

CHILDREN CHANGE COLOMBIA LTD
(A company limited by guarantee)

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



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(A company limited by guarantee)

DIRECTORS' REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2019

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LEGAL AND ADMINISTRATIVE INFORMATION

TRUSTEES AND DIRECTORS

- Carolina Giraldo – Chair – Appointed Chair 16th December 2019
- Caroline Moser – Resigned 28th October 2019
- Felipe Alviar Baquero
- Janey Wall
- Richard Drean – Honorary Treasurer
- Kevin Mills - Resigned 22nd July 2019
- Marilyn Thomson
- Martin Diaz – Resigned 25 February 2020

EXECUTIVE DIRECTOR & SECRETARY

Duncan Millar – Resigned 31st March 2020

EXECUTIVE DIRECTOR

Ángela María Carreño Malaver – Appointed 1st April 2020

REGISTERED OFFICE

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REGISTERED CHARITY NUMBER

1075037

COMPANY NUMBER

3731943

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Barclays Bank Plc
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Woking
Surrey GU21 1AE

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Banco de Occidente
Calle 5 #34-24,
Cali
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CHAIR'S STATEMENT

For the year ended 31 December 2019

It is my honour to present the annual accounts of Children Change Colombia -CCC- for the year 2019. As a new Chair, reporting that the organisation ended the year in a healthier financial position than it was in at the beginning is a positive start looking ahead to the year 2020. As I write this statement, in the middle of a pandemic, I must say a prudent level of certainty in funding is key for survival during moments of crisis. The organisation has risen to this challenge in the current crisis, recruiting new staff and trustees while successfully raising emergency funding to support families in dire need as a result of COVID-19.

Back in January 2019, we were challenged by new financial restrictions as we saw some major institutional funds shifting their support towards Asia and Africa. Despite this situation, by the end of the year our finances saw a significant surplus in unrestricted funds and thereby we were able to rebuild reserves, giving CCC confidence for the immediate future.

We are conscious that all CCC's work is possible thanks to the generous help of funders both large and small, individuals and institutions whose continued interest in supporting our programmes and the children at risk in Colombia are our main source of strength.

Colombia's economy reported GDP growth of 3.4% for the year 2019, which was more than other major Latin American countries¹ yet poverty and inequality levels appear to have stopped improving² and there is widespread unease about the future of the peace process, the continued presence of illegal armed actors in so many communities and the unchecked violence directed at human rights defenders. Added to the Venezuelan crisis which has seen more than a million refugees flee to Colombia, this situation meant that many children in Colombia still faced an extremely insecure future.

CCC continued to support as many of these young people as we could: with ACJ, we helped nearly 800 children stay safe from commercial sexual exploitation in Bogota; with CRAN in Bogota and Meta, we made sure that almost 150 young people could return from life in armed groups or gain the protection to stay safe from them in the first place; with Acadesan in Chocó we helped to keep 500 children away from harmful child labour in mining operations and out of the hands of armed groups. The following report gives detail on how our partners achieved helping children, their families and communities.

I would like to thank all of the people – donors, volunteers, interns, staff and trustees - who have made this possible and, of course our partner organisations and the children and communities they work with, who provide us with so much inspiration. I would also like to thank my predecessor, Dr Caroline Moser, who served with such distinction as Chair of CCC for more than five years and without whom the current capacity of CCC to help children face the new challenges of 2020 would have been much difficult. Also I want to give special recognition to the former Executive Director, Duncan Millar, who was CCC's team leader for more than a decade, working generously with different partners in Colombia.

We look forward to the future with hope and positive that we will keep on growing stronger. Although in 2019 we saw key people leaving CCC, we also feel very happy to see our Board and Team welcoming new talented, generous and committed trustees and team members that are already giving their best for the most vulnerable children of Colombia.



Carolina Giraldo
Chair of Trustees

¹ <https://oxfordbusinessgroup.com/news/colombia-year-review-2019>

² https://www.dane.gov.co/files/investigaciones/condiciones_vida/pobreza/2018/cp_pobreza_monetaria_18.pdf <https://colombiareports.com/colombia-poverty-inequality-statistics/>

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

For the year ended 31 December 2019

The trustees present their report and accounts for the year ended 31st December 2019.

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. Our partners 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. The narcotics trade and illegal mining continue to fund criminal armed organizations, who threaten human rights in many parts of the country.
- Armed violence continues in the post-accord context. Although the overall homicide rate has declined since the peace accords, certain types of violence have increased; this includes at least 324³ murders of social leaders and human rights activists between 2016 and 2019, 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 2019

During 2019, Children Change Colombia Ltd has worked with seven partner organisations. Our work over the year is described below, organised by our stated objectives for the year.

Objectives for 2019

Programme Objectives

Objective 1) Address the most neglected⁴ 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.

