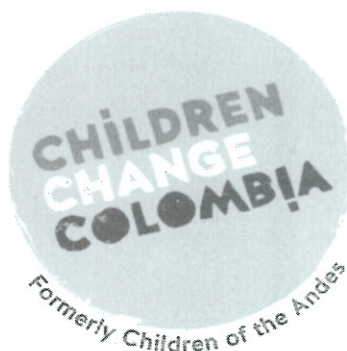


**CHILDREN CHANGE COLOMBIA LTD**  
(A company limited by guarantee)

Charity Registration No. 1075037  
Company Registration No. 3731943 (England and Wales)



**CHILDREN CHANGE COLOMBIA LTD**  
(A company limited by guarantee)

**DIRECTORS' REPORT AND ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2017**

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## LEGAL AND ADMINISTRATIVE INFORMATION

### TRUSTEES AND DIRECTORS

- Caroline Moser – Chair
- Julio Davila – resigned 11<sup>th</sup> September 2017
- Cathy McIlwaine – resigned 11<sup>th</sup> September 2017
- Felipe Alviar Baquero
- Julia Hayes – resigned 23<sup>rd</sup> April 2018
- Victoria Lowry – resigned 23<sup>rd</sup> April 2018
- Janey Wall
- Richard Drean – Honorary Treasurer
- Mauricio Rodriguez – resigned 23<sup>rd</sup> April 2018
- Carolina Giraldo – appointed 11<sup>th</sup> September 2017
- Kevin Mills – appointed 11<sup>th</sup> September 2017

### EXECUTIVE DIRECTOR & SECRETARY

Duncan Millar

### REGISTERED OFFICE

Development House  
56-64 Leonard Street  
London EC2A 4LT

From 1<sup>st</sup> August 2018:  
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London EC2A 9DA

### REGISTERED CHARITY NUMBER

1075037

### COMPANY NUMBER

3731943

### INDEPENDENT EXAMINER

Independent Examiners Ltd  
Sovereign Centre  
Poplars  
Yapton Lane  
Walberton  
West Sussex  
BN18 0AS

### BANKERS

National Westminster Bank Plc  
Dorking Branch  
Dorking  
Surrey RH4 1AX

Barclays Bank Plc  
Towngate House  
Church Street East  
Woking  
Surrey GU21 1AE

Unity Trust  
Nine Brindleyplace  
Birmingham  
B1 2HB

Banco de Occidente  
Calle 5 #34-24,  
Cali  
Colombia

## CHAIR'S STATEMENT

For the year ended 31 December 2017

As discussed in my statement last year, the peace accords continue to hold out the prospect of significant improvements in children's lives in Colombia. Yet not only do many threats to children's rights remain, but new ones continue to emerge. CCC has spent 2017 continuing to respond to these threats.

For instance, in many communities, the formal withdrawal of the FARC has led to the incursion of other illegal armed groups; at the same time the end of the FARC conflict has brought into sharper focus the persistence of other underlying problems – such as the continued malign influence of the international drugs trade. Such factors pose real and urgent threats to the safety of thousands of children and young people in remote and neglected communities on the front line of the peace building process in Colombia.

For this reason, CCC continues to extend our work into just such areas in order to empower young people themselves to build resilient communities better able to resist the many threats that they continue to face. I am delighted to say, for example, that in January 2017, for the first time, Children Change Colombia Ltd began work in Chocó, a department with high levels of drug trafficking, illegal mining and extortion. Our Chocó partner, Circulo de Estudios, works to reduce the risk of conflict-related sexual violence and forced recruitment of children. They will be joined as a second partner in Chocó in 2018 by Acadesan. We first identified them in 2017, a community organisation that works to protect children and their communities from the effects of illegal mining in the San Juan River area.

Although our emphasis on tackling the most neglected issues and on working with those at greatest risk is taking us to remoter regions of Colombia, we also continue to work with several partners in Bogota. With Comic Relief, for instance, our work continues on the crucial issue of the reintegration of ex-child combatants into civilian life and the particular risks facing girls and young women from gangs and on sexual exploitation in Bogota's 'tolerance zone' for sex work. You can read more our partner projects on pages 5 to 9.

In terms of securing funding for our work in 2017, the picture is one both of significant setbacks and great achievements. 2017 has proved that fundraising in Colombia itself is even more difficult than anticipated, with our income from Colombia fundraising remaining somewhat disappointing. In addition, we have recently lost substantial sources of income; two major corporate donors who are shifting the geographical focus away from Colombia have declined to renew support. A third has ended their fundraising activities in the UK altogether. In addition, the Big Lottery is no longer funding Latin America, and so now that our 2017 grant has ended they cease to become a potential source of funding. These developments bear out our analysis that once the international spotlight moves away from Colombia, it may become harder to attract funding for our work.

At the same time, I am proud to say that 2017 saw our highest income ever, of £760,277, beating the previous highest income of £727,032 by nearly 4.5%. This is excellent news. It shows that there continues to be great understanding and support for our work in Colombia amongst individuals and institutions in the UK. It is also a tribute to the hard work and creativity of our fundraising team, who are managing successfully to reach new audiences.

Significant political, social and economic changes are currently occurring in Colombia. These include the national elections in 2018, the ongoing implementation of the peace accords, increasing violence directed against human rights defenders, some newly emboldened social protest movements, the shifting areas of control of illegal armed groups, and the expansion of extractive industries. CCC will continue to be as adroit and flexible as possible in responding to the needs of the most vulnerable children and young people in Colombia.

Our ability to do this will depend on the dedication and skill of our team, trustees and volunteers, both in the UK and Colombia, as well as our ever-increasing community of supporters. All of us at Children Change Colombia Ltd continue to be enormously grateful for their wonderful support.



Caroline Moser  
Chair of Trustees  
July 2018

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

### **For the year ended 31 December 2017**

The trustees present their report and accounts for the year ended 31<sup>st</sup> December 2017.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's memorandum and articles of association, the Companies Act 2006 and the Statement of Recommended Practice, "Accounting & Reporting by Charities" issued in March 2015.

### **Principal Activities and Aims**

Children Change Colombia Ltd (formerly known as Children of the Andes) is a UK registered charity, established in 1991 to support at risk children in Colombia. We work with children and their families to challenge poverty, inequality, discrimination and violence. Despite a growing economy and the signing of Peace Accords with the FARC, millions of children in Colombia still face poverty, violence and exclusion from the opportunities presented by a changing society. Children Change Colombia Ltd is committed to working with the children that need us most and in areas neglected by other organisations. We work in partnership with local children's organisations that have a proven record in defending the rights of children most affected by poverty, inequality and conflict. We work with children who have been displaced by the conflict or who have been threatened by or escaped the armed groups. They are children whose rights to a safe and happy family life, to health and education, are threatened by poverty, violence and sexual exploitation.

As well as providing financial support, Children Change Colombia Ltd provides ongoing accompaniment to its partners, helping them build their capacity, share learning with other organisations working in similar fields and access new and sustainable sources of funding.

Children Change Colombia Ltd operates in a context in which:

- The largest guerrilla group, the FARC, has demobilised. However, FARC dissidents, alongside the ELN and the paramilitary successor groups, still operate across Colombia, taking advantage of power vacuums left by the FARC.
- Armed violence continues in the postaccord context. Although the overall homicide rate has declined since the peace accords, certain types of violence have increased; this includes 121 human rights defenders were killed in 2017, the highest on record for the country.
- Children, especially in more remote areas such as Putumayo, Buenaventura and Choco, are at a continued high risk of violence, sexual exploitation and forced recruitment.

