become change-makers in their own communities. Education is the primary tool for building self-sufficiency, and children are supported in developing their talents to overcome their circumstances.

Each Rep, nominated by their diocesan bishop, works with 15-25 children in some of Egypt's most under-resourced communities, and:

- Visits each child regularly at home to assess and provide for basic needs, and to address problems rooted in the home environment;
- Connects the child, mother, and siblings with academic tutoring and mentoring for particular talents, strengths, or needs;
- Engages in community education and advocacy to help families access birth certificates, government-funded widows' pensions, land rights, and government identification;
- Runs workshops building skills in literacy, leadership, computing, household finance, and relationship-building, alongside sessions on effective parenting, disease prevention, and prevention of harmful traditional practices.

2025 Objective: to expand enrolment of new Participants and families in line with the programme's annual growth plan, sustain Volunteer Rep capacity to preserve quality of care, and continue advancing Participant's educational outcomes, protection awareness, and scholarship access.

2.3 Valuable Girl Project (VGP)

The Valuable Girl Project, delivered by COSA, is a multi-faceted development program for marginalised girls and young women in high-poverty areas of Egypt. It brings together girls aged 7 to 22 in a Big Sister-Little Sister mentorship model that promotes peaceful coexistence, strengthens understanding of rights, and improves academic retention, while reducing social isolation and breaking down sectarian barriers.

Since its inception over 20 years ago, VGP has operated in over 200 sites across Egypt and has reached more than 19,000 girls and young women. In the current cycle (2024-2026), VGP operates in 30 locations across five governorates—(1) Minya; (2) Sohag; (3) Assiut; (4) Qena; and (5) Luxor—with 3,000 girls and young women, building the capacity of 120 on-site staff members across 30 Community Development Associations.

2025 Objective: the Valuable Girl Project runs on two-year cycles with the current cycle spanning 2024-2026. The project's cycle-level Performance Measurement Framework sets targets including demonstration of mentoring-vs-tutoring understanding being able to articulate the concept of peace beyond a basic definition. Performance against these targets is reported in 3.2 below.

2.4 *The 21* Fellowship Programme.

The 21 Fellowship Programme is a diaspora engagement initiative run by COSA to strengthen the Coptic diaspora's heritage. *The 21* aims to strengthen ties between the second- and third-generation Coptic diaspora and Egypt through three weeks of direct service to under-resourced children.

As part of their service, the Fellows are expected to prepare and host daily English classes to help the children with learning and obtaining a second language. The programme is designed to give Fellows hands-on experience that equips them to advocate for disadvantaged children upon their return.

2025 Objective: to connect Fellows with their Coptic identity, with Egypt, and with the children they serve, through direct service in Egypt. No fixed numeric target is set; performance is instead tracked through year-over-year application volume, cost per Fellow, and pre- and post-trip engagement metrics, and treats it as a sign of success when Fellows go on to sustain that connection, for example by sponsoring a child. Results are reported in 3.3 below.

3 Achievements & Performance.

This section reports Coptic Orphans' own performance in England & Wales during the year, and on the outcomes achieved by the COSA-delivered programmes that the charity's fundraising supported.

3.1 Not Alone Programme.

In 2025, education completion rate reached 98% (17,863 Participants passed examinations); high-school (Thanaweya Amma) pass rate was 92% (834 of 911 sitting). Of 1,805 Participants who exited the programme, 86% were positive exits (up from 83% in 2024). 27 new scholarships were awarded (23 Future Leaders, 4

Bishop Samuel Tech Academy), bringing the Future Leaders roster to 42; a further 22 Participants secured external scholarships (up from 5 in 2024). 238 laptops were distributed through the Shift Initiative (up from 111 in 2024), and 1,686 housing/medical requests were fulfilled (+27% on 2024), at a total cost of approximately EGP 19 million. In exit interviews with 237 programme graduates, 93% reported satisfaction with their educational outcomes, 86% reported growth in confidence and leadership, and 72% said they now volunteer themselves. Total programme expenditure was EGP 591.2 million in 2025 (EGP 432.8 million in 2024), a 36% increase driven by a per-participant subsidy rise from EGP 1,500 to EGP 1,750 and enrolment growth. Source: Not Alone Program Annual Report 2025.Not Alone Program.

3.2 Valuable Girl Project.

Cycle-to-date (2024–2026), not 2025-isolated: 3,000 girls and young women served across 5 governorates and 30 sites. Girls at an advanced literacy level rose from 1% to 83% of participants, while Little Sisters' self-esteem rose from 37.5% to 76%. Big Sisters designed and ran 150 community-led initiatives and raised EGP 1.79 million in community donations.

