



**CHILDREN CHANGE COLOMBIA LTD
(A COMPANY LIMITED BY GUARANTEE)**

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR YEAR ENDING 31ST DECEMBER 2025**

UK Charity Registration No:

1075037 Company Registration No:

03731943 (England and Wales)

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LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1075037
COMPANY REGISTRATION NUMBER	3731943
START OF FINANCIAL YEAR	1st January 2025
END OF FINANCIAL YEAR	31st December 2025
DIRECTORS/TRUSTEES AT 31ST DECEMBER 2025	Carolina Giraldo (Chair) Richard Drean (Treasurer) Felipe Alviar Baquero Marilyn Thomson Owen Robert Jenkins (Appointed 23.07.25) Richard McColl Alexandra Conlin-Oakley (nee Jones) Fernando Caviedes Corin Hollenbach Cristina Vergara (Appointed 23.07.25)
REGISTERED ADDRESS	5 Richbell Place Holborn London WC1N 3LA
DATE OF INCORPORATION	12th March 1999
GOVERNING DOCUMENTS	Memorandum and Articles of Association incorporated 12th March 1999, amended by certificate of incorporation on change of name dated 16th September 2015 and on change of objects date 5 th April 2024
PRIMARY BANKERS	National Westminster Bank Plc RH4 1AX Barclays Bank Plc GU21 1AE Unity Trust Bank B1 2HB
STATUTORY AUDITORS	Affinia (Crawley) 1-7 Station Road, Crawley, West Sussex, RH10 1HT

CHAIR'S STATEMENT

For the year ended 31 December 2025

The year 2025 was no exception to the sustained growth of Children Change Colombia (CCC). Its remarkable financial performance reflects organisational capacity, management, and strategic vision. While CCC has experienced positive years since the pandemic, 2025 stands out as particularly strong: we are firmly on track to surpass an income of £1M. For Children Change Colombia, this represents both an honour and a responsibility—one we embrace with joy and determination.

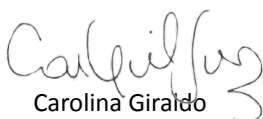
Colombia is an extraordinary country that, sadly, cannot yet guarantee a safe environment for children to grow up happily and freely. According to UNICEF, around 52 per cent of children and adolescents live in poverty, a condition that exposes them to multiple risks, including poor nutrition and health—leading to limited cognitive development—and vulnerability to narcotrafficking. Recent reports indicate that child recruitment by armed groups has increased sharply, by around 300 per cent over the past five years (UNICEF Press Release, 2026). In the first half of 2025 alone, 578 children were reported to have been recruited by illegal armed groups (UNICEF, Humanitarian Situation Report No. 1, 2025).

A closer look reveals that the situation of children in Colombia is shaped by deep territorial disparities, exposure to violence, and unequal access to opportunities. This is why CCC remains committed to working in the most vulnerable regions—territories historically affected by poverty and co-opted by illegal groups—such as Cauca and Nariño on the Pacific coast, the Mid Magdalena, Santander region along the Venezuelan border, and across the Caribbean coast. Paradoxically, these regions are also—like the country as a whole—rich in natural and cultural wealth, full of opportunity and potential.

That is why, through its work, Children Change Colombia transforms generous donations into impactful projects that, in partnership with local organisations and communities, protect children and safeguard their rights in some of the most vulnerable regions of the country. In 2025, CCC supported over 7,200 children through 20 projects, addressing critical issues such as forced recruitment, sexual and gender-based violence, and poor access to education. These initiatives not only expand access to different sources of knowledge, skill development and protection but also strengthen children's resilience and provide essential mental health and psychosocial support. At the same time, CCC works closely with local partners to build their long-term capacity to defend children's rights, while recognising that Colombia's culture, language, and identity are fundamental assets in fostering inclusion and sustainable peace.

The organisation's annual accounts reflect an outstanding performance that would not have been possible without the dedication of volunteers, the outreach team, pro bono partners, the Colombian community in the UK, and a committed board of trustees. In 2025, the board was further strengthened by the addition of two new members, enhancing its financial and strategic capacity.

As Chair, I am proud to state that despite the challenges of the global context, Children Change Colombia stands as a testament to solidarity, generosity, trust, teamwork, and sorority. We are proud to be a women-led organisation that demonstrates how diversity and inclusion create stronger teams, and how bringing together talents, skills, passions, and ideas enables us to thrive against the odds.


Carolina Giraldo
Chair of Trustees

ANNUAL REPORT OF THE DIRECTORS AND TRUSTEES ("The trustees")

For the year ended 31 December 2025

The trustees present their report and accounts for the year ended 31st December 2025.

The accounts have been prepared in accordance with the accounting policies set out in note 1 of the accounts. They comply with the charity's memorandum and articles of association, the Companies Act 2006, and the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (effective 1 January 2019).

Principal Activities and Aims

Children Change Colombia (CCC, formerly known as Children of the Andes) is a UK registered charity, established in 1991 to support at-risk children in Colombia. Due to the growth of the Colombian community in England, since 2023, the organisation also supports children and young people from the Colombian diaspora in the UK. We work with children and young people and their communities to challenge poverty, inequality, discrimination and violence.

Children Change Colombia is committed to working with the children that need us most and in areas neglected by other organisations. We work directly and in partnership with local organisations that have a proven record in defending the rights of children most affected by poverty, inequality and conflict. Children Change Colombia also has a capacity building approach, providing training and technical support to its staff and the staff of partner organisations, and participates and leads in advocacy and communication activities about children's rights in Colombia and the UK.

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 general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities

Over the last three decades, CCC has helped more than 89,481 children to overcome the trauma of poverty, armed conflict, displacement, and a lack of education, and has invested £20 million in 106 multi-annual projects all across Colombia.

Areas of work and main projects in 2025:

Children Change Colombia supported 7,341 children and young people and 2,704 adults in the following areas:

- **Reintegration into Society, Prevention of Forced Recruitment:** CCC supported 60 foster homes in Villavicencio, and Bogotá where children who were formerly involved in the armed conflict are restructuring their lives and reintegrating into their communities. We also had prevention projects in Cauca, Valle del Cauca, Nariño, Magdalena and Meta. This year we also launched a communications campaign to prevent the forced recruitment that reached more than 1,000,000 people.
- **Access to education:** Our education projects in Magdalena, Santander and Antioquia aim to enhance both access to and the quality of education in these regions. Through interactive, hands-on learning approaches, children develop practical employability skills designed to improve their livelihoods. They also benefit from entrepreneurship training and have the opportunity to pursue higher education, supported by university scholarships. We also continued with the 'PazA la Mochila project', an educational kit for peacebuilding and conflict resolution.
- **Sexual and gender-based violence:** CCC worked this year in Bogotá, Cartagena, Santa Marta and Barranquilla to prevent sexual exploitation and gender-based violence by providing children and their families with psychosocial support, encouraging artistic expression, and activities to raise awareness of this issue in the communities.
- **Protecting and Supporting Children in Emergency Situations:** We also had five emergency response projects supporting internally displaced families in Chocó and Norte de Santander providing food and hygiene parcels, schools kits and child friendly spaces for affected communities. We also ran a project helping the victims of the 2024 floods in Chocó, and in Istmina we built a multipurpose shelter.

CCC's Strategic Framework

During 2025 staff members, and trustees worked together to develop the new strategy for 2025-2030 in a participatory process. This consisted of several meetings and discussions involving the staff and Board and a survey of staff and interns, to ensure the opinions of all members of CCC were included in the development of the Strategy.

We want to acknowledge the pro bono services of Comba International (Colombia) and International Institute of Business Analysis in the process of compiling and writing this strategy.

We have set 18 SMART (Specific, Measurable, Achievable, Relevant, and Time-bound) objectives grouped in our four departments: programmes, communications, finance and governance. The programmes' objectives are aligned with our Theory of Change. Each objective has annual and 5 year targets and will be assessed annually by the board of trustees.

Our areas of work in the next 5 years

1. Preventing Forced Recruitment
2. Combating Sexual and Gender-Based Violence
3. Improving Access to Education for Excluded Children
4. Protecting and Supporting Children in Emergency Situations

Why Colombia?

Colombia has endured many challenges over the past decades, not least the 52-year armed conflict and pervasive drug-related violence. In total, over 450,000 people lost their lives in the conflict from 1985 to 2018, with millions more impacted through varying forms of direct violence, forced disappearance, displacement and thousands more by human rights violations (1). In 2016, the Colombian government signed a peace agreement with the FARC, the most significant of the armed groups active in the country over the last 70 years, bringing hope for an end to the conflict. However, incidents of violence have steadily increased over the past decade, and these trends continue to date (2).