### **Overview of work in 2017**

Children Change Colombia Ltd has worked with eight partner organisations during 2017. Our work over the year is described below, organised by our stated objectives for the year.

### **Objectives for 2017**

#### **Programme Objectives**

**Objective 1) Address the most neglected<sup>1</sup> issues facing children in Colombia and to reduce this neglect.**

Children Change Colombia Ltd has continued to support Colombian organisations tackling some of the most pressing but neglected issues that threaten children's rights in Colombia.

#### *Tiempo de Juego and Albergue Infantil Mama Yolanda (AIMY): Preventing and reducing risks to girls in gangs*

2017 was the first year of our Comic Relief funded project as part of Comic Relief's 'I Define Me' programme, which addresses the problems facing girls involved in gangs in the UK, Cape Town and Bogota and brings together all of the organisations involved to form a learning cohort. The project works directly with girls in two institutions - a juvenile detention centre and a residential care home, and with their families, using Tiempo de Juego's expertise in youth leadership and AIMY's expertise in working with families to create a more protective environment for children.

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<sup>1</sup> We define 'neglect' as a function of numbers affected compared to the amount of attention the issue is getting

Tiempo de Juego ran weekly activities in both centres, focused on music, drama, yoga and meditation. All of the activities used Tiempo de Juego's methodology, in which the activities promote principles such as gender equality, non-discrimination, leadership and non-violence. These activities were combined with specific workshops on gender. The girls have seen violence as such a normal part of being female that as a form of protection three of them began to present themselves as male. This has started to change as they have begun questioning the roles they have had to fulfil in the past and learnt about other girls who have developed their lives healthily and safely. The girls have begun to assume different roles to those they used to identify with, enabling them to imagine that their life could turn out differently. Through this they've been able to realise there are different ways of relating to each other and their environment – for example being able to rely on others, trusting that others aren't out to hurt them, and accepting that they can have a happy life with goals and dreams.

Participation in activities has enabled the girls to learn more about themselves and reflect on how they can find different experiences than those that they have had thus far. In both centres it is clear that the participants are interested in the activities and appreciate that they provide a safe space where they can express their concerns about the past and the future.

In the residential care home the girls have shown progress in thinking about life skills and what developing these can mean for their future. They have begun to internalise the life skills they have learnt – initially so that they could have a greater role in the activities, but without realising it, this has expanded out to change their behaviour within the centre as well. They are beginning to achieve the mini-aims of each activity (such as 'be tolerant towards your peers', or 'work as a team'), which is what the team is slowly seeing them incorporate into their behaviour in general.

In the juvenile detention centre, the progress has been more challenging. The majority of girls in the centre feel a profound hopelessness, unable to see a different life path for themselves. The team was able to develop and gain the confidence of many of the girls, and through this obtain useful information about their needs and their plans, but to date they have been unable to inspire the same level of participation as in the residential care home. The girls have begun to discover talents and realise they are capable of doing things they had never thought possible. They have started to leave behind the belief that they are not 'good' people and are only destined for drug addiction and delinquency.

The team from AIMY worked with 33 families of the girls in both centres. These families all began with high levels of conflict and physical, verbal and psychological abuse within the family. Twenty-three of the families with whom the team worked showed improvements during the year. The families that did not achieve the desired changes were characterised by a lack of stability in the home, often caused by coming and going of numerous extended family members. These families were also reluctant to engage with activities, due, at least in part, to a lack of faith in institutional processes after years of experience with the juvenile justice system.

The approach was most effective when families joined the programme voluntarily. All families that achieved the changes desired were able to identify their problems themselves. This is a crucial part of the intervention – that the family, with AIMY's support, are themselves able to identify the issues they have. From this point, families are always able to start making positive changes.

#### *Circulo de Estudios: Reducing conflict-related sexual violence against children and young people*

In January 2017 Children Change Colombia Ltd started working with new partner Circulo de Estudios. This was the first time Children Change Colombia Ltd has supported work in Choco, a department with high levels of drug trafficking, illegal mining and extortion, factors that have created a constant struggle for control between the army, guerrilla groups and other illegal armed groups. This project aimed to reduce the risk of conflict-related sexual violence and forced recruitment of children and increase adults' ability to protect children from these risks. It helped children to plan healthy life goals, which offer them an alternative future to the poverty, violence and social exclusion that surrounds them in their communities. During the year Circulo de Estudios worked with 94 children.

All children took part in 'circles' (workshops) on psychosocial accompaniment and training in rights. Over the year the topics included confidence, knowledge and respect of rights, self-care, construction of social networks, expression of emotions, understanding and identification of risk, tools to prevent or reduce risk, the importance of community life. All the circles intersperse formal elements of learning about the topic with recreational methodologies, to make them fun and engaging for the children. In one of the circles, the children did a community mapping exercise, where the children identified places and/or particular times that they children feel at risk and then, alongside their families, identified what adults could do to help reduce these risks. The risks that the children identified as specifically taking place on the streets of their neighbourhoods were child sexual exploitation, arms trafficking, drugs trafficking, extortion, and generalised violence. They told the project staff that their neighbourhoods don't have any spaces that are free from these dangers, or spaces that are especially for children. They feel safe at school, some (but not all) of them feel safe in their homes with their families, and they feel safe at the project activities. With this information, the project team designed and implemented safe routes for children to go to and from school, identifying particular cases or times where children needed to be accompanied to school or to project activities. This is an example of a practical and simple way in which adults and children can work together to create a protective environment for children.

Circulo de Estudios also provided training in children's rights to 30 adult community leaders, to provide them with tools to protect children from conflict-related violence and forced recruitment and engage other community members in protecting children's rights. These 30 adults also work closely with the children, supporting workshop leaders during the 'circles' and dance workshops. In addition, during this period, they have also become safe and familiar points of reference for children, who the children know that they can turn to when they feel unsafe or afraid, during or outside the project. The community leaders also ran small, informal workshops to cover topics that were of particular interest to the children, to provide support on situations that arose which were affecting the children, and to provide emotional support where necessary.

*Casa Amazonia: Emergency project - Empowering children and young people who survived the Mocoa landslide to rebuild their lives.* On 1<sup>st</sup> April 2017, torrential rains in Mocoa, Putumayo, caused a catastrophic landslide in the early hours of the morning, killing over 300 people, injuring hundreds more and destroying a large area of the city. Survivors of the landslide had to rebuild their lives while struggling to process the trauma they had experienced. Thanks to the fundraising efforts of a collective of students in the UK – ReBuild Mocoa – Children Change Colombia Ltd was able to support our partner Casa Amazonia to develop an emergency response project and run it from June – December 2017.

Casa Amazonia worked with 73 children aged 9-14 years. On joining the project, the children demonstrated high levels of stress, grief, insomnia and nightmares, fear of recurrent landslides, and behavioural difficulties that negatively affected their relationships and their educational attainment. All children participated in group psychosocial sessions and therapeutic sessions and 16 children received individual psychosocial support for a broad range of issues relating both to the landslide and the wider context of conflict and neglect suffered by the local population. The group psychosocial sessions focused on helping the children to understand the importance of mental health and on teaching them the skills they need to identify, understand and deal with their own emotions and nurture strong, protective relationships with their family and friends. All these skills contribute to increasing the children's emotional resilience, helping them to come to terms with the changes the landslide caused in their lives and enabling them to cope better with difficult emotions in the future.