Developing new programmes and partnerships to prevent child labour in illegal mining areas: Acadesan

Fostering protective school environments - Acadesan: Thanks to donors' support, we were able to begin our new partnership with Acadesan, a community council in a remote jungle region in western Colombia. Their support enabled us to design an innovative

³ United Nations Special Rapporteur on the situation of human rights defenders (HRDs), Michel Frost. France 24 La ONU y Colombia se enfrentan por los asesinatos de los defensores de la paz 05/03/2020 <https://www.france24.com/es/20200305-la-onu-y-colombia-se-enfrentan-por-los-asesinatos-de-los-defensores-de-la-paz>

⁴ We define 'neglect' as a function of numbers affected compared to the amount of attention the issue is getting

project that aims to develop an improved curriculum for schools in the region. The project provides educational workshops and training for local teachers, aimed at teaching children about their Afro-Colombian heritage and rights, and helping them develop abilities for self-care, communication, peaceful conflict resolution and caring for the environment. As distinct from previous provision, the programme is engaging and relevant to children's lives. It has the capacity to develop local schools into protective environments which become important referents in young people's lives. The project provides emotional support and develops skills which help protect children from the risks of recruitment into armed groups. We are delighted to report that this work got underway in April 2019 and has reached 500 children, which is six times more than planned.

Improving the prevention of Commercial sexual exploitation of children (CSEC): Asociación Cristiana de Jóvenes ACJ

Commercial sexual exploitation of children (CSEC) continues to be a significant problem in Colombia. Our partner ACJ Bogotá has been combating commercial sexual exploitation for several years, most recently through a successful three-year project with us providing a protective oasis for children and young people at risk of CSEC in the 'tolerance zone' for sex work.

We have been able to work closely this year with ACJ to develop the new phase of the project, based on the lessons learnt from the previous three-years. One of these is the need for a greater focus on sexual and reproductive health and rights for children and young people. We will be working with 1000 11-25 year olds on issues of gender and sexuality and focussing on decision making and autonomy in sexuality as a means of protection against sexual violence and exploitation. Working with young people at risk from CSEC on vocational and work skills so they can plan for an adult working life away from CSEC has also emerged as a priority theme for our new project.

Our Colombia-based Project Officer (PO), who your support has helped to fund, plays a key role in this process – having a team member who is able to meet face-to-face with our partners on a regular basis during the project development phase is invaluable. We have been able to support them to develop clear, well-structured projects that incorporate lessons learnt through our previous years of partnership, with effective monitoring and evaluation plans. Without your support, we simply would not be able to fund this type of close attention to continuous development of effective responses to priority issues affecting children's well being in Colombia

Providing direct financial support to our partners: Fundescodes

Between April 2018 and May 2019, Fundescodes worked with 100 children (40 male and 60 female) – 25 children from each of the four target neighbourhoods (Comunas 5, 6, 7 and 8). Over the course of the year, not one child dropped out of the project, which Fundescodes attributes to the sense of belonging and positivity created by the project team, community leaders, youth leaders and the children themselves. Fundescodes was able to carry out all planned activities with this group, as well as a number of additional, unplanned activities.

Working in the city of Buenaventura, the main aim of the project is to increase capacity within four communities with a high presence of illegal armed groups to resist violence and demand that their rights are protected. To do this, the project teaches children about peaceful conflict resolution and children's rights and supports them to design and run activities to replicate their training for others in their community. To further promote children's rights, youth leaders - children who have previously participated in the project - receive advocacy training and get involved in a variety of campaigns to shine a light on the risks children in Buenaventura face and make demands for change in their communities and beyond. In addition, a group of young adult community leaders receive training to enable them to run psychosocial activities and provide individual support for members of their community to promote a peaceful, rights-respecting culture as an antidote to the legacy of violence and discord within these conflict-affected neighbourhoods.

Reducing conflict-related sexual violence against children and young people in Quibdó: Circulo de Estudios (CDE)

2019 was the third year of CCC's partnership with CDE in one of the most neglected regions of Colombia. The project is working to reduce the risk of conflict-related sexual violence and forced recruitment faced by children and young people (CYP) in three of Quibdó's most marginalised neighbourhoods - Kennedy, Samper and Villa España. By helping children to manage difficult emotions linked to past traumas and teaching them about their rights and how to claim them, the project aims to empower children to protect themselves from violence. Cross-cutting all activities with children is a focus on artistic expression through music and dance. In addition, through work with youth leaders, parents and carers and community leaders, as well as youth-led advocacy meetings with the local authorities, the project aims to create a protective environment for children wherein adults are aware of their responsibility for protecting children's rights and take the appropriate action to do this.