3.3 *The 21* Fellowship Programme.

In 2025, 120 Fellows took part in *The 21*, travelling in two groups in June and July. Enrolment has typically been around 100 Fellows. The increase led the programme to add a third trip, the first of which ran in January 2026.

Before and after each trip, Fellows complete the same survey, responding to statements by agreeing or disagreeing. Comparing the post-trip results with the pre-trip results, the 2025 survey showed the following percentage increases in Fellows who:

- feel it is important to visit Egypt on a regular basis (32%);
- feel connected with the Copts in Egypt (47%);
- are very aware of the realities and challenges of the Copts in Egypt (29%); and
- give back to the Copts of Egypt (30%).

Some Fellows also chose to sponsor a child after their trip. 19 Fellows from the June trip and 12 from the July trip became sponsors in 2025, as did 7 Fellows who had taken part before 2025. A further 7 Fellows from the 2025 trips became sponsors in 2026. In addition, 16 Fellows (13 from June and 3 from July) chose to leave their $500 security deposits as donations, which generated $8,000 in revenue.

3.4 Progress Against 2025 Objectives.

Not Alone exceeded its planned addition target by 170% and grew total beneficiaries by 19%. The Valuable Girl Project's cycle-level PMF targets show progress on most indicators. The 21 grew to 120 Fellows, which led to the addition of a third annual trip, and post-trip surveys showed increases on all measures tracked.

4 Financial Review

4.1 Financial Position.

In 2025, the charity raised £818,896 and total expenditure of £833,134. The Charity recorded a deficit of £14,238 for the year ended 31 December 2025.

4.2 Reserves Policy.

The trustees have not set a target level of reserves, and the charity held no free reserves by 31 December 2025. The reason for holding zero reserves is under the Agreement with COSA, the Charity is able to access COSA's reserves in case of a shortfall.

4.3 Principal Funding Sources.

In 2025, forty-six percent (46%) of funds raised in the UK and Wales came from individual donors, with the remaining fifty-four percent (54%) arising from the charity's partnership with St. Kyrel Trust (charity number: 1055608).

4.4 Application of Funds.

In accordance with the Affiliation Agreement, funds raised by Coptic Orphans are applied principally through grants to COSA, which delivers the programmes described above to Egypt. In 2025, the grants sent by Coptic Orphans to COSA equalled £831,457.

4.5 Principal Risks & Uncertainties.

The trustees have considered the charity's position concerning risk. As the charity has no fixed costs and only employees one (1) full-time employee, the trustees are satisfied that there are no major risks at present affecting its balance sheet.

5 Statement of Trustees' Responsibilities.

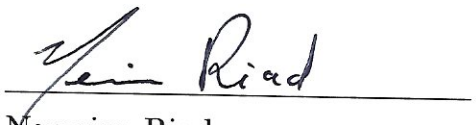
The trustees, who are also the directors of the charity for the purposes of company law, are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards.

Charity 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 charity and of its incoming resources and application of resources for that period. In preparing these financial statements, the trustees are required to select suitable accounting policies and then apply them consistently, make judgments and estimates that are reasonable and prudent, and state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions, disclose with reasonable accuracy at any time the financial position of the charity, 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 charity and for taking reasonable steps to prevent and detect fraud and other irregularities.

6 Approval

This report was approved by the trustees on 1 October 2026 and signed on their behalf by:



Nermien Riad
Trustee

COPTIC ORPHANS SUPPORT ASSOCIATION

FINANCIAL STATEMENTS

FOR THE year ENDING 31 DECEMBER 2025

A Company Limited by Guarantee No: 06874514

Charity No: 1133307

CONTENTS

	Page
Content	2
Company's Information	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6-7

COPTIC ORPHANS

COMPANY INFORMATION

FOR THE year ENDING 31 DECEMBER 2025

Coptic Orphans was incorporated on 8 April 2009 and registered as a Charity on 16 December 2009.