Casa Amazonia also supported the children to think beyond the context of the landslide, about the risks and opportunities for young people in Mocoa. This was an important exercise to help the children to begin to regain a sense of normality and think about what they want from their future, as well as to ensure that the wide range of risks to children's safety did not become 'invisibilised' by the focus on the landslide. The children were able to identify risks such as under-age pregnancy, drug and alcohol use, sexual exploitation, recruitment by armed groups and dropping out of school.

Casa Amazonia ran workshops for 31 teachers and eight parents and carers of the participating children. They found that the teachers were particularly eager to participate in order to access guidance on how to support their pupils to deal with the trauma of losing their homes and loved ones in the landslide. Casa Amazonia worked with these adults on helping them to overcome their personal trauma, as well as addressing the fear of the land and the weather that had been created by the landslide.

Casa Amazonia also worked with a group of 15 female community leaders, who they supported to raise awareness within their communities of the importance of mental health and increase local families' capacity to protect children from violations of their rights. These 15 women became involved in Casa Amazonia's emergency relief work in Mocoa in the weeks immediately following the landslide. They had all lost their homes and livelihoods in the disaster and were survivors of various forms of abuse, such as domestic violence and sexual assault. At the start of this project, the women formed a group called the Network of Resilient Women, through which they carried out outreach work and organised meetings for local women in order to learn about their needs and those of their children.

## **Objective 2) Protect the most at risk<sup>2</sup> and excluded<sup>3</sup> children from immediate harm and reduce risk to their rights in the long term**

All Children Change Colombia Ltd partnerships aim to provide long-term benefits for the children involved. We also aim to support partners who strive to ensure that their work can benefit other children and organisations, both now and in future.

### *Fundacion Si Mujer: Improving young people's sexual and reproductive health and rights (SRHR)*

2017 was the final year of our 3 year Big Lottery Fund project with Si Mujer. The project has been a huge success, exceeding all of our goals and showing how high the demand for quality sexual and reproductive health services and information is among young people.

Over the year 98 children and young people aged 22 and under participated in 40 hours of training on their sexual and reproductive health and rights (SRHR) and how to become youth leaders in this field. 80 of the young people who received training in 2017 went on to hold replicas of this training, reaching 1,201 young people in their schools, communities & in local organisations.

<sup>2</sup> We define 'at risk' as a function of severity of harm multiplied by the likelihood of the harm happening.

<sup>3</sup> Children and young people who, for whatever reason, face barriers to the fulfilment of their rights, and are excluded from full participation in social, economic, political and cultural life. For example, exclusion from education, from a say in the decisions that affect their lives, from play with their peers.

34 young people participated in 40-hour training. These youth leaders went on to organise two SRHR festivals in marginalised communities in Cali, in which an additional 329 young people from these communities participated. 29 youth leaders also ran six campaigns in local parks, colleges and universities on topics including women's rights, LGBT+ rights, and the right to abortion. These campaigns reached approximately 900 members of the general public.

Si Mujer ran a further 84 hours additional training, consisting of 18 seminars, to support the young people's leadership on SRHR issues, including strategic communication of abortion issues, use of social networks to promote SRHR, how to campaign on LGBT topics, and graphic design to promote SRHR. 75 young people participated in at least three seminars. These thematic seminars were one of the big successes of the project, linking SRHRs to human rights and social justice more broadly. Young people reported them as very important in helping them to understand how SRHR and prevention of sexual/gender based violence relate to other rights and the legal instruments that protect these rights, as well as teaching them skills to demand their rights.

During this time 25 youth leaders also ran 8 cine-forums in different communities, which were attended by 736 children and young people. In communities where children and young people are unable to access health services, Si Mujer and the youth leaders also ran 25 'mobile service' outings to talk about SRHRs and the medical and psychological services that Si Mujer can provide free of charge. These reached 767 young people. These activities are held in zones of Cali with high levels of vulnerability and are a key strategy for reaching young people that are most at risk and have little access to information or services about their SRHRs.

The young people have also been very active in seeking spaces in which they can talk about SRHRs, sexual violence, gender based violence, and represent the needs of their peers. Fifteen youth leaders led advocacy activities in their communities, such as implementing sex education programmes in their siblings' schools and representing young people at a municipal LGBT committee. One young person was invited by the International Organisation for Migration to join a Committee for Youth Participation, to identify best practices for involving young people in the Peace Process, and three young people gave a presentation about Si Mujer's work to over 100 attendees at a regional conference on abortion in Peru.

Si Mujer ran a training session for 36 staff members from 17 child and youth friendly health care services around Cali, on topics including care pathways and young people's access to contraception and abortion support. Youth friendly services around Cali have now planned joint cine-forums, mobile service outings & campaigns, inspired by FSM's activities. One service in particular has integrated many of Si Mujer's strategies (youth steering committee, cine-forums, replicas, festivals etc) into its methodology, and this service is now working on abortion, sexual violence & sexual diversity.

#### *CRAN: Social inclusion for demobilised young people and children at risk of recruitment*

2017 was the first year of our new 3 year partnership with CRAN, building on the success and lessons learnt in our previous 18-month partnership. This project aims to i) tackle the problem of unsuccessful reintegration into society of children who are demobilised from armed groups, and ii) work with families and communities that are hostile to children and young people and fail to fulfil their protective role, leaving children vulnerable to recruitment and re-recruitment and undermining the community's resilience to continued risks of violence and instability.

During the year, CRAN worked with 43 demobilised young people and 33 young people at risk of recruitment. The focus of all activities was providing psychosocial support to the young people, seeking to strengthen their socio-emotional skills to help them with their reintegration into society and to protect themselves from recruitment by armed groups. The topics covered in the activities included life story and life plans, evaluation of family dynamics, financial education and employment, management of emotions, management of stress, interpersonal relationships, assertive communication, and conflict management. As a result of these activities with the demobilised young people, 40 of them have been able to redefine their past to give it a new meaning and move forward into their future. They no longer see themselves as passive victims, unable to take control of their lives. The team has seen this through the work on expressing their life stories; they have been able to talk about their experiences and the positive and negative emotions that these bring up, relating this to their present and future and thinking about what they have learned from this and how they can use it in their reintegration. They recognise the opportunities that they have now and the strengths they have in themselves to take advantage of these opportunities and achieve something positive in their lives.

During the year, the team also worked with foster parents of demobilised young people and family members of young people at risk to develop individual family plans that promoted the strengths they identified and improved the areas they identified as weaknesses. For all families the family plan involved creation of a more participative environment, allowing young people to have a role in decision making within the family and promoting better relationships and communications between family members, so that the families would become a more protective environment for the young people. In the case of the foster families, the work also focused on enabling them to take a more active role in promoting the integration of the young people into the community. This is important because the family is a safe environment for children and young people to begin developing and exercising their citizenship skills. This is a crucial element of successful reintegration for demobilised young people and in improving social inclusion for young people at risk. It is vital that the young people feel they have control over their own lives and that they are accepted in

society, for them to see this as a better option than an armed group.

In addition to the partners and projects described above, Children Change Colombia Ltd continued to work in 2017 with the following existing partners and projects:

*ACJ Bogota: Preventing the commercial sexual exploitation of children in Bogota*

*Casa Amazonia: Indigenous children and young people protecting themselves from sexual violence and forced recruitment*

*Fundescodes: Protecting children from violence and rebuilding protective communities*

*Tiempo de Juego: Building a positive future for children and young people at risk of gang-related violence and crime*

### **Objective 3) Strengthen the voluntary sector working with children in Colombia**

A significant part of our work, that differentiates us from many other UK based NGOs, is the extent and permanence of the support and accompaniment that we are able to offer to our partners, thanks to the presence of our two permanent project officers in Bogota.