This year, CDE has worked with: 50 children, 35 youth leaders, 35 community leaders and 50 parents and carers. Additionally, indirect beneficiaries are as follows: 120 children (participants in last year's project, friends and siblings of current participants); 85 parents and carers (friends, neighbours and relations of participating families); five teachers and eight civil servants. Many of the children worked with this year are IDPs (internally displaced persons) or victims of other human rights abuses as a result of ongoing conflict in the Chocó department. Within the group of youth and community leaders, five individuals have identified as

LGBTI. All project activities focus on gender equality, and CDE sees one of the project's great achievements to be the respect and acceptance of differences that it has helped participants to develop.

Preventing and reducing risks to girls in gangs: Tiempo de Juego (TDJ) & Fundacion CRAN (CRAN)

In 2019 we finished this 3 year project funded by Comic Relief. Since starting out as a team of organisations with no previous experience of working within the juvenile justice system, and with TDJ also having never worked within the institutional care system, we have learnt and achieved a great deal.

Over 3 years, through the partnerships, meetings and debates we have had, both within our team and with other organisations, we feel that we have gained a much deeper understanding of both the juvenile justice and care systems – how they operate, their challenges, opportunities and risks. We also feel that we have succeeded in positioning ourselves firmly within the group of organisations that work within these systems – we are part of a network that meets regularly to seek opportunities for improvement and collaboration, and we are recognised as a valuable member of this network by civil society and governmental organisations.

The lessons learned and achievements gained over the past 3 years have left us extremely motivated to continue in this line of work. We do not have the resources to continue running the project at the same scale, so unfortunately we will not be able to continue working in partnership with CRAN. However, TDJ and CCC have developed a new 3-year project beginning in 2020.

Working with children from rural schools in Putumayo: Casa Amazonia

This project works with rural, largely indigenous communities in southern Colombia specifically children and young people who have experienced, or are at high risk of, sexual violence and forced recruitment. The aim of the project is to help children and young people to understand the dangers of sexual violence and forced recruitment and develop the skills to protect themselves. Empowering children to demand that teachers, families and community leaders fulfil their protective roles.

In 2019 Casa Amazonia worked with a total of 69 children from the same two rural schools in Putumayo, which they had previously worked with in 2018. 49 of these children joined the project in the last year. Casa Amazonia did not work with the planned 120 children due to two reasons. Firstly, some of the children dropped out of the project due to the continuous armed conflict and the lack of economic opportunities for them and their families, which have forcefully displaced them to other regions. Throughout the duration of the project this situation has been ongoing in the region. Secondly, the expected funds for the implementation of the project were less than planned, therefore Casa Amazonia decided to reduce the number of activities with youth leaders and local authorities.

The most significant achievements of this project in 2019 were:

- 55 children and young who have experienced or are at risk of sexual violence and forced recruitment have strengthened their protection against these dangers and increased their visibility in their community.
- 15 young leaders received psychosocial and information to access educational and job opportunities.
- 25 parents, carers and teachers recognise their responsibility for protecting children's rights and are able to identify actions they can take to promote protective environments for young people, reducing their risks of violence and recruitment.
- 6 governmental staff members participated in a meeting to present the outcomes of the project so they could be aware of the relevance of the work of Casa Amazonia in the improvement of children's lives in the locality

Objective 2) Protect the most at risk⁵ and excluded⁶ 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.

ACJ Bogota: Preventing the commercial sexual exploitation of children and young people in Bogota

CCC's project with ACJ aims to protect children and young people living in poverty in Bogotá's sex work 'tolerance zone' from being groomed and sold for sex. At the ACJ's youth centre (Hogar Amanecer), a protective oasis in the heart of the zone, children learn skills and strategies for protecting themselves. ACJ also works with children's families, schools and local community members to make sure children's rights are upheld by those responsible for protecting them. The project also provides young women already involved in commercial sexual exploitation with the tools to escape it and rebuild their lives.

⁵ We define 'at risk' as a function of severity of harm multiplied by the likelihood of the harm happening.

⁶ 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.

The most significant achievements of this project in 2019 were:

- 270 vulnerable children acquired social skills (including assertive communication and the ability to manage difficult emotions) which are key to protecting them from CSE and contribute to improving their own school experience and that of their classmates.
- 490 pupils from two schools developed skills that enable them to protect themselves from CSE, improve their engagement in school and reduce their likelihood of dropping out.
- 149 families understand what commercial sexual exploitation is, how to protect their children from being drawn into it and how to help them engage with their education.
- 41 teachers recognised the importance of taking action to protect pupils from CSEC and other forms of violence & abuse that affect their school experience and academic performance, and supported other teachers to do the same.
- 91 young adults exposed to commercial sexual exploitation received psychosocial and practical support to help them get their lives back on track. 60 signed up to vocational training courses and 16 found a new job.

By far the greatest challenge we face in this project is the context in which it is run. As explained in our grant applications, the project is based in Bogotá's sex work 'tolerance zone'. As previously mentioned, sex workers are permitted to operate without prosecution and so they can be seen in large numbers at all hours of the day. Children who live in the area are at a very high risk of being sexually exploited, for instance adults wait outside local schools to target children leaving or entering.