President Gustavo Petro's government, elected in 2022 on a campaign of 'Total Peace', by its own admission, has not achieved the goals it set out. Also, significant cuts in U.S. aid under the Trump administration have left the country and its people increasingly vulnerable and exposed to hardship.

Beyond direct violence, persistent structural challenges hinder Colombia's progress toward stability. While overall poverty rates have gradually decreased, entrenched social inequalities continue to affect millions, especially in rural communities, where the multidimensional poverty rate is more than double the national average (3). The Indigenous and Afrodescendant population of Colombia are also disproportionately affected, making up over half of all recorded cases of forced recruitment and displacement in 2024, despite making up less than 15 per cent of the country's population (4).

Children are among the most affected by these challenges; facing barriers to education, threats of sexual abuse and forced recruitment. Although the Colombian Constitution requires children aged 5-15 to attend school, in 2024, UNICEF reported that 1 in 5 children lacked access to education in Colombia. This also disproportionately affects children from rural communities who, on average, receive 8.5 fewer years of education compared to school children from urban areas. This lack of education limits opportunities for children later in life, trapping families in cycles of poverty. This can also lead to children being more vulnerable as targets of forced recruitment, which has increased by over 1,000 per cent in the last 4 years (5). The heavy U.S. aid cuts have also left children increasingly vulnerable to sexual exploitation; in Colombia's largest informal settlement, 90 per cent of humanitarian organisations were forced to stop operating due to cuts, leaving children in the area extremely vulnerable (6).

Overview of CCC's work in 2025

During 2025, Children Change Colombia supported 10 local grassroots organisations with 20 different projects including our project in London: "Colombia Colores". 9 of the 20 projects were directly implemented by CCC

and 11 by partners. We supported 7,218 children in Colombia, plus 123 children from London, and their families. We also conducted four workshops with our team and local partners as part of our capacity-building programme.

2025 was a particularly troubling year for Colombia in terms of peace and security, with several major violent incidents and a rise in overall violence. The most high-profile tragedy was the assassination of presidential candidate Miguel Uribe in August, a horrific crime that was alarmingly carried out by a 15-year-old boy.

2025 also saw a return to the use of airstrikes by the Colombian government, one of which left at least seven minors dead, leading to a public outcry. In early September there was an attack on a military base in Cali, killing six and injuring many more. Tensions have been steadily rising between the U.S. and Colombia over issues such as coca production and strikes in the Caribbean, leading to a dramatic cut in aid. There have also been severe challenges at the regional level. In early 2025, over 50,000 people were displaced from their homes in Catatumbo due to a surge in armed conflict (7).

There have, however, been some successes in the search for peace and justice. The Special Jurisdiction for Peace (JEP) tribunals continue to provide accountability for the crimes and human rights violations committed against the Colombian people during the conflict, and in September issued its first sentences for human rights violations during the conflict (8). A bill against child marriage officially became law in February, signalling a recognition of the abuse and exploitation that minors have suffered and presenting a commitment to the safeguarding of future generations (9).

Looking ahead, the upcoming Colombian presidential elections in 2026 are a significant milestone and will most likely define the direction the country takes in facing the widening instability. Gustavo Petro is constitutionally barred from running for a second time, and issues such as security, economic stability, and the current government's reforms are likely to feature prominently in campaigns.

<https://www.comisiondelaverdad.co/el-informe-final-en-cifras>

2. <https://www.icrc.org/sites/default/files/2025-07/2025%20set%20to%20be%20the%20decade%E2%80%99s%20worst%20year%20in%20humanitarian%20terms.pdf>

3. <https://www.dane.gov.co/index.php/estadisticas-por-tema/pobreza-y-condiciones-de-vida/pobreza-multidimensional>

4. <https://www.un.org/sexualviolenceinconflict/wp-content/uploads/2025/02/report/situation-of-human-rights-in-colombia-report-of-the-united-nations-high-commissioner-for-human-rights/g2500325.pdf>

5. <https://www.savethechildren.net/latin-america-and-caribbean/news/press-release-470-children-displaced-daily-colombia-escalating>

6. <https://www.savethechildren.net/news/children-colombias-largest-informal-settlement-face-rising-abuse-and-exploitation-aid-dries>

7. Organisation for Humanitarian Coordination (OCHA). (2025, February 28). Actualización Sitrep Catatumbo 28 02 25 [Situation report].

https://reliefweb.int/attachments/a355f8e2-0650-4e94-a9d9-16b7ae2006f9/Actualizacio%CC%81nSitrep_Catatumbo_28_02_25_VF..pdf

8. <https://justiceforcolombia.org/jep-peace-court-issues-first-sentences-over-human-rights-violations-during-armed-conflict/>

9. <https://plan-international.org/news/2025/02/07/colombias-child-marriage-ban-comes-into-effect/>

Key achievements comparative chart

<p>During 2024, Children Change Colombia:</p> <ul style="list-style-type: none"> -Worked with 9 local grassroots organisations (CRAN, TDJ, ACJ, CDE, FOM, Acadesan, MG, FFF and FP) -Implemented 13 projects including our newest project in London: “Colombia Colores”. -Empowered and protected 4,320 children in Colombia, plus 126 children from London, and their families. -Conducted 3 capacity building workshops (Communications for ONGs, Team building CCC- Misión Gaia and Nourishing Touch) 	<p>During 2025, Children Change Colombia:</p> <ul style="list-style-type: none"> -Worked with 10 local grassroots organisations (CRAN, TDJ, ACJ, FOM, Acadesan, MG, FFF, F Julie, TD and FP) -Implemented 20 projects. -Empowered and protected 7,218 children in Colombia, plus 123 children from London, and their families. -Conducted 4 capacity building workshops (Safeguarding Training for CCC New Partners, Safeguarding Shared Space with Focal Points, CATT mentoring and Nourishing Touch)
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Our work over the year is described below, organised thematically to correspond with our areas of work:

- Preventing Forced Recruitment into armed groups or criminal exploitation and reintegration into society
- Combating Sexual and Gender-Based Violence
- Improving Access to Education for Excluded Children
- Protecting and Supporting Children in Emergency Situations

Preventing Forced Recruitment into armed groups or criminal exploitation and reintegration into society

- 1. Preventing the Recruitment and Use of Children by Criminal and Armed Groups in Colombia – A Multidimensional Approach**
Implemented by : CCC & CRAN
Locations: Cundinamarca, Magdalena, Meta, Magdalena, Cauca, and Valle del Cauca

This project aims to prevent the recruitment and exploitation of children and young people (CYP) by armed and criminal groups in Colombia, while supporting those already affected in their reintegration process. Implemented between August 2025 and November 2028 the initiative will engage over 680 CYP and 262 parents and carers annually. Through psychosocial sessions, digital literacy workshops and livelihood training with an emphasis on entrepreneurship, the project works to strengthen protective environments and reduce the vulnerability of CYP to coercion and manipulation. Codesign sessions with young participants in Bogotá and Villavicencio have guided the planning phase, ensuring that youth perspectives are incorporated into the design and activities.

In its initial stages, the project has focused on mapping and engaging local organizations and schools in Magdalena to identify at-risk CYP and establish focal points for implementation. Preparations for a digital prevention campaign are underway, aiming to reach at least 350,000 people in high-risk areas through anonymous, locally adapted messages. This multidimensional approach strengthens the capacities of families, educators and communities to identify early warning signs and respond to recruitment risks both online and offline, promoting the creation of safer and more resilient environments for children and adolescents.

2. Football for Peace Tumaco
Implemented by: Fútbol Pazífico
Locations: Tumaco, Nariño

The Football for Peace Tumaco project, implemented from November 2024 to December 2025 in Tumaco, Nariño, seeks to empower girls and young women through psychosocial support, football training and peacebuilding education. The project addresses challenges related to violence, forced displacement, and limited access to education in an area heavily affected by the presence of illegal armed groups. By October 2025, 53 girls and 21 parents and carers had participated in psychosocial sessions and structured football activities designed to strengthen self-protection, teamwork and emotional well-being. Participants have also taken part in local football championships and received full uniforms, promoting inclusion and community engagement.

The project incorporates the Paz a la Mochila methodology, which has also been extended to boys' football groups. Two professionals from Fútbol Pazífico completed the Sports with Principles training, integrating these tools into sports sessions. These activities contribute to improving physical, tactical and emotional performance while promoting values such as empathy, cooperation and resilience. Football has provided a safe space for children and young people to connect with their peers, build confidence and strengthen protective environments in communities affected by violence.