Company Number :	06874514	(England and Wales)	Company Limited by Guarantee
Charity Number :	1133307	(England and Wales)	
Trustees (Directors) :	Mrs Nermien Riad (Executive Director) Coptic Orphans Support Association		
Registered and Principal Office :	**7 The Willows** Parbrook, Billingshurst, England RH14 9WL		
Banker :	HSBC Bank plc		

COPTIC ORPHANS SUPPORT ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
(including Income and Expenditure Account)

FOR THE year ENDING 31 DECEMBER 2025

	Notes	2025	*2024*
		£	*£*
INCOMING RESOURCES			
Donations		818,896	*622,588*
Total Incoming Resources		818,896	*622,588*
RESOURCES EXPENDED			
Direct charitable expenditure		841,864	626,163
Governance costs		-	-
Total Resources Expensed		841,864	626,163
NET INCOMING/(OUTGOING) RESOURCES FOR THE year (Net Income/(Expenditure) for the year)		(22,967)	*(3,575)*
Balance brought forward at 1 January		104,899	108,474
Balance carried forward at 31 December		81,932	104,899

No separate Statement of Total Recognised Gains or Losses has been presented as all gains and losses have been dealt with in the Statement of Financial Activities.

COPTIC ORPHANS SUPPORT ASSOCIATION

BALANCE SHEET

FOR THE year ENDING 31 DECEMBER 2025

	Notes	31 December 2025		31 December 2024	
		£	£	£	£
CURRENT ASSETS					
Cash at bank and in hand		68,802		104,899	
Account Receivables		24,774		-	
Prepayment expense					
		93,577		*104,899*	
CREDITORS: amounts falling due within one year		11,645		*0*	
NET CURRENT ASSETS			105,222		*104,899*
TOTAL ASSETS LESS CURRENT LIABILITIES			105,222		*104,899*
INCOME FUNDS					
General Fund			81,932		*104,899*
TOTAL FUNDS			81,932		*104,899*

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

For the year ended 31 December 2025 the company was entitled to exemption under Section 477 of the Companies Act 2006.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with Section 476.
The Trustees acknowledge their responsibility for:

(i) Ensuring the company keeps accounting records which comply with section 475; and

(ii) Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of its financial year, and of its income and expenditure for the financial year and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the company.

The financial statements on pages 6 to 8 were approved by the Trustees on October 1st , 2026

Nermien Riad
Executive Director

1. ACCOUNTING POLICIES

Basis of accounting
The financial statements have been prepared under the historical cost convention, modified to include the revaluation of investments, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and follow the recommendations in Accounting and Reporting by Charities: Statement of Recommended Practice issued in 2005.

Donations
Donations are recognised in full in the Statement of Financial activities in the year in which they are received.

Resources expended
Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities 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 include those costs associated with meeting the constitutional and statutory requirement of the charity .

Cash flow statement
The Trustees have taken advantage of the exemption for small companies under the Financial Reporting Standard for Smaller Entities and, consequently, no cash flow statement has been prepared.

Funds
Unrestricted fund are incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general fund.

2. Donations

	2025	*2024*
	£	£
Various donations	818,896	*622,588*
	818,896	*622,588*

3. EXPENDITURE

Direct charitable expenditure	2025 £	*2024 £*
Program subsidies	831,458	*612,467*
Other costs		
Bank charges	1,677	1,410
Total direct charitable expenditure	833,135	*613,877*

Governance costs	2025 £	*2024 £*
Independent accountants	-	-
Administration costs	8,729	*12,286*
	8,729	*12,286*

No trustees received any remuneration during the year or in the previous year.

4. CREDITORS: amounts falling due within one year	2025	*2024*
	£	£
Other Creditors	11,645	-
Accruals	-	-
	11,645	-

5. STATUS AND INCORPORATION

Coptic Orphans, is a company limited by guarantee and has no share capital.

6. FUNDS

	Balance 1st January 2025	Movement in Resources Incoming	Outgoing	Balance at 31st December 2025
	£	£	£	£
General fund	104,899	818,896	(841,864)	81,932
	104,899	818,896	(841,864)	81,932

CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A **Independent Examiner's Report**

Report to the trustees/ members of	Coptic Orphans Support Association		
On accounts for the year ended	December 2025	**Charity no (if any)**	1133307
Set out on pages	2 (remember to include the page numbers of additional sheets)		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 12/31/2025

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- 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.

** Please delete the words in the brackets if they do not apply.*

Signed:	Katsiaryna Vasiliev	**Date:**	10/9/2026
Name:	KATSIARYNA VASILIEV		
Relevant professional qualification(s) or body (if any):	Certified Public Accountant, USA		
Address:	UHY 8601 Robert Fulton Drive, Suite 210 Columbia, MD 21046		

Section B	Disclosure
	Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).
Give here brief details of any items that the examiner wishes to disclose.	None