In this context, the confidence, sense of self-worth and support networks that our project helps children to discover and strengthen are important protection factors. However, the persistence of abuse, violence, drug use and crime within the broader community are on-going and are beyond the scope of our project to eliminate. This context threatens to reinforce the notion among the children and their families that it is impossible to escape the cycle of poverty and violence they see around them. In order to combat this problem, our partner ACJ took the decision to integrate more practical skills training into their activities with children to complement the socio-emotional skills training. Therefore, in 2019 they began to run 'skills for work' sessions with the children and to educate them in the wide variety of career options that are available to them in their city and how to access these. In this way, the children are gaining an awareness of how they can earn a living in the future, beyond the informal work and criminal activity that they see young people and adults involved in in their own neighbourhood. We have already seen how this type of employability support has been hugely beneficial to adult sex workers, helping many to obtain safe, formal employment, and we are confident that a similar approach with children and young people will be equally beneficial to their future prospects. Therefore, this is a new element of the project that you will see more of in 2020.

In addition to this, ACJ has increasingly focused on teaching the children about their sexual and reproductive health and rights, as a way to make them more confident to have conversations amongst themselves and with trusted adults about sexuality. The children are growing up seeing sex being commodified all around them, yet paradoxically Colombia's religious and cultural beliefs make openly discussing sex a taboo. This can be, of course, extremely confusing and potentially risky for the children, and so it has been extremely helpful to create a safe space within the project where the children feel able to ask questions and share their thoughts without fear of judgement. Again, this is an area that ACJ will develop further with our support in 2020 and beyond.

CRAN Bogotá-Mocoa-Restrepo: Social inclusion for demobilised young people and children at risk of recruitment

The overall aim of this project is that demobilised young people and children and young people at risk of recruitment into armed groups will be protected from recruitment or re-recruitment through effective social inclusion.

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.

In 2019 CRAN ran a total of 26 group activities: 19 activities with demobilised young people (DYP) and 7 group activities with young people at risk (YPR) in Restrepo, Meta. All these activities aimed to provide participants with psychosocial support to strengthen key life skills that help them with their reintegration into society and to protect themselves from (re-)recruitment by armed groups. CRAN met with each group on a monthly basis to discuss their progress towards developing the life-skills and life plan that would facilitate their reintegration into society.

During 2019 activities with the DYP focused on the development of a life plan, including job training sessions and activities to strengthen DYP's skills, such as assertive communication, conflict resolution and emotion management.

One of the focuses of building a life plan with DYP was the job training sessions. CRAN ran three training sessions where they worked and simulated the process of getting a job. This activity covered: how to present themselves, how to write a curriculum vitae and how to prepare for a job interview. Also, the DYP worked in groups to identify and get feedback from each other about their skills, talents and strengths. As a result of these activities, 28 of the 38 DYP were able to identify their professional, academic, and personal interests which they included in their life plans and their medium and long-term goals.

Also, through these activities, DYP were able to articulate and express themselves in more nuanced ways with an increased amount of self-confidence. These exercises help them to gain awareness of the different possibilities and paths that can be pursued, in order to assist their integration back into society. It gave them enough strength to rebuild their own life plans and to understand the importance of strengthening their life skills, in order to facilitate the reintegration process.

In 2019 CRAN worked with:

- 38 demobilised young people (17 males and 21 females).
- CRAN worked with young people at risk in Restrepo (Meta) supporting a total of 109 young people (64 males and 46 females).
- 23 members of foster families caring for these demobilised young people.
- 76 family members of children at risk in Restrepo.
- 35 members of their local partners in Restrepo.
- 44 members of staff from government agencies: 9 from Colombian Social Services (ICBF), one from ARN (Agency for Reincorporation and Normalisation) which manages the government programme for demobilised adults, 24 from local authorities in Bogotá, 3 from Mocoa and 7 from Restrepo.

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 permanent Project Director and a Finance and Administrative Coordinator in Bogota.

Developing new programmes and partnerships:

As the context in Colombia changes, so do the threats facing children and their communities. We regularly reassess our partnerships to ensure that they remain focused on the most neglected issues. We also undertake research into emerging issues that affect children's rights and are neglected by others.

Providing financial support to our partners:

Thanks to the generosity of our supporters, we have had the flexibility to send a total of £4,500 from our unrestricted funds to one partner, Fundescodes, in 2019. This advance was crucial in allowing our partner to keep activities running and pay salaries while we waited for pledged funding.

Developing our partners' capacity:

Our Colombia-based Project Director worked closely with our partners throughout the year to provide them with ongoing support on issues that affect the project, and helping them to share their expertise with one another.