3. Football for Peace Cauca
Implemented by: CCC, GIZ, Indervalle
Locations: Valle del Cauca y Cauca

Implemented between May and November 2025 in Valle del Cauca and Cauca, the Football for Peace 2025 project uses sport as a tool for empowerment, inclusion and violence prevention. The project trains 20 sports instructors, psychosocial workers and community leaders in peacebuilding methodologies that will directly benefit up to 400 CYP through structured football sessions. These activities aim to improve young people's technical skills while providing psychosocial support, promoting self-protection and gender equality, and fostering leadership and cooperation.

By combining football training with psychosocial activities, the project supports emotional regulation and social cohesion among young people. Football sessions, tournaments and workshops with parents and carers promote teamwork, empathy and a sense of belonging. The initiative contributes to preventing recruitment by strengthening protective factors and helping youth develop positive alternatives in contexts affected by violence and inequality.

4. Youth reintegration into society: a community-based, narrative approach towards mental health.
Implemented by: Tiempo de Juego and CRAN
Locations: Bogotá DC and Meta (Villavicencio y Restrepo)

Implemented between June 2022 and June 2025, this project supported young offenders, former child soldiers and at-risk youth in Bogotá and Meta, contributing to their reintegration through a narrative-based psychosocial approach. Over three years, 525 CYP and 250 adults, including parents, carers and staff, participated in activities aimed at improving mental health and well-being. The initiative promoted emotional healing, resilience and leadership through workshops on life skills, managing emotions and self-recognition as subjects of rights. Art therapy, storytelling and positive leadership sessions helped participants reinterpret their experiences and strengthen social inclusion.

The project also worked with families and community actors to create protective environments that reduce stigma and prevent reoffending or recruitment. Sessions with caregivers promoted emotional intelligence and communication, transforming family dynamics and fostering shared responsibility. The inclusion of young people as project staff enhanced relevance and sustainability, while partnerships with institutions such as the Juvenile Criminal Responsibility System and UNODC expanded the project's reach. The initiative contributed to national advocacy for restorative justice and demonstrated the potential of community-based, narrative approaches to promote mental health and reintegration.

Combating Sexual and Gender-Based Violence

- 5. Preventing sexual and gender-based violence in Bogotá, Barranquilla, Santa Marta, and Cartagena**
Implemented by: CCC, ACJ, Fundación Julie, Universidad del Sinu and Universidad Reformada
Locations: Bogotá, Barranquilla, Santa Marta and Cartagena

This three-year project (September 2024 to November 2027) aims to strengthen the capacities of children and young people (CYP) at risk of sexual and gender-based violence in Bogotá, Barranquilla, Santa Marta, and Cartagena. It seeks to build protective environments, co-create care pathways for survivors, and promote prevention and awareness through psychosocial support, education, and community engagement. In its first year, the project reached 2,050 participants, including 1,467 CYP and 583 parents and carers.

Across the four cities, activities include workshops to teach self-protection and coping skills, leadership and advocacy training for young people, and community events that raise awareness of sexual and gender-based violence. Parents, carers, and teachers receive training to strengthen caregiving practices and promote safe, nurturing relationships. The “Teach Love” Nurturing Touch program, developed by Blossom & Berry, has trained 16 professionals and leaders, five of whom are now certified facilitators delivering sessions for children and carers.

Artistic expression and youth leadership continue to play a key role. In Barranquilla, the Prosopon theatre collective made its debut at the International Meeting of Percussionists of the Atlantic, receiving public recognition and new opportunities. Santa Marta hosted an academic forum on gender-based violence, and Cartagena launched workshops with Fundación Julie for 60 children. Bogotá’s Calle 21 Festival celebrated art and community resilience. By 2027, the project aims to empower over 5,000 participants with the knowledge, skills, and resources to prevent violence and promote lasting change.

Improving Access to Education for Excluded Children

- 6. Education, Livelihoods, and Young Entrepreneurship in the Caribbean**
Implemented by: CCC and Misión Gaia
Locations: Minca, Sierra Nevada of Santa Marta, Magdalena

This year, the project strengthened educational and livelihood opportunities for students and teachers on Colombia’s Caribbean Coast, promoting academic growth, entrepreneurship, and environmental awareness. 504 students, 28 teachers, and 54 parents took part in hands-on learning through English, environmental education, and agroecology sessions. Over 200 children completed 36 hours of English lessons, while teachers integrated themes like solid waste management and school gardens into their classes.

Environmental and entrepreneurial activities thrived with birdwatching workshops, biodiversity field trips, and the “Taguaventura” tourism club. Students created a local bird guide, used digital tools, and expressed creativity through writing and illustration. Eight active gardens and new composting systems supplied vegetables to school kitchens, promoting sustainability and teamwork while reinforcing schools as spaces of innovation and community pride.

- 7. Young Livelihoods & Bilingualism in Santander**
Implemented by: CCC
Locations: Educational Institutions along the Cacao Route in Santander

The project in Santander empowers adolescents and young people along the Cacao Route by strengthening their English, entrepreneurship, and employability skills. In 2025, 500 students across three schools participated in weekly English sessions and workshops on financial literacy, entrepreneurship, and job readiness, improving vocabulary, pronunciation, and confidence in using English as a practical tool for their future. 256 students received entrepreneurship and financial education, developing 12 business ideas with approved basic plans and seed capital opportunities for up to ten initiatives.

Preparation for an entrepreneurship fair involving eight schools, local entrepreneurs, and institutions has fostered collaboration and inspired students to envision new livelihood paths, contributing to innovation, employability, and the growth of Santander's green and sustainable economy.

8. Bootcamp Initiative

Implemented by: CCC, BIT Colombia, Munich University

Locations: Bogotá

The IT Bootcamp Initiative launched in October 2025 as a pilot program to provide students from low-income backgrounds with specialised IT training, mentoring, and employability support. Through this partnership, participants gain access to high-demand technical skills while receiving financial assistance that will be repaid only after securing employment, creating a sustainable model of empowerment and opportunity. The first two selected participants begin their courses in November, one in web development and the other in cybersecurity, marking the first step toward building a pathway for underprivileged youth to enter and thrive in the growing tech industry. BIT Colombia and Munich University.

9. University Scholarships in Colombia

Implemented by: CCC

Partners: Politécnico Gran Colombiano and Fundación Universitaria del Área Andina

Locations: Across the country

The Scholarships in Colombia program, launched in 2024, offers full online higher education opportunities to young people who have participated in CCC's educational projects and demonstrated leadership potential within their communities. The initiative currently supports six beneficiaries, including two who also contribute as CCC collaborators, combining academic advancement with professional experience. Through partnerships with Politécnico Gran Colombiano and Fundación Universitaria del Área Andina (Areandina), students receive comprehensive support that includes access to study tools, ongoing psychosocial assistance, and guidance throughout their academic journey. In return, scholars give back to their communities through social service projects that strengthen local development.

By connecting access to education with community engagement, the program continues to build pathways for young leaders to transform their futures and contribute meaningfully to Colombia's social and economic progress, with the ongoing support of CCC Angels.

10. Paz A la Mochila

Implemented by CCC

Locations: Across all our project's locations

The 'Paz A La Mochila' project, launched in 2024, aims to disseminate the findings and contents of the Truth Commission's Final Report through the creation of a pedagogical kit that promotes understanding and action, supporting an end to violence and promoting peace-building. These toolkits are shared with teachers and leaders who work with children, so they can educate within their own communities on truth and the non-repetition of violence.

CCC staff members also carry out direct workshops with children across Colombia, educating them not only through pedagogical tools, but also by using artistic activities, such as dance, to address themes of displacement and violence. The materials used are adaptations of both existing materials, as well as new materials curated and tailored for different age groups.

In 2025, the "Paz a la Mochila" kit visited **12 cities, serving as a tool for peace education and capacity-building to over 4,000 children. CCC has delivered 55 "mochilas", which 280 teachers and community leaders** can now use to further educate young people across Colombia. At the heart of this project, we seek to empower youth and adolescents to foster empathy and create meaningful changes in their daily interactions within their communities. Our aim is to provide teachers and students with the tools to promote conflict resolution, gender equality and critical thinking. Follow-up sessions have shown that the kit continues to be effectively used within families and communities well after the initial workshop. These successful results have led us to plan sessions in new locations across Colombia, growing our reach and promoting peace in the country.

11. Colombia Colores

Implemented by: CCC

Location: London, UK

As we at CCC enter our 35th year, our flagship UK project, Colombia Colores, continues bringing together the UK-based Colombian diaspora, benefiting **123 children** over the past year. This project is aimed at engaging Colombian born second and third generation children in activities that give them the space to explore the richness of Colombian culture and history. Through the use of art, music, dance and much more, these workshops continue to bring the community closer together.