#### **Colombia Office Technical Support**

At the beginning of the year, we helped each partner to analyse what they see as the strengths and weaknesses of their organisation in the key areas of programmatic work, fundraising and governance. Our Project Officers then worked with the partner staff to strengthen the specific areas that each partner defined as a weakness. In this way, we can be sure that our support is helping to create a stronger organisation, not just a strong project.

Circulo de Estudios identified that they were interested in incorporating a youth advocacy element into their work in Quibdó and so our Project Officer worked with them to identify the steps that they needed to take in order to do this. Using examples from other partners' experiences, we helped their team to recognise that in order to develop youth advocacy it was important to provide more opportunities for child and youth participation within the project, to help the children and young people to develop the leadership skills and confidence required for carrying out advocacy activities in the community. In October, our Project Officer travelled to Quibdó to visit Circulo de Estudios, during which time he ran an activity with 20 community leaders from the project to increase their understanding of the importance of child participation and how it can be encouraged. The activity enabled the participants to recognise that there are a range of instances within their communities where children are manipulated or mistreated, but few instances in which they are able to actively express their opinions and participate in decisions that affect them. Although the community leaders recognised that Circulo de Estudios provided an important opportunity for children to participate, they agreed that they could do more to involve children in the planning, implementation and evaluation of the project.

Our other Project Officer provided on-going support to our two partners Tiempo de Juego and Albergue Infantil Mama Yolanda (AIMY) in the first year of our 3-year Comic Relief-funded project described above. At the start of the year, she helped the two organisations to prepare for a series of meetings with Colombian Social Services at which they presented their project, discussed the issues they were seeking to address, and identified key contacts within Social Services who could support the project and share TDJ and AIMY's learnings within their institution. Our partners noted that their meetings with Social Services increased the institution's interest in understanding and responding to issues around girl's involvement with gangs.

Our partner Tiempo de Juego gave us the following feedback about our support: *"We identify Children Change Colombia as a partner that is not only interested in the project that they fund but in strengthening all elements of partner organisations like us. They are a partner that don't make you feel judged or audited; we know that we can speak openly with them about problems that arise in the knowledge that they will help us overcome them in the best possible way."*

#### **Developing new programmes and partnerships:**

During this period, we investigated the issue of mining and the circumstances under which this can cause harm to children. We found that children in communities surrounding legal and illegal mines are at particularly high risk of child labour, trafficking, commercial sexual exploitation, and recruitment by armed groups to work in and around mines. Thanks to our general funds, in 2017 we were able to research this problem in depth and opened a call for proposals to identify a new partner to work with on the issue. We subsequently selected a partner called Acadesan, a community organisation that works to protect children and their communities from the effects of illegal mining in the San Juan River area of Chocó. In 2018, with our usual due diligence completed, we aim to work closely with Acadesan's team to develop an effective, sustainable project.

### **Fundraising Objective**

#### **Objective 4) To maintain a sustainable fundraising model that enables us to:**

- i. Meet our funding commitments to partners with restricted income
- ii. Cover our operational costs with general funds

- iii. Recoup and maintain a cushion of general funds to ease cash-flow with grant-giving
- iv. Further develop our fundraising programme in Colombia in order to take full advantage of funding availability as a result of social, political and economic changes in Colombia
- v. Continue to expand our fundraising capacity and research new sources of funding with a view to increasing income substantially in 2017-2018.

i) This was achieved, with most of our grants to partners coming from restricted funds specifically raised for that project. Four partners received £30,572 (4 partners 47,483 in 2016) in general funds grants during the year, to enable them to keep projects running by paying for essentials when restricted funding was not yet available. The aim was for these advance grants to be reimbursed by restricted funding. This is not always possible and in 2017 £7,966 (£7,500 in 2016) of grants to partners were covered by general funds.

ii) We did not achieve this in 2017. Of our total expenditure of £313,770 of general funds, we managed to raise £232,996 i.e. 74% in 2017. This shortfall was due to slow progress in Colombia fundraising, the postponement of one large planned fundraising event in UK and the pulling out of Colombia by two significant corporate funders.

iii) Children Change Colombia Ltd was able to maintain a cushion of general funds to ease cash-flow with grant-giving but given that some general funds grants were not replenished during the year this cushion will be reduced in 2018.

iv) Our fundraising programme in Colombia continued in 2017 with three significant events. A fundraising concert with two well-known 'retro' rock bands in Bogota. While this did attract a lot of interest on social media, actual attendance was disappointing. We held a well-attended Business Breakfast with ten Colombia-based corporates and other potential donor organisations. The aim was to initiate relationships with potential corporate funders. Although relationships did develop with a number of the attending organisations, thus far it has proved difficult to turn this contact into funding commitments. Finally, we held a modest Afternoon Tea, which attracted some attendance and funds. Our lack of a sufficiently high profile in Colombia, however, appeared to hinder our efforts to attract significant numbers to our fundraising events.

v) 2017 saw our highest income ever, of £760,277, surpassing the previous highest of £727,032 by around 4.5%. This shows that there continues to be great understanding and support for our work in Colombia amongst individuals and institutions in the UK. Our UK Events continued to attract widespread support, with our annual Thames Walk exceeding its income target substantially as did another very successful gala event with our patron Fernando Montaña; our support in the Community was boosted by our original and very successful Colombia Food Tour initiative; and we managed to arrest a long-term decline in our regular giving by individuals, which augurs well for the future. Our record income was significantly boosted by having two substantial Institutional grants simultaneously – Comic Relief and the National Lottery. However, the Lottery has, for now, pulled out of Latin America so we cannot hope to repeat this feat in the immediate future. At the time of writing the lack of two such substantial institutional donors will make our objective of bettering our record 2017 income in 2018 difficult to achieve.

## Objectives for 2018

In 2018 our Programme Objectives will continue to be the same as those we developed for 2017:

### Programme Objectives for 2018

- Objective 1) Address the most neglected<sup>4</sup> issues facing children in Colombia and reduce this neglect.
- Objective 2) Protect the most at risk<sup>5</sup> and excluded<sup>6</sup> children from immediate harm and reduce risk to their rights in the long term
- Objective 3) Strengthen the voluntary sector working with children in Colombia

<sup>4</sup> We define 'neglect' as a function of numbers affected x amount of attention issue is getting

<sup>5</sup> We define 'at risk' as a function of severity of harm x likelihood of the harm happening.

<sup>6</sup> Children and young people who, for whatever reason, face barriers to the fulfilment of their rights, and are excluded from full participation in social, economic, political and cultural life. For example, exclusion from education, from a say in the decisions that affect their lives, from play with their peers.

## Fundraising Objective for 2018

Objective 4) To maintain a sustainable fundraising model that enables us to:

- i. Meet our funding commitments to partners with restricted income
- ii. Cover our operational costs with general funds
- iii. Recoup and maintain a cushion of general funds to ease cash-flow with grant-giving
- iv. Further develop our fundraising programme in Colombia in order to take full advantage of funding availability as a result of social, political and economic changes in Colombia
- v. Continue to expand our fundraising capacity and research new sources of funding with a view to increasing income substantially in 2017-2018.