We helped our partner CRAN, who works with children who have experienced or are at risk of involvement with armed groups, to link up with another of our partners working on similar issues, Casa Amazonia. The two organisations worked in partnership, combining their methodologies to deliver psychosocial support to schoolchildren at risk of gang recruitment in an isolated region of southern Colombia where Casa Amazonia is based. CRAN also supported Casa Amazonia to develop an advocacy plan for sharing their work and achievements with local government, with the aim of obtaining financial support for future projects.

Our Project Director has also been working with another of our partners, Tiempo de Juego, to help their team understand the wider impact they can have on protecting children's rights through advocacy work.

While some of our partners are experienced in advocacy, when we began working with Tiempo de Juego their team had no experience in the area. Therefore, our PO has been able to draw on what we have learnt from other partners to support Tiempo de Juego to develop their advocacy plans by identifying relevant local and national government bodies and facilitating their access to meetings with influential staff members. Now, after four years of support from us on this, Tiempo de Juego is well known for effective advocacy work – in early December hosted an advocacy forum to discuss children's rights within the Colombian juvenile

justice system with attendees including the Inter-American Children's Institute, the United Nations Office on Drugs and Crime and the British Council.

This is a great example of how our on-going support of our partners can have a broad and lasting impact on their whole organisations, and in doing so have an impact on debates on issues relating to children's rights on a national level. This is something that most organisations our size do not have the capacity to do, and it is purely thanks to contributions such as yours that we are able to carry out this work. We are extremely grateful for the committed support you give us, helping us to be much more than the sum of our parts!

Protecting children's rights in the long term:

We are committed to ensuring that our partners' work is sustainable, leads to long-term changes for children and families, and contributes to reducing the neglect of the issues that we focus on. Part of this involves increasing the visibility of these issues and making sure that policy makers, funders and the public in Colombia and the UK are aware of our partners' work.

To this end, in October 2019 the Project Director based in Colombia attended an event in Cape Town run by Comic Relief, alongside our partner Tiempo de Juego (TDJ). The aim was to learn from others and to improve our work. It was a great opportunity to meet the diverse group of organizations that were running similar Comic Relief- funded projects to our own. Although our projects were all in different contexts – Bogotá, Cape Town, London, and Manchester - they had a lot in common. They all involved young women in the process of finding their place in the world, with high hopes about doing the best they can for their families, for their communities, and for themselves.

In November the Programmes Manager went on a three-day training in Nepal with 19 civil society leaders from around the world, brought together by one of our donors. The aim of the event was to explore key concepts used in development such as leadership, sustainability and measuring change, and what these mean for our work in practical terms. The group was diverse both geographically, with participants from four continents, and in terms of focus, with expertise ranging from climate change to health care and, of course, children's rights. This diversity brought real strength to all the discussions and reminded the attendees that however different we are, we as NGOs are also a community and we are stronger and more effective when we work together and share our knowledge and expertise.

2019 was also the 30th Anniversary of the UN Convention on the Rights of the Child. The CCC Project Director attended the seminar organised by Revista Semana in Bogotá to discuss the new challenges for the children rights in Colombia with other NGOs, academic centres and public institutions.

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. Continue to expand our fundraising capacity and research new sources of funding with a view to increasing income substantially in 2018-2019.

i) We did not manage to raise our entire commitment to one of our partners' budgets from restricted income. This year one of our donors stopped supporting the project of our partner COCA and even though we tried to look for other sources of funding we could not raise the £29,325 we had agreed with COCA and were only able to provide £14,732 to the project in 2019.

ii) We achieved this comfortably in 2019. We raised £214,158 in unrestricted income, covering our unrestricted operational costs of £195,544. This was made possible with prudent reductions in office and staffing costs by 30%.

iii) We successfully increased our cushion of general funds (reserves) from £60,499 (31st Dec 2018) to £79,133 (31st Dec 2019). Thus freeing up funds to aid cash-flow with grant giving.

iv) Total income was stable and we managed to stop the trend of decreasing from previous years. Although, not entirely satisfactory, income increased by 2% from £484,417 in 2018 to £493,712 in 2019.

Objectives for 2020

In 2020 our Programme Objectives will continue to be the same as those we developed for 2019:

Programme Objectives for 2020

- Objective 1) Address the most neglected⁷ issues facing children in Colombia and reduce this neglect.
- Objective 2) Protect the most at risk⁸ and excluded⁹ 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

Fundraising Objective for 2020

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. Achieve a general funds surplus in 2020 and thus increase our operating reserves

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 15 and from this it can be seen that the overall surplus for the financial period ended 31st December 2019 was £ 25,633.

The total amount of funds available to the charity at 31st December 2019 was £ 107,143 of which £ 28,030 was restricted and £79,113 was unrestricted.

FINANCE REPORT

During the year ending 31st December 2019 Children Change Colombia Ltd raised £493,712 (year ending 31st December 2018 - £484,417), which was an increase of 2% on the previous year. Institutional Funding increased by 21% from £85,536 to £103,443, this being the final year for the Comic Relief funding. Corporate Funding decreased by 64% from £47,186 to £16,800.