One of our most successful sessions of 2025 was marked by a special gathering about sustainability, in which the children were treated to a performance by the Colombian musician Montañera of 'The Journey of the Golden Anaconda'. She used a range of songs to explore Colombia's natural landscapes artistically. Through this show, the participants were able to appreciate their connection to nature and their own cultural heritage.

12. Education in Antioquia - Colegio Nueva Paideia

Implemented by: Oro Molido Foundation

Locations: La Pintada, Antioquia

This year marked the opening of Colegio Nueva Paideia in La Pintada, Antioquia. The school supported 23 students from low-income, rural families from different municipalities in the Suroeste region. The school aims to form resilient, sensitive and socially responsible young people, through an educational model that emphasises critical thinking, creativity, and social responsibility. Nueva Paideia's pedagogy focuses on research, creativity, and hands-on learning, providing students with arts and crafts workshops, an agricultural plot for productive projects, and an online magazine to share research and creative work. Pupils can even begin technical programmes while completing their studies.

Colegio Nueva Paideia aspires to become a regional centre of excellence, ensuring that children from rural areas can access a transformative and high-quality education. With the success of its first year of operation, Nueva Paideia will welcome 23 new students to the school in 2026, continuing to give the gift of education to the next generation of Colombians.

13. Education in Antioquia - Bandas de Paz

Implemented by: Oro Molido Foundation

Locations: Fredonia y Montebello, Santa Bárbara and La Pintada, Antioquia

CCC supports cultural and social development through 'Bandas de Paz' and the Fundación Oro Molido Music School Programme, both of which use music as a tool for cognitive growth, community building, and peace education. These musical and marching groups offer young people meaningful recreational activities during their free time, and act as a counter to the 'bandas criminales' (criminal bands) which have blighted the lives of so many across the country. In 2025, CCC and Oro Molido supported 1,205 children through the programme. In practice this involves theory classes, instrument training, and opportunities for students to play in groups where they can showcase their skills to their peers and to local communities in various musical styles, covering traditional genres as well as classical pieces.

At the school, the curriculum is built around four pillars: early cognitive stimulation, life skills, future citizenship, and positive use of free time. Musical and artistic education of children and young people is an essential tool in personal development, with numerous studies showing that music education enhances openness to learning and strengthens critical, logical, creative and linguistic thinking. Through an artistic education, these children are discovering a brighter future, filled with music and joy.

14. Education in Magdalena - Proyecto Sé

Implemented by: Oro Molido Foundation

Locations: Minca, Magdalena

Proyecto Sé is a project centred around a multifunctional library and cultural centre located in Minca,

Magdalena, in the foothills of the Sierra Nevada de Santa Marta. Completed in early 2024, the centre was created to meet a longstanding community need for a flexible educational and cultural space. It functions as a library, community venue, and learning hub, hosting cultural activities, meetings, workshops and other events. Through this space CCC and Oro Molido are able to support local communities by providing educational programming and reliable internet access.

In 2025, 710 community members were able to use the space, 402 children and 308 adults respectively. The library itself houses more than 2,000 books and offers artistic, literary and scientific activities for children of all ages, as well as other content aimed more towards adults. Its programming is organised around 3 core themes: coffee, the Sierra Nevada, and culture. The space gives access to workshops and training opportunities on biodiversity, literature, art and regional heritage, connecting these essential strands together. The centre's name itself, Sé (to Be), reflects both knowledge and the ancestral wisdom of the Indigenous peoples of the Sierra Nevada, symbolising a timeless form of learning that connects local tradition with new possibilities for the future.

15. STEAM Lab Sierra Nevada

Implemented by: CCC, Universidad del Norte & Misión Gaia

Locations: Minca, Magdalena

Located in the Sierra Nevada in Santa Marta, the Steam Lab empowers 200 rural youths (aged 8-18) through education in Science, Technology, Engineering, Arts and Mathematics (STEAM). The project aims to bridge the educational and digital divide by providing access to cutting-edge tools and resources that nurture creativity, problem-solving, and critical thinking.

Thanks to a generous donation of equipment from the Colombian government, the project is equipped with modern tools for robotics, coding, and digital design, creating a place where learning feels more like play and discovery. In partnership with Universidad del Norte, CCC will deliver an engaging and interactive curriculum tailored to the needs and context of these rural youth, aiming to cultivate the next generation of Colombian innovators and community leaders.

Protecting and Supporting Children in Emergency Situations

16. Humanitarian Emergency Response - Shelter

Implemented by: Acadesan

Location: Chocó

In Chocó, armed conflict has led to a severe humanitarian crisis, displacing thousands in the region. CCC, in partnership with ACADESAN, has constructed a multipurpose shelter to support 72 Afro-Colombian communities, making up around 15,000 people. The shelter has various bedrooms and bathrooms for displaced families, as well as a communal kitchen. On the first floor, there is also a large hall, which local communities can use as a space for gathering and events. Construction on the shelter finished in June 2025, and in August, the shelter opened its doors for the first time, hosting 250 displaced families and a peacebuilding workshop.

17. Humanitarian Emergency Response - Flooding

Implemented by: Acadesan

Location: Chocó

At the end of 2024, Chocó was hit by devastating flooding and extreme weather, affecting families all across the region. With some towns and villages already isolated, only accessible by boat or plane, emergency support was desperately needed. Alongside our local partner ACADESAN, we delivered emergency food and sanitary kits to 600 families. Furthermore, we made deliveries of 1289 school kits, ensuring that children can continue with their education even in the face of disaster.

18. Humanitarian Emergency Response - Food Vouchers

Implemented by: Fundación 5 Sentidos

Locations: Catatumbo

The Humanitarian Response for Catatumbo – Food Vouchers project provided essential food assistance to families displaced by escalating conflict in northeastern Colombia. Implemented in Ocaña and surrounding communities, the initiative supported up to 115 families affected by violence, forced displacement, and limited access to basic services. Through a system of vouchers redeemable for food, toiletries, and hygiene products, families received between one and three rounds of support based on their level of need. Collaborations with local businesses not only facilitated efficient voucher redemption but also strengthened local markets and community cooperation.

In a region marked by instability, lack of infrastructure, and high risks of recruitment by armed groups, the project offered families a measure of safety, dignity, and autonomy. By allowing beneficiaries to select the products most essential to them within clear nutritional and ethical guidelines, the initiative promoted responsible consumption and self-determination. Beyond addressing immediate food insecurity, the project fostered resilience and solidarity, contributing to community recovery and stability in the face of ongoing humanitarian challenges in Catatumbo.

19. Humanitarian Emergency Response - Child Safe Spaces

Implemented by: Fundación 5 Sentidos

Locations: Catatumbo

A surge in violence in Catatumbo at the beginning of 2025 displaced over 50,000 people. Working together with the 5 Sentidos Fundación, CCC has provided support to 45 families and 342 children taking shelter in the city of Ocaña. This support has taken two forms. Firstly, we have supported young people with 30 psychological support sessions, as well as 30 art and creative workshops, both of which have allowed these children to develop emotional resilience and fostered improved communication. For parents and carers, we have completed 6 parenting workshops, equipping caregivers with the tools to support their families. Alongside these efforts, we have made two deliveries of food kits to 45 families, improving their physical wellbeing and helping build a stronger base from which to grow.

20. Humanitarian Emergency Response - Tibu

Implemented by: Tibu Diocese

Locations: Tibu, Norte de Santander

While CCC has established several projects in Catatumbo since the outbreak of violence in February 2025, accessing Tibú, at the epicentre of the conflict, has remained a challenge. In response, we have formed a strategic partnership with the Catholic diocese in Tibú, one of the few organisations with access to the region due to its role as a neutral and trusted actor. Together, CCC and the diocese will support 20 conflict-affected families for 12 months through supplies of food and toiletries kits.

Due to mobility restrictions and the security situation, a voucher scheme is not currently viable, so a direct supply model has been chosen. Families are prioritised with the support of the city's community action boards and local community leaders, who share their community's requests and coordinate the delivery to the different groups according to priority and available resources. This initiative will provide immediate, sustained relief to families in one of Colombia's most volatile regions, restoring a vital lifeline and providing the bedrock for a better future.

Strengthening the voluntary sector working with children in Colombia:

Children Change Colombia works closely with local partners in Colombia, and we have put in place reporting and administration systems that enable us to track expenditure and impact. Our partners report to us biannually on activities, finance and achievements, and every quarter regarding any outstanding activities. The partners use different tools to monitor progress against a set of clearly defined processes and activity indicators relevant to the outcomes, and periodic meetings are held between project managers and coordinators in order to monitor the progress of the project. CCC has a permanent Programmes Manager, Programmes Coordinator, a Programmes Assistant in Colombia and an Administrative and Finance Assistant and a Finance and Administrative outsourcing team based in Colombia. Last year we also had 11 contractors that implemented 45 per cent of our 20 projects in Colombia. We also worked in alliance with 10 local partners and four Colombian Universities to implement the projects.