### Grant making policy

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

### Financial review

Matters disclosed by virtue of the requirements of the Companies Act 2006 in the financial statements themselves are not necessarily further referred to hereunder. A Statement of Financial Activities can be found on page 16 and from this it can be seen that the overall deficit for the financial period ended 31st December 2017 was £ 77,252.

The total amount of funds available to the charity at 31<sup>st</sup> December 2017 was £ 133,470 of which £ 7,011 was restricted and £126,459 was unrestricted.

## FINANCE REPORT

During the year ending 31st December 2017 Children Change Colombia Ltd raised £ 760,277 (year ending 31st December 2016 - £689,693), which was an increase of approaching 10% on the previous year.

In line with our financial strategy, Children Change Colombia Ltd continues to raise funds from a balanced mix of income streams including trusts and foundations, institutional funding, individuals and corporate donors. Income from trusts & foundations increased by 85%, rising from £ 82,884 in 2016 to £153,572 in 2017. Institutional funding was steady - £297,102 in 2016 & £298,735 in 2017. Likewise, corporate income was similar in both years - £104,214 in 2016 and £106,397 in 2017.

Income from Individuals £ 146,228 (year ending 31<sup>st</sup> December 2016 - £ 157,494) decreased by 7%. This income included legacy income which decreased from £ 44,728 in 2016 compared with £ 26,299 received in 2017. Income from community fundraising has increased by 35%, increasing from £ 23,626 in 2016 to £ 31,893 in 2017. Standing orders which are so important to us have remained constant, generating £ 55,115 in 2017 (£ 52,443 in 2016).

In 2017 we continued with our strategy to raise funds in Colombia as well the UK. It is proving challenging.

We never cease to be moved by the loyalty and generosity of our supporters and are deeply appreciative of the personal investment they make in the future of Colombia's most vulnerable children.

In the Analysis of Expenditure on Charitable Activities we invested £ 460,385 in direct project funding (year ending 31st December 2016 – £ 414,148) via direct support to our partners, an increase of 11% which is a considerable achievement considering the previous two years both saw an increase. A further £ 230,951 (year ending 31st December 2016 – £ 203,280) was spent on project support through accompaniment, capacity building and governance.

Results show that 82p in every £ was spent on charitable activities in 2017 (year ending 31<sup>st</sup> December 2016 - 84p).

Children Change Colombia Ltd finished 2017 with an overall deficit £ 77,252 across both restricted and unrestricted funds. The unrestricted fund balance decreased by £ 80,774 to £ 126,459, the restricted fund balance has increased by £ 3,522 to £ 7,011.

Restricted funds carried forward will be passed onto project partners in 2018 and unrestricted funds will be held in accordance with Children Change Colombia Ltd's Reserves policy.

In the difficult financial times ahead, Children Change Colombia Ltd will continue to monitor its financial position closely. Children Change Colombia Ltd's well-established system of monthly management accounts, regular budget v actual reporting and rolling twelve-month cash flow forecasts monitor the longer-term position and analytical reviews of historical data identify significant variations well in advance. These reports are reviewed across the organisation at regular meetings with the staff and trustees. Children Change Colombia Ltd has used the traffic light system to highlight when reserve levels fall below certain thresholds. When applied during 2017 we note that every month saw a "green" light.

#### **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 16<sup>th</sup> 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 9 1999 and took over the activities of a predecessor non-incorporated charity on 6 June 1999. The members of the Company consist of the trustees. A list of the current trustees can be found on page 3, together with a note of professional advisors.

#### **Organisational and decision making structure**

Children Change Colombia Ltd is managed by an Executive Director, (who is also the Company Secretary). The Executive Director is assisted by a Programmes Manager, two Fundraisers, one part-time Finance Manager and one Finance and Fundraising Assistant in the UK. There are a further four staff in Colombia; two Project Officers, one part-time Fundraiser and one Finance and Administration Assistant.

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 Honorary 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 and income projections.

No remuneration or benefits have been paid or are payable in respect of the trustees. No material related party transactions occurred in the year.

#### **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 in the ten-person 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 receives an information pack and submits an application. 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 in 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, or if a trustee is not re-elected after the standard three-year tenure period.

### **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 the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group 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.

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 the group 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) Insufficient Reserves 2) Unexpected loss of significant income source 3) Staff caught up in violence/kidnap/terrorism/natural disasters 4) CHILDREN CHANGE COLOMBIA LTD unable to raise sufficient funds 5) Loss of key staff/failure to recruit suitable staff 6) Foreign currency exchange losses 7) Loss or damage to IT data 8) Exposure to unethical funding sources 9) Failure to comply with UK and Colombian regulatory obligations – in particular breach of data protection legislation 10) Child harmed accidentally or deliberately as a result of Children Change Colombia Ltd's work 11) Physical destruction of office and files 12) Failure to report adequately to donors.

### **Statement of policies**

#### **Reserve 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 reserve and cost levels in order to allow Children Change Colombia Ltd to maintain sufficient general fund reserves in order to reflect legal and fiduciary obligations for the continued normal existence of the charity followed by an orderly curtailment of activities if necessary. The policy is monitored by the Finance Committee, and assumptions 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. In order to minimise risks from bank failure, our policy is to hold no more than £75K 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 "Objectives" set out the charity's objectives on the activity and success in the year to the 31 December 2017 in delivering public benefit.

**Independent Examination**

A resolution proposing that Independent Examiners Ltd be reappointed as for the next Independent Examination of the company will be put to the Annual General Meeting.

Approved on behalf of the Board of Trustees

A handwritten signature in black ink, appearing to read 'C. Moser'.

Caroline Moser  
Chair of the Board of Trustees

23 July 2018

# STATEMENT OF FINANCIAL ACTIVITIES

For the year 1<sup>st</sup> January 2017 to 31<sup>st</sup> December 2017

	Note	Unrestricted Income funds £	Restricted Income funds £	Year ended 31/12/2017 £	Year ended 31/12/2016 £
<b>Income</b>					
Donations and Legacies	3	177,651	527,281	704,932	641,694
Income from Charitable Activities	4	55,323	0	55,323	46,703
Investment income	5	22	-	22	1,296
<b>Total Income</b>		<b>232,996</b>	<b>527,281</b>	<b>760,277</b>	<b>689,693</b>
<b>Expenditure</b>					
Cost of Raising Funds	6	146,193	-	146,193	116,170
Expenditure on Charitable Activities	7,8 & 9	167,577	523,759	691,336	617,428
<b>Total Expenditure</b>		<b>313,770</b>	<b>523,759</b>	<b>837,529</b>	<b>733,598</b>
Net Income/(Expenditure) and Net Movement in Funds		(80,774)	3,522	(77,252)	(43,905)
<b>Reconciliation of Funds</b>					
Fund Balances at 1 <sup>st</sup> January 2017		207,233	3,489	210,722	254,627
Fund Balances at 31 <sup>st</sup> December 2017		<b>126,459</b>	<b>7,011</b>	<b>133,470</b>	<b>210,722</b>

The Statement of Financial Activities includes all gains and losses and complies with the requirements of an income and Expenditure account under the Companies Act 2006.