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 continued to be a strong source of income, increasing yet again by 8%, rising from £171,100 in 2018 to £184,280 in 2019, building on the previous years' growth in this income stream.

Income from Individuals did well, increasing by 17% to £ 158,545 (year ending 31st December 2018 - £ 134,922). This income included legacy income, which is historically variable, decreasing from £ 35,890 in 2018 to £ 25,586 receivable in 2019. Income from community fundraising has decreased from £ 32,771 in 2018 to £ 19,223 in 2019. Standing orders which are so important to us decreased slightly by 4%, generating £ 51,489 in 2019 (£ 53,744 in 2018).

⁷ We define 'neglect' as a function of numbers affected x amount of attention issue is getting

⁸ We define 'at risk' as a function of severity of harm x likelihood of the harm happening.

⁹ 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.

Meanwhile, the loyalty and generosity of our supporters is always a source of inspiration for us 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 £ 225,472 in direct project funding (year ending 31st December 2018 – £ 201,727) via direct support to our partners, an increase of 11%. A further £151,233 (year ending 31st December 2018 – £202,510) was spent on 'project support' – which includes operational costs, and governance, as well accompaniment and capacity building support to partners (see note 9).

Results show 80p in every £ was spent on charitable activities in 2019, which is an improvement compared with 75p in the year ending 31st December 2018.

Children Change Colombia Ltd finished 2019 with an overall surplus £25,633 across both restricted and unrestricted funds. The unrestricted fund balance increased by £ 18,614 to £ 79,113, the restricted fund balance has increased by £7,019 to £ 28,030. Restricted funds carried forward will be passed onto project partners in 2020 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 2018 we noted that reserves had fallen below our ideal threshold and a strategy was commenced to remedy this situation and this is proving successful.

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, together with a note of professional advisors.

Organisational and decision making structure

Children Change Colombia Ltd is managed by an Executive Director, (who until 31st March 2020 was also the Company Secretary). The Executive Director was assisted by a Programmes Manager and a second fundraiser for the first 3 months of 2019 and by one Fundraiser, one part-time Finance Manager and one Finance and Fundraising Assistant in the UK plus one Project Officer and one Administration Assistant in Colombia thereafter.

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 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.

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 2019 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



Carolina Giraldo
Chair of the Board of Trustees

STATEMENT OF FINANCIAL ACTIVITIES

For the year 1st January 2019 to 31st December 2019

		Unrestricted Income funds	Restricted Income funds	Year ended 31/12/2019	Year ended 31/12/2018
	Note	£	£	£	£
Income					
Donations and Legacies	3	183,514	279,554	463,068	437,745
Income from Charitable Activities	4	30,345	-	30,345	42,562
Investment income	5	299	-	299	4,110
Total Income		214,158	279,554	493,712	484,417
Expenditure					
Cost of Raising Funds	6	91,375	-	91,375	132,140
Expenditure on Charitable Activities	7,8 & 9	104,169	272,535	376,704	404,237
Total Expenditure		195,544	272,535	468,079	536,377
Net Income/(Expenditure) and Net Movement in Funds		18,614	7,019	25,633	(51,960)
Reconciliation of Funds					
Fund Balances at 1st January		60,499	21,011	81,510	133,470
Fund Balances at 31st December		79,113	28,030	107,143	81,510

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 31st December 2019

		31 st December 2019		31 st December 2018	
	Note	£	£	£	£
TANGIBLE FIXED ASSETS	11		0		0
CURRENT ASSETS					
Debtors	12	31,829		53,241	
Stock		1,027		1,211	
Cash at bank and in hand		82,459		45,476	
		<u>115,315</u>		<u>99,928</u>	
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	13	<u>8,172</u>		<u>18,418</u>	
NET CURRENT ASSETS			<u>107,143</u>		<u>81,510</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>107,143</u>		<u>81,510</u>
RESERVES AND FUNDS					
Unrestricted income funds (Reserves)	16		79,113		60,499
Restricted income funds	18		<u>28,030</u>		<u>21,011</u>
			<u>107,143</u>		<u>81,510</u>

The Charitable Company was entitled to exemption under Section 477 of the Companies Act 2006 relating to small companies for the year ended 31st December 2019.

The Members have not required the Charitable Company to obtain an audit of its financial statements for the year ended 31st December 2019 in accordance with Section 476 of the Companies Act 2006.

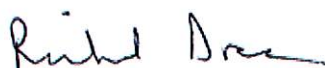
The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of accounts.

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

The financial statements were approved by the Trustees on the 7th October 2020 and signed on their behalf by:



Carolina Giraldo
Chair
Children Change Colombia Ltd



Richard Drean
Treasurer
Children Change Colombia Ltd

NOTES TO THE ACCOUNTS

For the year 1st January 2019 to 31st December 2019

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 1st 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 9.