Developing local staff and partners' capacity:

In 2025 CCC had two technical partnerships with UK-based and Colombian organisations to conduct capacity building activities for our staff and partners in Colombia; we also enhanced our annual activities in safeguarding training.

Nurturing Touch Training

Following a successful training process with 15 members of CCC's team and partners in alliance with Blossom & Berry, in 2025 nine participants were certified as Nurturing Touch facilitators and applied their learning within their communities. In addition, three new participants joined a training cycle on Nurturing Touch for children and are currently conducting practice workshops as part of their certification process.

Safeguarding Training for CCC New Partners

Safeguarding lies at the heart of all CCC's field work. It enables us to be proactive in caring for the communities we serve and for our staff, and it is essential that our local partners also implement strong safeguarding and child protection measures. With this purpose, a training workshop on the basic concepts and principles of Safeguarding and Child Protection was held on 4 November for CCC's new partners, with representatives from four partner organisations in attendance. The workshop covered topics such as the importance of implementing safeguarding guidelines, identifying warning signs, and recommendations for designing policies tailored to each organisation's context. Over the coming months, these organisations will develop their safeguarding policies with the support of CCC's safeguarding team.

Safeguarding Shared Space with Focal Points

On 1 December, a meeting was held with safeguarding focal points from CCC's various projects and partner organisations. With representatives from six organisations participating, the meeting provided a space to share challenges and lessons learned in the implementation of safeguarding policies across different territories and contexts. These spaces enable collective learning about best practices, effective strategies, and the limitations faced by organisations working to protect communities and staff. In 2026, biannual meetings will be held to further deepen discussions on topics such as responding appropriately to concerns, strengthening safe communication with children and adolescents, and ensuring the proper use of personal data and the protection of sensitive information.

CATT mentoring

With the support of ACTI (Action for Child Trauma International) facilitators, two professionals trained in Accelerated Treatment for Childhood Trauma "CATT" (its acronym in English), are receiving one on one mentoring to apply the technique in their communities. One professional is currently finishing the certification cycle as preparation to be trained as an instructor to start training new professionals in this methodology aimed to help children recover from trauma. In 2026 a new cascade workshop will take place to provide training of trainers in Colombia.

Advocacy Activities

Children Change Colombia was invited by the Committee on the Rights of the Child (CRC) to participate in the pre-sessional working group of Colombia in Geneva. Our Executive Director, Angela Carreño attended the session and presented the situation of forced recruitment of Children in Colombia. CCC presented together with the Human Rights Centre from Loyola Law School, a report on child forced recruitment in Colombia to the Committee. The pre-sessional working group is a confidential, interactive meeting between the Committee and United Nations bodies and specialised agencies, NGOs, NHRIs and children. It provides a unique opportunity for

dialogue with partners regarding implementation of the Convention and its Optional Protocols by States parties.

We also hosted an academic event in partnership with University College London (UCL) “Call for Change: Reflections on Peace and Conflict in Colombia”. The panel provided an insightful conversation on the challenges and opportunities for peace in Colombia, featuring experts in the field. Academics and field workers presented findings from their research and projects related to conflict and peace in Colombia.

The session was opened by Dr. Eleanor F. Woodhouse, Director of the MSc in Public Policy of the Department of Political Science and School of Public Policy at UCL, and included the presentation of the project Paz A la Mochila – an innovative peace-building project that fosters resilience and understanding among Colombia’s youth.

Fundraising:

We are very proud to report that we were able to totally fund our commitment to the 20 projects we implemented in 2025. We are continuing to increase the number of projects we support, funds raised, and investments in Colombia. Our income grew 79 per cent (£1,348,054 in 2025 against £750,309 in 2024), and we successfully maintained financial stability by comfortably covering our operational costs with unrestricted funds.

The charity raises funds through a combination of grants from trusts and foundations, legacies, corporate donations, individual giving, events and Gift Aid. The trustees seek to protect donors and members of the public, including people in vulnerable circumstances, through appropriate fundraising controls, approval processes and oversight of communications.

Grant making policy:

Children Change Colombia makes grants to partner organisations in Colombia. Project proposals are subject to approval by the Executive Director and the Trustees to ensure the work is in line with our strategic objectives. All projects are subject to a monitoring process and the payment of grants is subject to satisfactory monitoring reports being received.

Voluntary Help:

Children Change Colombia is supported by a number of volunteers who provide invaluable administrative and fundraising assistance and the Board wishes to express their gratitude to all of those who have helped Children Change Colombia to develop its activities through their voluntary support.

We would like to specially thank the volunteer team who have been amazing, supporting our projects, administrative management, events and PR activities:

Yvonne Velasquez
Patricia Sturgis
Alastair Sturgis
Clara Diaz
Peter Clifton
Sandra Prada
Carlos Ordoñez
Roderick Long
Michael Stevens
Felipe Albarracín
Nick Rennie
Lucie Prior

Financial review:

Children Change Colombia Ltd had another successful year of growth in 2025, raising total funds of £1,328,054 (compared to £750,309 in 2024), a 56 per cent increase on the previous year. The charity maintains its strengths of a diversity of income streams (including grants, corporate and individual donations) and the loyalty

of many repeat donors most of whom donate for multiple years.

There was a corresponding increase in expenditure of £ 1,314,764 for the year (compared to £639,519 in 2024), the whole of this increase being within Charitable Expenditure (£1,287,226 in 2025 compared to £597,355 in 2024) as the cost of raising funds dropped to £27,538 (from £42,164 in 2024). This reduction in fundraising costs reflects the dynamic culture within Children Change Colombia Ltd which includes continual cost monitoring and adapting for efficiency.

The charity was able to hold a good level of free reserves throughout the whole of 2025, in line with its Reserves policy, ending the year with £117,184 (£127,180 in 2024). There was also a healthy amount of Designated project funds and Restricted Funds held at year-end, these being funds already received for projects to be implemented in 2025. Thus reflecting a very stable financial position of the charity at the end of 2025 and going into 2026.

The charity has a Finance Committee which includes membership of the Chair and Treasurer. The Committee meets eight times per year to monitor the financial health of the charity by checking financial reports and to make decisions and recommendations relating to financial matters for the Board. Monthly financial reporting includes checking actual performance against annual budgets and monitoring levels of reserves.

Children Change Colombia Ltd is extremely grateful for the incredible support and loyalty received by our donors, and for every donation received throughout 2025.

Finance and Administration Objectives

To ensure the organisation is working as effectively as possible and meeting all its legal obligations.

Legal details

Children Change Colombia Ltd is an international non-governmental organisation created as a charitable legal entity in the United Kingdom and a company limited by guarantee. The change of name from Children of the Andes to Children Change Colombia Ltd was registered with Companies House on 16th September 2015. The Company known as Children of the Andes was formed on 12 March 1999, was then registered under no: 1075037 with the Charity Commission on April 9th 1999 and took over the activities of a predecessor non-incorporated charity on 6th June 1999. The members of the Company consist of the trustees. A list of the current trustees can be found on page 3.

Organisational and decision making structure

The trustees of Children Change Colombia Ltd delegate day to day management of the organisation to the Executive Director (also the Company Secretary). In 2025 the Executive Director was assisted in the UK by one Finance Manager and one Fundraising & Communications Officer. And in Colombia by one Project Manager, one Project Coordinator and one Finance & Administration Officer.

The trustees hold at least four meetings per year to, inter alia, receive and consider reports from the Executive Director, review the financial situation and monitor the achievement of the social objectives of the Charity.

The Chair holds monthly meetings with the Executive Director and the staff to review progress. The Treasurer, Chair & a further trustee hold regular meetings with the Executive Director and Finance Manager as a Finance Committee which then analyses monthly results and prepares documents for the following board meeting.

Systems of Internal Control

There is an organisational structure of delegation with lines of responsibility for control and procedures for reporting decisions, actions and issues. The board approves and monitors the annual budget, income projections and staff salaries.

Method of appointment or election of Chair and Trustees

Chair

A selection committee of trustees is appointed. When a vacancy for Chair becomes available, existing trustees may express an interest in the role, external candidates may be recommended or self-referred and the post is also advertised externally. Interested parties meet the Executive Director who explains the work of Children Change Colombia Ltd and the duties and responsibilities of the Chair. A panel, chaired by the head of the selection committee, then interviews candidates with the Executive Director sitting as an observer.