## BALANCE SHEET

As at 31<sup>st</sup> December 2017

		31 <sup>st</sup> December 2017		31 <sup>st</sup> December 2016	
	Note	£	£	£	£
TANGIBLE FIXED ASSETS	11		1,934		-
CURRENT ASSETS					
Debtors	12	39,341		92,235	
Stock		1,276		1,954	
Cash at bank and in hand		102,107		134,578	
		<u>142,724</u>		<u>228,767</u>	
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	13	<u>11,188</u>		<u>18,045</u>	
NET CURRENT ASSETS			<u>131,536</u>		<u>210,722</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>133,470</u>		<u>210,722</u>
RESERVES AND FUNDS					
Unrestricted income funds (Reserves)	16		126,459		207,233
Restricted income funds	18		<u>7,011</u>		<u>3,489</u>
			<u>133,470</u>		<u>210,722</u>

The financial statements were approved by the Trustees on 23<sup>rd</sup> July 2018 and signed on their behalf by:



Caroline Moser  
Chair  
Children Change Colombia Ltd



Richard Drean  
Treasurer  
Children Change Colombia Ltd

**CHILDREN CHANGE COLOMBIA**  
**(A company limited by guarantee)**

**CASH FLOW STATEMENT**

**For the year 1st January 2017 to 31st December 2017**

		Unrestricted Income funds	Restricted Income funds	12 months ended 31/12/17	12 months ended 31/12/16
	Note	£	£	£	£
<b>Cash Generated from Operating Activities:</b>					
Net cash provided by (used in) operating activities	17	(31,240)	(1,231)	(32,471)	(112,793)
<b>Net (increase)/decrease in cash:</b>		<b>(31,240)</b>	<b>(1,231)</b>	<b>(32,471)</b>	<b>(112,793)</b>
Cash at bank & in hand less overdrafts at the beginning of the year		130,271	4,307	134,578	247,371
<b>Cash at bank &amp; in hand less overdrafts at end of the year</b>		<b>99,031</b>	<b>3,076</b>	<b>102,107</b>	<b>134,578</b>

2016 Year End Cash at Bank & in hand £130,271 Unrestricted Funds and £4,307 Restricted Funds.

## NOTES TO THE ACCOUNTS

For the year 1st January 2016 to 31st December 2017

### Note 1

#### Accounting Policies

##### A) BASIS OF ACCOUNTING

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice, "Accounting and Reporting by Charities", applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1<sup>st</sup> January 2015) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

##### B) CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The Trustees do not believe there to be judgements or estimates that would be considered critical to the financial statements.

##### C) PUBLIC BENEFIT ENTITY

The charitable company meets the definition of a public benefit entity under FRS 102.

##### D) GOING CONCERN

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

##### E) INCOMING RESOURCES

Income from tax recoverable through Gift Aid is separately identified in the accounts. Income from donors is not recognised unless and until it is receivable. Income from collections is included when received at the offices of the charity. Donations and grants receivable are included when receivable, unless conditions are attached which specify their application to later periods. Such income would then be carried forward as income received in advance. Donations of labour are only recognised if material in terms of the financial costs to the donor. Grants made direct to non-governmental organisations, where raising of the funds was facilitated by Children Change Colombia Ltd, are included both in incoming resources and resources expended. Legacy income is included in the year in which it is receivable, which is when the charity becomes entitled to the funds.

##### F) RESOURCES EXPENDED

Expenditure is included in the accounts inclusive of non-recoverable VAT. All resources expended are classified under activity headings that aggregate all costs related to the category

##### *Cost of Raising Funds*

These comprise the costs incurred by the charity in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.

##### *Charitable Activities*

These include the costs incurred to further the purposes of the charity and their associated support costs. They include funds sent directly to our project partners to fund project activities and the cost of UK based staff and their overheads, directly providing support for the international programme including management, monitoring and technical support. It also includes the cost of three staff members in Colombia and their overheads.

##### G) ALLOCATION OF SUPPORT COSTS

Support costs are those costs which have not been directly allocated to an activity of the charity but nevertheless support those activities. These costs include Governance and have been allocated to Charitable Activities. The basis on which support costs have been allocated are set out in Note 8.

#### H) TANGIBLE FIXED ASSETS

Tangible fixed assets are stated at cost less accumulated depreciation and are depreciated on a straight line basis over their estimated useful lives at the following rates: Computer equipment over 3 years (tangible fixed). Donations of tangible assets are only recognised in the accounts if their market value at the date of the donation is material.

#### I) FOREIGN EXCHANGE

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange prevailing at the accounting date. Transactions in foreign currencies are recorded at the date of transactions. All differences are taken to the accumulated fund in the year.

#### J) FUND ACCOUNTING

Restricted Funds are donations and other incoming resources which may only be applied to the purposes specified by the obligations of such funds.

Unrestricted Funds are donations and other incoming resources received or generated for the charitable purposes of the organisation.

#### K) STOCK

Stock is stated at the lower of cost and net realisable value and consists of the cost value of the remaining stock of jewellery, greetings cards, tote bags and T-shirts.

#### L) DEBTORS

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### M) CASH AT BANK AND IN HAND

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

#### N) CREDITORS AND PROVISIONS

Creditors and provisions are recognised where the charity has a present obligation from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are usually recognised at their settlement amount after allowing for any trade discounts due.

#### O) FINANCIAL INSTRUMENTS

The charity only 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 their settlement value.

#### P) COMMITMENTS UNDER OPERATING LEASES

Rentals payable under operating leases are charged against income on a straight-line basis over the period of the lease.

#### Q) PENSIONS

Existing employees of the charity were entitled to join the NEST Pension scheme which is funded by contributions from employee and employer. The employer's contributions made to this defined benefit pension scheme in 2017 were £4,925 (£4,284 in 2016) with an employer's and employee's contribution rate of 3% of pensionable pay.

### **Note 2**

#### **Legal Status**

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

### Note 3

#### Donations & Legacies

	Unrestricted Income funds	Restricted Income funds	Total Income Funds Year ended 31/12/2017	Total Income Funds Year ended 31/12/2016
	£	£	£	£
<b>Trust &amp; Institutional Income</b>				
Allan and Nesta Ferguson Trust	-	-	-	11,500
Anonymous Donors	-	48,137	48,137	-
The Ashmore Foundation	-	46,000	46,000	20,184
ATP	-	12,488	12,488	-
Big Lottery Fund	-	182,197	182,197	167,955
British Foreign Schools Society	-	-	-	5,500
Bryan Guinness Charitable Trust	-	3,000	3,000	3,000
Comic Relief	-	116,538	116,538	-
Constance Travis Charitable Trust	3,000	-	3,000	-
Evan Cornish Foundation	-	-	-	6,000
Gemini Foundation	-	13,000	13,000	12,000
Jersey Overseas Aid Commission	-	-	-	129,147
LATA Foundation	-	4,500	4,500	3,000
Open Gate Trust	-	3,000	3,000	2,000
Souter Charitable Trust	-	3,000	3,000	3,000
Other Grants received (under £3,000)	11,347	10,600	21,947	16,700
	<u>14,347</u>	<u>442,460</u>	<u>456,807</u>	<u>379,986</u>

**2016 Income - Unrestricted Income £9,000 and Restricted Income £370,986**

#### Corporate Donations

All Corporate Donations received	33,897	68,000	101,897	104,214
	<u>33,897</u>	<u>68,000</u>	<u>101,897</u>	<u>104,214</u>

**2016 Income - Unrestricted Income £68,214 and Restricted Income £36,000**

#### Voluntary Income

Individual Donations	35,129	14,875	50,004	44,477
Legacies	26,299	-	26,299	44,728
Standing orders and covenants	53,554	1,561	55,115	52,443
Gift Aid relief	14,425	385	14,810	15,846
	<u>129,407</u>	<u>16,821</u>	<u>146,228</u>	<u>157,494</u>

**2016 Income - Unrestricted Income £153,910 and Restricted Income £3,584**

#### Total from Donations & Legacies

<u><u>177,651</u></u>	<u><u>527,281</u></u>	<u><u>704,932</u></u>	<u><u>641,694</u></u>
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### Note 4

#### Income from Charitable Activities

Community Fundraising	31,893	-	31,893	23,626
Events	23,430	-	23,430	23,077
	<u>55,323</u>	<u>-</u>	<u>55,323</u>	<u>46,703</u>

**2016 Income - Unrestricted Income £43,750 and Restricted Income £2,953**

**Note 5****Investment Income**

£22 investment income arises from money held in interest bearing current & deposit accounts (£624 in 2016 from interest and £672 from Gains in Exchange).