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, 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 2019 were £5,326 (£5,266 in 2018) with an employer's and employee's contribution rate of 4% of gross 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 31/12/2019 £	Total Income Funds Year ended 31/12/2018 £
Grants receivable				
Anonymous Donors	16,571	44,409	60,980	42,034
The Ashmore Foundation	0	5,000	5,000	35,000
The British & Foreign School Society	0	20,000	20,000	0
Bryan Guinness Charitable Trust	0	3,000	3,000	3,000
Comic Relief	0	103,443	103,443	85,536
Constance Travis Charitable Trust	0	0	0	5,000
Educational & General Charitable Trust	0	3,000	3,000	0
Evan Cornish Foundation	0	0	0	10,000
Gemini Foundation	0	17,000	17,000	13,000
INTO Giving	0	7,500	7,500	7,500
Latin America Children's Trust	0	36,650	36,650	34,500
Peter Stebbings Memorial Charity	0	10,000	10,000	0
Souter Charitable Trust	0	3,000	3,000	3,000
Other Grants received (under £3,000)	7,450	10,700	18,150	17,067
	<u>24,021</u>	<u>263,702</u>	<u>287,723</u>	<u>255,637</u>
2018 Income - Unrestricted Income £9,700 & Restricted Income £245,937				
Corporate Donations				
All Corporate Donations received	<u>3,137</u>	<u>13,663</u>	<u>16,800</u>	<u>47,186</u>
	<u>3,137</u>	<u>13,663</u>	<u>16,800</u>	<u>47,186</u>
2018 Income - Unrestricted Income £41,498 & Restricted Income £5,688				
Voluntary Income				
Individual Donations	69,757	0	69,757	32,029
Legacies	25,586	0	25,586	35,890
Standing orders and covenants	49,663	1,826	51,489	53,744
Gift Aid relief	11,350	363	11,713	13,259
	<u>156,356</u>	<u>2,189</u>	<u>158,545</u>	<u>134,922</u>
2018 Income - Unrestricted Income £132,933 & Restricted Income £1,989				
Total from Donations & Legacies	<u>183,514</u>	<u>279,554</u>	<u>463,068</u>	<u>437,745</u>

Note 4

Income from Charitable Activities

Community Fundraising	19,223		19,223	32,771
Events	<u>11,122</u>	<u>0</u>	<u>11,122</u>	<u>9,791</u>
	<u>30,345</u>	<u>0</u>	<u>30,345</u>	<u>42,562</u>
2018 Income - Unrestricted Income £41,886 & Restricted Income £676				

Note 5**Investment Income**

£299 Investment income arises from money held in interest bearing current and deposit accounts (£4,110 in 2018 from interest).

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

	Colombia Office Operation	UK Office Operation	Total 2019	Total 2018
	£	£	£	£
Salaries, Wages and Related costs	1,634	67,376	69,010	99,801
Publications & Specialised Resources	-	4,135	4,135	5,528
Office	334	13,357	13,691	21,525
Training	-	-	-	4
Networking & Promotion	85	1,446	1,531	1,025
Event Costs	20	2,989	3,008	4,223
Depreciation	-	-	-	34
	<u>2,073</u>	<u>89,302</u>	<u>91,375</u>	<u>132,140</u>

Cost of Raising Funds was covered by Unrestricted Funds in both 2019 & 2018

Note 7

Analysis of Expenditure on Charitable Activities

	Direct Project Funding	Support Costs Colombia	Support Costs UK	Total 2019	Total 2018
Neglected Issues	£	£	£	£	£
Sexual and gender based violence against children and young people	68,856	13,637	32,200	114,693	147,119
Recruitment into armed groups and demobilisation	99,188	19,815	46,785	165,788	211,738
Commercial sexual exploitation of children	36,354	5,880	13,884	56,118	37,711
The impact of mining operations on children's rights	18,897	5,603	13,229	37,729	5,646
Lack of support for care leavers	2,177	60	140	2,377	2,023
	<u>225,472</u>	<u>44,995</u>	<u>106,238</u>	<u>376,705</u>	<u>404,237</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
	£	£	£
Neglected Issues			
Sexual and gender based violence against children and young people	114,693	84,301	30,392
Recruitment into armed groups and demobilisation	165,788	121,093	44,695
Commercial sexual exploitation of children	56,118	41,817	14,301
The impact of mining operations on children's rights	37,729	23,427	14,302
Lack of support for care leavers	2,377	2,177	200
	<u>376,705</u>	<u>272,815</u>	<u>103,890</u>

2018 Charitable Activities £404,237 covered by Unrestricted Funds £163,947 and Restricted Funds £240,290

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	UK	Colombia	UK	Total Support Costs 2019	Total Support Costs 2018	Basis of Apportionment
	Office Operation	Office Operation	Governance	Governance	Costs 2019	Costs 2018	
	£	£	£	£	£	£	
Salaries, Wages and Related costs	26,609	70,168	3,366	14,637	114,780	161,668	Based on use of staff time
Monitoring Visits & Project Development	6,938	1,729	0	970	9,637	6,203	Based on country office activity/visit undertaken