Trustees

When a vacancy on the board of trustees arises, nominations may be made by staff, other trustees (including the Chair), or may be self-referred. The post is advertised externally. The potential trustee submits an application. Preselected candidates are then interviewed by a subcommittee of Trustees and have an informative session with the Executive Director. If they meet the criteria for new trustees, they visit Children Change Colombia Ltd and meet the Executive Director and staff and, following this, meet the Chair of trustees or another trustee. Finally, the candidate attends a trustee meeting as an observer, and, after consideration by the Board, an invitation may be made to the candidate to become a trustee of Children Change Colombia Ltd.

The Board and Executive Director conduct a regular skills audit of the board of trustees to assess the fit of the board with the organisation's current strategic objectives. Vacancies on the board may arise as a result of an existing trustee stepping down by mutual agreement in order to enable the appropriate skills and experience to be represented on the board.

Responsibilities of the Trustees

The Charity's trustees (who are also the directors of Children Change Colombia Ltd for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (Statement of Recommended Practice);
- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

Trustees are required to declare any interests in accordance with the charity's conflict of interest policy. Any interests are recorded in the charity's register of interests and are reviewed annually. Where a potential conflict arises, the trustee concerned withdraws from the relevant discussion and decision-making process.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity 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 Charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Risk Management

The trustees have overall responsibility for ensuring that the Charity has an appropriate system of controls, financial and otherwise. The regular meetings between the Honorary Treasurer and staff as well as the meetings between the Chair and Executive Director are a key component of the risk management framework. During these meetings risks faced by the charity are carefully analysed and, if required, checks introduced. The trustees are satisfied that systems are in place to mitigate the risks identified.

Risks that have been identified, are being monitored, and for which checks and mitigation measures have been put in place include: 1) Failure to comply with Colombian and UK regulatory obligations – including breach of data protection legislation 2) Licence to operate revoked by Colombian government 3) Deterioration in security, health or environmental situation makes operation impossible in certain areas of Colombia and 5) Unexpected increases in costs due to inappropriate contractual obligations.

Statement of policies

Safeguarding policy

Children Change Colombia has a responsibility to safeguard, protect and promote the welfare of all children, young people and vulnerable adults. We also have a responsibility to minimise any harm that we might do inadvertently as a result of our activities or those of our partners. We embrace the 'do no harm' principle * and encourage and support our partners to do the same. To reflect this, we have developed a full set of safeguarding policies and procedures that help us to fulfil these responsibilities. Our safeguarding procedures are based on UK legislation, including Working Together to Safeguard Children (HM Government, revised 2018) and are underpinned by the Keeping Children Safe Standards (revised 2024), a set of internationally recognised standards that outline good practice to minimise the risk of harm to children as a result of our activities. They are also in line with the United Nations Convention on the Rights of the Child; an international agreement that protects the rights of children and provides a child-centred framework for the development of services for children.

We also understand that, as is recognised in Working Together to Safeguard Children, "no system can fully eliminate risk. Understanding risk involves judgement and balance". We strive to achieve this through our policies.

Reserves Policy

The trustees use a risk-based reserves policy, based on a traffic light warning system (Green, Amber, and Red).

The purpose is to give a real time calculation of reserves and cost levels in order to allow Children Change Colombia Ltd to maintain sufficient general fund reserves, to reflect legal and fiduciary obligations for the continued normal existence of the charity, followed by an orderly curtailment of activities if necessary. At 31 December 2025 free reserves were £117,184. The level held was within the Board's risk-based traffic-light framework. The policy is monitored by the Finance Committee, and levels reviewed annually. A copy of the policy is available on request.

Equal opportunities Policy

Children Change Colombia Ltd is committed to operating an equal opportunities policy in all aspects of its work.


Investment Policy

Children Change Colombia Ltd is effectively a steward of funds donated, and therefore considers it appropriate to minimise risk when investing these funds. To this end, surplus funds are invested in interest bearing savings accounts with reputable UK banks and institutions. To minimise risks from bank failure, our policy is to hold no more than £85K in any one bank.

Public Benefit Statement

The trustees have a duty to report on how the activities of the charity deliver public benefit. The sections of this Report above entitled "Principal Activities and Aims" and "CCC's Strategic Plan 2025- 2030" set out the charity's objectives on the activity and success in the year 2025 in delivering public benefit.

Approved on behalf of the Board of Trustees



Carolina Giraldo

Chair of the Board of Trustees

STATEMENT OF FINANCIAL ACTIVITIES
Including an Income and Expenditure Account
For year ending 31st December 2025

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
INCOME AND ENDOWMENTS						
FROM:						
Donations and Legacies	3a	153,651	0	1,160,673	1,314,324	726,297
Other Trading Activities	3b	4,873	0	0	4,873	18,525
Investments	3c	8,856	0	0	8,856	5,487
<u>TOTAL INCOME</u>		<u>167,380</u>	<u>0</u>	<u>1,160,673</u>	<u>1,328,053</u>	<u>750,309</u>
EXPENDITURE ON:						
Raising Funds	4a	27,538	0	0	27,538	42,164
Charitable Activities	4b	177,162	0	1,110,065	1,287,226	597,355
<u>TOTAL EXPENDITURE</u>		<u>204,700</u>	<u>0</u>	<u>1,110,065</u>	<u>1,314,764</u>	<u>639,519</u>
<u>NET INCOME/ EXPENDITURE</u>		<u>(37,320)</u>		<u>50,608</u>	<u>13,289</u>	<u>110,790</u>
Total Funds Brought Forward		127,180	52,513	187,761	367,454	256,664
Transfer between funds	5	27,324	(22,000)	(5,324)	0	0
<u>TOTAL FUNDS CARRIED FORWARD</u>		<u>117,184</u>	<u>30,513</u>	<u>233,045</u>	<u>380,743</u>	<u>367,454</u>

The notes on pages 23 to 32 form part of these financial statements.

BALANCE SHEET

As at 31st December 2025

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	31-Dec-25 Total £	31-Dec-24 Total £
Fixed Assets:						
Tangible assets	2	0	0	0	0	0
Total Fixed Assets		0	0	0	0	0
Current Assets:						
Debtors	7	2,962		2,838	5,800	8,618
Prepayments		1,239			1,239	809
Accrued Income		0				
Cash at bank & in hand	6	128,958	30,513	230,207	389,678	471,351
Total Current Assets		133,159	30,513	233,045	396,717	480,778
Liabilities:						
Creditors: Amounts falling due within one year	8	15,974		0	15,974	7,517
Deferred Income		0		0	0	105,807
NET CURRENT ASSETS		117,185	30,513	233,045	380,743	367,454
TOTAL ASSETS LESS CURRENT LIABILITIES		117,185	30,513	233,045	380,743	367,454
Funds of the Charity:						
Unrestricted Funds					117,185	127,180
Designated Funds					30,513	52,513
Restricted Funds	5				233,045	187,761
Total Funds					380,743	367,454

The directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and for the preparation of accounts.

Approved by the Directors on: 21/05/2026

Signed on their behalf by



Carolina Giraldo (Chair and Director)

STATEMENT OF CASH FLOWS
For the year ended 31st December 2025

	Note	2025	2024
		£	£
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	10	(81,673)	169,183
Net cash provided by (used in) investing activities		0	0
Cash flows from investing activities			
Net cash provided by (used in) financing activities		0	0
Change in cash and cash equivalents in the reporting period			
Cash and cash equivalents at the beginning of the reporting period		471,351	302,168
Change in cash and cash equivalents due to exchange rate movements		0	0
Cash and cash equivalents at the end of the reporting period		<u>389,678</u>	<u>471,351</u>

1. ACCOUNTING POLICIES

Basis of preparation. The financial statements have been prepared under the historical cost convention in accordance with the Companies Act 2006, the Charities SORP (FRS 102) (second edition, effective 1 January 2019), and FRS 102. The charity constitutes a public benefit entity as defined by FRS 102. Going concern. The trustees have reviewed the charity's financial position, forecast cash flows and committed funding and consider that the charity has adequate resources to continue in operational existence for at least twelve months from the date of approval of these financial statements. Accordingly, the trustees continue to adopt the going concern basis in preparing the financial statements.

Income

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- Charity becomes entitled to resources.
- the receipt is probable; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services have been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity.

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the directors' annual report.

Investment Income

This is included in the accounts when receivable.

Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Foreign currency

Transactions denominated in foreign currencies are recorded at the exchange rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the exchange rate ruling at the balance sheet date.

Overseas Branch Operations

The charity operates in Colombia through a branch. As the branch is not a separate legal entity, all assets, liabilities, income and

expenditure of the branch are included within these financial statements.

Financial instruments

The charity has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost.