**Note 6****Analysis of Cost of Raising Funds**

	<b>Colombia Office Operation</b>	<b>UK Office Operation</b>	<b>Total 2017</b>	<b>Total 2016</b>
	£	£	£	£
Salaries, Wages and Related costs	15,391	85,203	100,594	88,045
Publications & Specialised Resources	727	5,542	6,269	6,443
Office	2,173	22,429	24,602	16,122
Training	56	1,610	1,666	695
Networking & Promotion	-	1,160	1,160	1,790
Event Costs	2,792	8,598	11,390	3,075
Depreciation	-	512	512	-
	<u>21,139</u>	<u>125,054</u>	<u>146,193</u>	<u>116,170</u>

**Cost of Raising Funds covered by Unrestricted Funds in both 2017 & 2016**

**Note 7**

**Analysis of Expenditure on Charitable Activities**

	<b>Direct Project Funding</b>	<b>Support Costs Colombia</b>	<b>Support Costs UK</b>	<b>Total 2017</b>	<b>Total 2016</b>
<b>Neglected Issues</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Sexual and gender based violence against children and young people	250,865	37,836	59,320	348,021	282,692
Violence and exclusion from education	-	3,263	5,117	8,380	88,942
Recruitment into armed groups and demobilisation	163,540	39,802	62,400	265,742	191,064
Commercial sexual exploitation of children	31,621	8,210	12,873	52,704	47,630
Poor quality family reunification for street-involved children and care-leavers	-	-	-	-	4,398
Mocoa Appeal	12,352	752	1,178	14,282	-
Lack of support for care leavers	2,007	78	122	2,207	2,702
	<u>460,385</u>	<u>89,941</u>	<u>141,010</u>	<u>691,336</u>	<u>617,428</u>

**Note 8****Analysis of Support for Charitable Activities**

This table shows the cost of the main charitable activities and the sources of revenue used to support these activities

	Costs £	Restricted Funds £	Net Cost funded from Unrestricted Income £
<b>Neglected Issues</b>			
Sexual and gender based violence against children and young people	348,021	286,804	61,217
Violence and exclusion from education	8,380	-	8,380
Recruitment into armed groups and demobilisation	265,742	184,743	80,999
Commercial sexual exploitation of children	52,704	35,923	16,781
Poor quality family reunification for street-involved children and care- leavers	-	-	-
Mocoa Appeal	14,282	14,282	-
Lack of support for care leavers	2,207	2,007	200
	<u>691,336</u>	<u>523,759</u>	<u>167,577</u>

**2016 Charitable Activities £617,429 covered by Unrestricted Funds £170,429 and Restricted Funds £447,000**

## Note 9

### Analysis of Governance & Support Costs

The charity initially identifies the costs. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between the key charitable activities undertaken (see note 7) in the year. Refer to the table below for the basis of apportionment and the analysis of the governance and support costs.

	Colombia Office Operation	UK Office Operation	Colombia Governance	UK Governance	Total Support Costs 2017	Total 2016	Basis of apportionment
	£	£	£	£	£	£	
Salaries, Wages and Related costs	65,541	82,735	6,936	14,078	169,290	139,201	Based on use of staff time
Monitoring Visits & Project Development	11,476	7,495			18,971	21,934	Based on country office activity/visit undertaken
General Office	10,303	19,900		924	31,127	32,905	Based on use of staff time
Training	236	1,428			1,664	978	Based on use of staff time
Networking & Promotion		1,030			1,030	2,516	Based on use of staff time
Audit Fees			3,600	1,314	4,914	4,800	Governance
Legal & Other Professional Fees			648	232	880	946	Governance
Losses on Exchange	2,620				2,620	0	Losses based on funds held in Colombia
Depreciation		455			455	0	Governance
<b>Total</b>	<b>90,176</b>	<b>113,043</b>	<b>11,184</b>	<b>16,548</b>	<b>230,951</b>	<b>203,280</b>	

2017 Support Costs covered by Unrestricted Funds £159,611 & Restricted Funds £71,340

2016 Support Costs covered by Unrestricted Funds £162,926 & Restricted Funds £40,354

## Note 10

### Auditors' Remuneration

	At 31 <sup>st</sup> Dec 2017	At 31 <sup>st</sup> Dec 2016
	£	£
Audit	354	4,800
Independent Examiner	960	0
	<u>1,314</u>	<u>4,800</u>

**Note 11**  
**Tangible Fixed Assets**

<b>Costs</b>	<b>Office Equipment £</b>
Balance at 31 December 2016	7,977
Additions	2,901
Disposals	
Balance at 31 December 2017	<u>10,878</u>
<b>Depreciation</b>	
Depreciation brought forward	7,977
On disposals	
Charge for the period	967
Depreciation carried forward	<u>8,944</u>
<b>Net book value at 31 December 2017</b>	<u><u>1,934</u></u>
<b>Net book value at 31 December 2016</b>	<u><u>0</u></u>

<b>Note 12</b>	<b>Unrestricted</b>	<b>Restricted</b>		
<b>Debtors</b>	<b>Income funds</b>	<b>Income funds</b>	<b>31st Dec 2017</b>	<b>31st Dec 2016</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Accrued Income	30,098	5,000	35,098	90,015
Prepayments	4,243	-	4,243	2,220
	<u>34,341</u>	<u>5,000</u>	<u>39,341</u>	<u>92,235</u>

<b>Note 13</b>	<b>Unrestricted</b>	<b>Restricted</b>		
<b>Creditors</b>	<b>Income funds</b>	<b>Income funds</b>	<b>31st Dec 2017</b>	<b>31st Dec 2016</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Trade Creditors	200	-	200	359
Credit Card	1,241	-	1,241	332
Other taxes & social security	7,059	-	7,059	8,463
Accruals	1,623	1,065	2,688	8,891
	<u>10,123</u>	<u>1,065</u>	<u>11,188</u>	<u>18,045</u>

**Note 14**  
**Employees**

The average number of employees during the year was 10 (9 in 2016)

	<b>2017</b>	<b>2016</b>
Engaged in Colombian Project Support	5	5
Engaged in Fundraising	5	4
Engaged in Administration	1	1

**Note 14 (continued)****Employees**

Full time equivalent Employee numbers in 2017 was 9 (8.4 in 2016)

	2017	2016
Engaged in Colombian Project Support	5.0	4.8
Engaged in Fundraising	3.4	3.2
Engaged in Administration	0.6	0.4
	<u>9.0</u>	<u>8.4</u>

	2017	2016
	£	£
Wages & Salaries	233,827	199,974
Social Security Costs (UK & Colombia)	31,132	22,988
Pension Costs	4,925	4,284
	<u>269,884</u>	<u>227,246</u>

There were no employees earning over £60,000 per annum (31<sup>st</sup> December 2016 – none).