Critical accounting judgements and estimates

In preparing these financial statements, the trustees are required to make judgements, estimates and assumptions that affect the reported amounts of income, expenditure, assets and liabilities. The principal areas of judgement and estimation relate to the recognition of grant commitments, the classification of restricted funds, and the timing of recognition of grant income subject to performance conditions.

Expenditure and liabilities

Liability recognition

Expenditure recognition. Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to expenditure, it is probable that settlement will be required and the amount can be measured reliably. Expenditure is recognised on an accruals basis.

Governance Costs

This includes costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Assets

Tangible fixed assets for use by the charity are capitalised if they can be used for more than one year, and cost at least £900. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation is calculated at a rate to write off the cost of tangible fixed assets on a straight line basis over their estimated useful lives. The rates applied per annum are as follows:

Equipment	3 Years
Fixtures and Fittings	10 years

The useful economic lives of tangible fixed assets are reviewed regularly and adjusted if appropriate.

2. TANGIBLE FIXED ASSETS

		Fixtures, Fittings & Equipment	TOTAL
Cost		£	£
At the start of the year	31-Dec-24	7,978	7,978
Additions/disposals during year		0	0
At the end of the year	<u>31-Dec-25</u>	<u>7,978</u>	<u>7,978</u>
Depreciation			
At the start of the year	31-Dec-24	7,978	7,978
Charge during year		0	0
At the end of the year	<u>31-Dec-25</u>	<u>7,978</u>	<u>7,978</u>
Net Book Value	31-Dec-24	0	0
	<u>31-Dec-25</u>	<u>0</u>	<u>0</u>

The charity has no annual commitments under non-cancelling operating leases nor any capital commitments.

3. ANALYSIS OF INCOME:

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
a) Donations and Legacies				
Individual Donations UK	41,728	749,103	790,831	175,141
Individual Donations Colombia	0	0	0	705
Corporate Donations UK	19,700	16,310	36,010	22,791
Corporate Donations Colombia	0	0	0	11,266
Legacies	15,282	0	15,282	106,762
Standing orders and direct debits	50,500	19,203	69,703	45,352
Gift Aid Reclaimed Tax	20,516	61,894	82,410	53,273
Grants UK	5,926	314,163	320,088	311,007
Grants Colombia	0	0	0	0
	153,652	1,160,673	1,314,324	726,297
b) Other Trading Activities				
Events	4,873	0	4,873	18,525
	4,873	0	4,873	18,525

c) Investments

Interest	8,856	0	8,856	5,487
	8,856	0	8,856	5,487
<u>TOTAL</u>	<u>167,380</u>	<u>1,160,673</u>	<u>1,328,053</u>	<u>750,309</u>

4. ANALYSIS OF EXPENDITURE:

	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£	£
a) Raising Funds					
Event costs	693	0	0	693	6,796
Publicity and Advertising	5,664	0	0	5,664	8,397
Fundraising Staff UK	21,181	0	0	21,181	18,716
Fundraising Staff Colombia	0	0	0	0	8,255
	27,538	0	157	27,538	42,164
b) Charitable Activities					
Direct Project Grants	1,221	0	1,093,175	1,094,396	416,983
Project Staff UK	100,024	0	8,784	108,651	97,640
Project Staff Colombia	30,896	0	7,348	38,244	26,194
Office UK	27,336	0	452	27,788	28,883
Office Colombia	17,684	0	305	17,989	27,655
	177,161	0	1,109,907	1,287,069	597,355
<u>TOTAL</u>	<u>204,699</u>	<u>0</u>	<u>1,110,064</u>	<u>1,314,764</u>	<u>639,519</u>

5. GRANTS AND RESTRICTED FUNDS

FUND RECONCILIATION					
	Balance at				Balance at
	01-Jan-25	Income	Expenditure	Transfers	31-Dec-25
Unrestricted Funds	£	£	£	£	£
Unrestricted	127,180	167,381	(204,700)	27,324	117,185
	127,180				117,185
Designated Funds					
Communications Workshop	0	0	0	0	0
Forced Recruitment Project	0	0	0	0	0
Legacies Designated Fund	52,513	0	0	(22,000)	30,513
Proyecto Caribe CCC	0	0	0	0	0
Total Designated Funds	52,513	0	0	(22,000)	30,513
Restricted Funds					
Acadesan Emergency Building	3,810	25	(3,841)	(3)	(8)
Catatumbo	0	12,393	(23,187)		(10,793)
Emergency Flood	0	57,903	(48,951)	(5,781)	3,171
Football for Peace	31,120	2,519	(16,698)		16,941
Colombia Colores	5,427	30,298	(27,194)	(3,030)	5,500
Fundación CRAN	8,360	0	0	(8,360)	0
Fundación Formación d'Futuros	27	540	0	0	567
Fundación Oro Molido	0	798,619	(799,064)	0	(445)
Forced Recruitment	0	72,188	(38,310)	8,239	42,117
Kangaroo Babies	12,400	0	0	0	12,400
Paz a la Mochila	1,888	6,000	(12,822)	8,992	4,058
Preventing Sexual Exploitation	63,094	93,441	(61,619)	(3,275)	91,641
Proyecto Caribe CCC	32,918	15,176	(34,576)	(879)	12,639
Santander Project		60,015	(27,688)	(1,000)	31,327
Staff Safeguarding	1,501	0	(971)	0	530
Tiempo de Juego	16,997	586	(5,111)	(97)	12,374
University Fund (individual)	2,400	6,474	(5,632)	0	3,242
University Scholarships	7,820	4,497	(4,403)	(131)	7,784
Total Restricted Funds	187,761	1,160,673	(1,110,065)	(5,324)	233,045
TOTAL FUNDS	367,454	1,328,054	(1,314,764)	0	380,743

Restricted Fund Projects

Acadesan Emergency Building

We built a multipurpose centre and shelter to help ACADESAN to receive displaced families in humanitarian emergencies and to provide a space for communities to gather and to participate in activities held by ACADESAN.

Catatumbo

Humanitarian Response for Catatumbo – Food Vouchers, food kits and child safe spaces projects provided essential food assistance to families displaced by escalating conflict in northeastern Colombia. Implemented in Ocaña and Tibu communities. For the Catatumbo project, expenditure has exceeded income at the year end, the resulting shortfalls will be funded from designated funds in the following financial year, in line with the charity's funding approach.

Emergency Flood

At the end of 2024, Chocó was hit by devastating flooding and extreme weather, affecting families all across the region. With some towns and villages already isolated, only accessible by boat or plane, emergency support was desperately needed. Alongside our local partner ACADESAN, we delivered emergency food and sanitary kits to 600 families. Furthermore, we made deliveries of 1289 school kits, ensuring that children can continue with their education even in the face of disaster.

Football for Peace

Two projects with Fútbol Pazfico and GIZ harnesses the power of sport to strengthen the socio-emotional skills of children and young people in Valle del Cauca, Cauca and Nariño. In doing so, we hope to prevent forced recruitment, sexual violence and sexual exploitation, as well as promoting gender equality and care strategies to prevent sexual violence.

Colombia Colores

This project is aimed at engaging Colombian born second and third generation children living in London in activities that give them the space to explore the richness of Colombian culture and history. Through the use of art, music, dance and much more, these workshops continue to bring the community closer together.

Fundación CRAN

Every year our partner CRAN (Bogotá & Meta) provides foster homes and psychosocial support to 50 children formerly associated with illegal armed groups to recover from the trauma they have experienced and help them to develop the life skills necessary to reintegrate into society, to access State support, and to navigate the legal system if necessary. In rural areas where children face a high risk of recruitment by armed groups, CRAN educates local community organisations on how to protect around 300 children every year. It also advocates for employers, education providers and local NGOs to eradicate the stigma which these children often face, and to ensure they provide them with equal access to their services.

Fundación Formación d'Futuros

Helping young care leavers in Colombia prepare for independent adult life, by providing psychosocial support, practical life skills, academic levelling up, and help in entering and maintaining employment.

Fundación Oro Molido

Oro Molido Foundation is a non-profit organisation that works on providing opportunities for children and young people who live in rural coffee-growing communities in Antioquia and Magdalena. We are currently working together on education projects.

Forced Recruitment

This project aims to prevent the recruitment and exploitation of children and young people (CYP) by armed and criminal groups in Colombia, while supporting those already affected in their reintegration process. Implemented between August 2025 and November 2028.

Kangaroo Babies

This project is a new initiative in Cartagena, supporting new mothers and contributing to improving the health and wellbeing of premature and low birth weight babies through the implementation of the "kangaroo mother" method which encourages skin-to-skin contact and the proper use of ergonomic baby carriers. Workshops on sexual and reproductive health with a gender focus will also be offered.

Paz a la Mochila

PazA la Mochila is a pedagogical kit for teachers and local leaders to create education spaces with children and young people to understand the complexity of the Colombian armed conflict, assessing their impact on society and mobilising society towards peace-building and non-repetition. PazA la Mochila is a project that brings together many experiences, resources and methodologies that the Truth Commission and other civil society organisations have developed for decades to educate children and adolescents for the construction of peace in Colombia

Preventing Sexual Exploitation

This three-year project (September 2024 to November 2027) aims to strengthen the capacities of children and young people (CYP) at risk of sexual and gender-based violence in Bogotá, Barranquilla, Santa Marta, and Cartagena. It seeks to build protective environments, co-create care pathways for survivors, and promote prevention and awareness through psychosocial support, education, and community engagement.

Proyecto Caribe CCC

This project provides teachers and school management with resources and training to support, adapt and re-plan the educational process, in order to improve the quality of education. They also provide extracurricular support to the students with tutoring in STEM (Science, Technology, Engineering and Mathematics) courses, as well as English lessons. The project also provides vocational training in areas related to sustainable tourism.

Santander Project

The project in Santander empowers adolescents and young people along the Cacao Route by strengthening their English, entrepreneurship, and employability skills. In 2025, 500 students across three schools participated in weekly English sessions and workshops on financial literacy, entrepreneurship, and job readiness, improving vocabulary, pronunciation, and confidence in using English as a practical tool for their future.

Staff Safeguarding

Program to improve the safeguarding practices and to support specific cases on child protection or safeguarding presented in the projects.

Tiempo de Juego

Our partner Tiempo de Juego tackles this issue from a different angle, by promoting positive youth leadership, understanding of rights, and protective environments within and outside the family, to prevent children and young people from becoming involved in gangs and, in circumstances where they are already part of a gang, to reduce the risks they are exposed to.

University Fund (individual)

Specific university scholarship for a nursery student that receives tuition and living expenses.

University Scholarships

Thanks to our new alliances with Politécnico Grancolombiano and Fundación Universitaria del Area Andina, we are able to provide students with full scholarships to study bachelor's degrees. As part of this funding, the students will also receive personal computers, an internet allowance, money to visit the university campus, and psychosocial support to help them to succeed through their five years of study.

6. CASH AT BANK AND IN HAND

	Funds held in UK	Funds held in Colombia	Total 31-Dec-25	Total 31-Dec-24
	£	£	£	£
<u>TOTAL</u>	<u>354,969</u>	<u>34,709</u>	<u>389,678</u>	<u>471,351</u>

7. DEBTORS	Unrestricted	Restricted	Total	Total
	Fund	Fund	31-Dec-25	31-Dec-24
	£	£	£	£
Debtors	2,962	2,838	5,800	8,618
Prepayments	1,239	-	1,239	809
Accrued Income	-	-	-	-
<u>TOTAL</u>	<u>4,201</u>	<u>2,838</u>	<u>7,039</u>	<u>9,427</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Due in	Due in	Total	Total
	UK	Colombia	31-Dec-25	31-Dec-24
	£	£	£	£
Trade Creditors	2,177	-	2,177	3,759
HMRC	1,673	-	1,673	1,812
Deferred Income	0	-	0	105,807
Accrued Expenditure	12,118	-	12,118	1,075
Credit Card in Colombia	0	7	7	871
	<u>15,967</u>	<u>7</u>	<u>15,974</u>	<u>113,324</u>

9. STAFF COSTS AND NUMBERS

	2025	2025	2025	2024
	UK	Colombia	Total	Total
	£	£	£	£
Gross Salaries	113,147	26,799	139,946	150,805
Employer's Social Security costs	11,651	7,787	19,437	21,622
National Insurance Rebate	(9,658)	0	(9,658)	(5,000)
Employer's Pension & Health	6,375	1,505	7,880	8,277
	<u>121,515</u>	<u>36,091</u>	<u>157,606</u>	<u>175,704</u>

The key management personnel of the charity comprise the trustees and the senior management team consisting of the Executive Director, Finance Manager and Program Manager.

The trustees receive no remuneration for their services.

The total employee benefits of key management personnel during the year were £147,955 (2024: £106,981).

The number of staff receiving termination payments in 2025 was 0 (2024: 1). Total termination payments were £0 (2024: £3,991)

The following number of employees received employee benefits (excluding employer pension costs and employer national insurance) during the year between:

Band	Number of employees
£60,000–£70,000	1

Employees were engaged in the following

	2025 UK	2025 Colombia	2025 Total	2024 TOTAL
Project Support	0.7	1	1.7	2.8
Fundraising	0.3	0	0.3	1.1
Project Administration	1.4	0	1.4	0.8
Activities in furtherance of objects	2.4	1	3.4	4.7

10. NOTES TO THE CASH FLOW STATEMENT

	2025 £	2024 £
Reconciliation of net movement in funds to net cash flow from operating activities		
Net movement in funds for the reporting period (as per the Statement of Financial Activities)	13,289	110,790
Adjustments for:		
(Increase)/decrease in debtors	2,388	6,791
Increase/decrease in creditors	(97,351)	51,602
Net cash provided by (used in) operating activities	<u>(81,673)</u>	<u>169,183</u>
Analysis of cash and cash equivalents		
Cash at bank	389,678	471,351
Total cash and cash equivalents	<u>389,678</u>	<u>471,351</u>

11. DIRECTORS AND OTHER RELATED PARTIES

Trustees receive no remuneration for their services as trustees. Trustee Fernando Caviades declared an interest in Iridian Consulting S.A.S., a company providing digital services.

During the year Iridian Consulting S.A.S. provided digital services to the charity on a pro bono basis. No payments were made to the company during the year ended 31 December 2025.

The trustee did not participate in discussions or decisions relating to this arrangement.

The charity operates in Colombia through a branch. As the branch is not a separate legal entity, its transactions and balances are included within these financial statements.

12. REMUNERATION OF STATUTORY AUDITOR

Fees payable to the auditor for the statutory audit of the annual financial statements amounted to £11,700. (Fee paid in 2024 for Independent Examination: £1,075).

13. RISK ASSESSMENT

The directors actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Directors have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

14. RESERVES POLICY

The Directors have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The Directors aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected

expenditure. The Directors will endeavor not to set aside funds unnecessarily.

15. PUBLIC BENEFIT

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the report of the directors. The directors confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

Statement of Trustees' Responsibilities

The trustees, who are also the directors of Children Change Colombia Ltd for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then 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 accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then 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 charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that 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 hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT AUDITORS'S REPORT TO THE MEMBERS OF CHILDREN CHANGE COLOMBIA LTD

Opinion

We have audited the financial statements of Children Change Colombia Ltd (the 'charity') for the year ended 31 December 2025 which comprise the statement of financial activities, the balance sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2025 and of its incoming resources and application of resources, 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 charity'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 other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; 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, the trustees, who are also the directors of the charity for the purpose of company law, 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 charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatements due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

However it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing the risks of material misstatement in respect of irregularities, including fraud, the audit engagement team made enquiries of management, and those charged with governance, regarding the procedures relating to identifying, evaluating and complying with;

1. laws and regulations and whether they were aware of any instances of non-compliance;
2. detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
3. the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;

As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are FRS 102, Companies Act 2006, employment and tax law and regulations and data protection regulations. We performed audit procedures to detect non-compliance, which may have a material impact on the financial statements. These included reviewing financial statement disclosures and evaluating advice received from internal management. There were no significant laws and regulations we deemed as having an indirect impact on the financial statements.

The audit engagement team identified the risk of management override of controls as the area where the financial statements were most susceptible to material misstatement due to fraud. Audit procedures performed included but were not limited to testing manual journal entries and other adjustments and evaluating the business rationale in relation to any significant, unusual transactions and transactions entered into outside of the normal course of business.

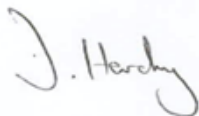
Revenue recognition was also identified as a significant risk which could lead to a material mis-statement due to fraud or error. Audit procedures performed included but were not limited to performing walk through tests to identify the control procedures in place and once an understanding of the sales process was gained, a substantive test was carried out using a sample basis to ensure all sales existed and were complete in the accounts. Cut off testing was also performed to ensure sales were recorded in the correct period.

Another area of significant risk is the identification and disclosure of related party transactions in the accounts. The team looked at transactions in the year involving the directors and key members of management as well as their known family links to ensure all related party transactions have been appropriately disclosed.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Darren Harding ACA, FCCA, DChA (Senior Statutory Auditor)
Affinia (Crawley)

Chartered Accountants
Statutory Auditor
Ground Floor
1-7 Station Road
Crawley
West Sussex
RH10 1HT

Date: 27/05/2026

Affinia (Crawley) are eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.