The total employee benefits including pension contributions included £50,526 for the Chief Executive Officer.

**Trustees' Emoluments:**

No trustees received, nor is due to receive, any emoluments for the year (31<sup>st</sup> December 2016 – none).

Trustees were reimbursed £136 for expenses incurred in 2017 (31<sup>st</sup> December 2016 – £131).

Annual Trustees' liability insurance was purchased for £781 (31<sup>st</sup> December 2016 - £728).

**Note 15****Related Party Transactions**

During 2017 there were no transactions with related parties. (Nor in 2016)

**Note 16****Analysis of Net Assets Between Funds**

	Unrestricted Funds	Restricted Income Funds	Total Funds
	£	£	£
Tangible fixed assets	1,934	-	1,934
Current assets:			
Debtors and prepayments	34,341	5,000	39,341
Stock	1,276	-	1,276
Cash at bank and in hand	99,031	3,076	102,107
Liabilities due within one year	(10,123)	(1,065)	(11,188)
	<u>126,459</u>	<u>7,011</u>	<u>133,470</u>

**Note 17****Reconciliation of Net Income/(Expenditure) to Net Cash Flow from Operating Activities**

	Unrestricted Income funds	Restricted Income funds	2017 £	2016 £
<b>Net Income/Expenditure (as per the Statement of Financial Activities)</b>	(80,774)	3,522	(77,252)	(43,905)
<b>Adjustments for:</b>				
Purchase of Fixed Assets	(2,901)	-	(2,901)	-
Depreciation Charges	967	-	967	-
(Increase)/Decrease in Stock	678	-	678	(1,234)
(Increase)/Decrease in Debtors	56,882	(3,988)	52,894	(69,828)
Increase/(Decrease) in Creditors	(6,092)	(765)	(6,857)	2,174
<b>Net cash provided by (used in) operating activities</b>	<b>(31,240)</b>	<b>(1,231)</b>	<b>(32,471)</b>	<b>(112,793)</b>

**Note 18****Analysis of Movement in Restricted Funds**

Income contributed specifically for individual projects are credited to restricted income funds, where these funds were received with donor-imposed conditions at the point of receipt.

Restricted Funds	Balance as at 1st January 2017 £	Income £	Expenditure on Charitable Activities		Balance as at 31st December 2017 £
			Direct £	Indirect £	
ACJ Bogota	436	35,488	(31,621)	(4,302)	1
Albergue - Comic Relief	-	47,107	(35,699)	(8,717)	2,691
Circulo de Estudios	-	30,900	(27,230)	(3,675)	(5)
Casa Amazonia	(687)	38,794	(33,441)	(4,666)	0
Casa Amazonia - Mocoa Appeal	-	14,282	(12,352)	(1,930)	0
CRAN	-	58,136	(50,553)	(7,583)	0
FFF Own Funds	427	1,946	(2,007)	-	366
Fundescodes	(187)	18,500	(16,434)	(1,879)	0
Si Mujer	3,500	184,697	(165,225)	(22,971)	1
Tiempo de Juego - Comic Relief	-	69,431	(53,510)	(11,965)	3,956
Tiempo de Juego	-	28,000	(24,347)	(3,652)	1
	<b>3,489</b>	<b>527,281</b>	<b>(452,419)</b>	<b>(71,340)</b>	<b>7,011</b>

Grants from Restricted Funds	452,419
Grants from Unrestricted Funds	7,966

**Total Grants to Colombia** **460,385**

Note 18 cont./...

Children Change Colombia Ltd supports the following institutions :

Partner Organisations	Project Name	Project Description
ACJ Bogota	Preventing the commercial sexual exploitation of children in Bogota	Works through a community base to protect children living in the 'tolerance zone' of Santa Fe (an area where prostitution is legalised and highly visible) and exposed to the risks of commercial sexual exploitation that this involves, as well as with young people who have already been involved in sex work.
Casa Amazonia	Indigenous children and young people protecting themselves from sexual violence and forced recruitment	Works in 5 rural, largely indigenous, communities, to protect children against sexual violence and recruitment by making these dangers more visible and helping children to develop the skills to protect themselves and to participate more effectively in the political structures of their community.
Casa Amazonia	Emergency Project – Empowering children and young people who survived the Mocoa landslide to rebuild their lives.	7 month project to provide critically-needed emergency psychological support to help some of those who were worst affected by the landslide to cope with their traumatic experiences, take steps to rebuild their lives and support others around them to do the same.
Circulo de Estudios	Reducing conflict-related sexual violence against children and young people	Helps at risk children learn about their basic rights and teaching them practical tools to keep themselves safe, as well as providing psycho-social support to victims of violence. Adult community members receive training to protect children and young people from conflict-related violence and raise awareness of children's rights in the wider community.
CRAN	Social inclusion for demobilised young people and children at risk of recruitment	Provides a programme of psychosocial support to enable children and young people who have demobilised from armed groups, and those who are at high risk of recruitment, to recover from the trauma they have experienced and help them to develop the life skills necessary to reintegrate into society, access state support, and navigate the legal system if necessary.
Fundación Formación d' Futuros (FFF)	Helping young care leavers prepare for independent life.	Supports the ongoing development of the leaving care programme, including the provision of leaving care support to other care providers and promotion of leaving care services regionally and nationally.
Fundescodes	Protecting children from violence and rebuilding protective communities	Supports children and young people to create a programme of sports and cultural activities that promotes their rights and makes visible to others in their community the violations of these rights, mobilising the community to rebuild protective structures that keep children safe and & enabling peace-building, reconciliation and reparation of victims in their communities.
Fundación Sí Mujer (FSM)	Improving young people's sexual and reproductive health and rights	Youth Friendly Health Care Service aimed at the most vulnerable children and young people, providing high quality, accessible information, services, and training in sexual and reproductive health and rights (SRHR). To increase protection against sexual violence and its consequences, including unwanted pregnancy.

Tiempo de Juego (TDJ)	Building a positive future for children and young people at risk of gang-related violence and crime	Uses sports and cultural activities to reduce vulnerabilities caused by negative stereotyping and promote education and youth leadership within the community.
Partnership between Tiempo de Juego & Albergue Infantil Mama Yolanda	Change the Game: Preventing and reducing risks to girls in gangs  (Part of Comic Relief's I Define Me Programme)	Works with girls in the juvenile justice system and residential care homes, as well as with their families. Promotes positive youth leadership, understanding of rights, and protective environments within and outside the family, in order to prevent girls from becoming involved in gangs and, in circumstances where they are already part of a gang, to reduce the risks they are exposed to.

## INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the Directors/ Members of Children Change Colombia Ltd for year ended 31st December 2017 set out on pages 1 to 29.

### Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act), and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for an independent examination, it is my responsibility to:

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

### Basis of independent examiner's statement

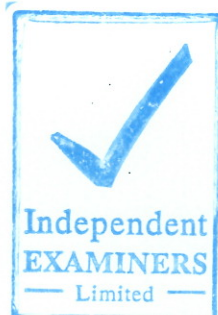
My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the organisation and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below. The Charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a Fellow of the Association of Charity Independent Examiners.

### Independent examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the trustees requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

P B Robinson MAAT FCIE  
Independent Examiners Ltd  
Sovereign Centre  
Poplars  
Yapton Lane  
Walberton.  
West Sussex BN 18  
0AS.



Date: 26th July 18