General Office	4,414	12,963	4,463	2,145	23,985	30,501	Based on use of staff time
Networking & Promotion	83	1,403	0	0	1,486	931	Based on use of staff time
Independent Examination	0	0	0	960	960	960	Governance
Legal & Other Professional Fees	0	0	0	384	384	2,216	Governance
Depreciation	0	0	0	0	0	31	Governance
Total	38,044	86,263	7,829	19,096	151,232	202,510	

2019 Support Costs covered by Unrestricted Funds £104,169 & Restricted Funds £47,063

2018 Support Costs covered by Unrestricted Funds £163,947 & Restricted Funds £38,563

Note 10

Remuneration of Independent Examiner

	At 31 st Dec 2019	At 31 st Dec 2018
	£	£
Audit Fees	-	0
Independent Examiner	960	960
	<u>960</u>	<u>960</u>

Note 11

Tangible Fixed Assets

Costs	Office Equipment
	£
Balance at 31 December 2018	7,978
Additions	-
Disposals	0
Balance at 31 December 2019	<u>7,978</u>
Depreciation	
Depreciation brought forward	7,978
On disposals	0
Charge for the period	0
Depreciation carried forward	<u>7,978</u>
Net book value at 31 December 2019	<u>-</u>
Net book value at 31 December 2018	<u>-</u>

Note 12	Unrestricted	Restricted		31st Dec 2018
Debtors	Income funds	Income funds	31st Dec 2019	
			£	£
Accrued Income	26,698	935	27,633	48,675
Prepayments	4,196	0	4,196	4,566
	<u>30,894</u>	<u>935</u>	<u>31,829</u>	<u>53,241</u>

Note 13	Unrestricted	Restricted		31st Dec 2018
Creditors	Income funds	Income funds	31st Dec 2019	
			£	£
Trade Creditors	755	0	755	1,032
Credit Card	0	0	0	397
Other taxes & social security	6,389	0	6,389	12,095
Accruals	1,028	0	1,028	4,894
	<u>8,172</u>	<u>0</u>	<u>8,172</u>	<u>18,418</u>

Note 14

Employees

The average number of employees during the year was 6 (10 in 2018)

	2019	2018
Engaged in Colombian Project Support	3	5
Engaged in Fundraising	2	4
Engaged in Administration	1	1
	<u>6</u>	<u>10</u>

Full time equivalent Employee numbers in 2019 was 6 (9.6 in 2018)

	2019	2018
Engaged in Colombian Project Support	3.4	5.2
Engaged in Fundraising	2.0	3.8
Engaged in Administration	0.6	0.6
	<u>6.0</u>	<u>9.6</u>

	2019	2018
	£	£
Wages & Salaries	161,569	229,823
Social Security Costs (UK & Colombia)	16,895	26,380
Pension Costs	<u>5,326</u>	<u>5,266</u>
	<u>183,790</u>	<u>261,469</u>

There were no employees earning over £60,000 per annum (31st December 2018 – none).

The total employee benefits including pension contributions included £1,691 for the Executive Director.

Trustees' Emoluments:

No trustees received, nor is due to receive, any emoluments for the year (31st December 2018 – none).

A Trustee was reimbursed £969 for expenses incurred in 2019 for a visit to Colombia (31st December 2018 – £0).

Annual Trustees' liability insurance is £280 (31st December 2018 - included in combined policy costing £1,525).

Note 15

Related Party Transactions

During 2019 there were no transactions with related parties. (Nor in 2018).

Note 16

Analysis of Net Assets Between Funds

	Unrestricted Funds	Restricted Income Funds	Total Funds
	£	£	£
Tangible fixed assets	0	0	0
Current assets:			
Debtors and prepayments	30,894	935	31,829
Stock	1,027	0	1,027
Cash at bank and in hand	61,964	20,495	82,459
Liabilities due within one year	(8,172)	0	(8,172)
	<u>85,713</u>	<u>21,430</u>	<u>107,143</u>

Note 17

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 Jan 2019	Restricted Donations & Grants Received	Expenditure on Charitable Activities		Balance as at 31st Dec 2019
	£	£	Direct £	Indirect £	£
Acadesan	-	30,200	18,897	4,530	6,773
ACJ	13,576	36,978	36,354	5,463	8,737
Albergue - Comic Relief	2,292	230	2,062	-	0
Circulo de Estudios	3	36,650	31,153	5,497	3
COCA	199	16,634	14,339	2,494	0
CRAN	165	48,911	30,331	6,461	12,284
FFF Own Funds	532	1,739	2,177	-	94
Fundescodes	4,250	5,000	8,500	750	-
Tiempo de Juego - Comic Relief	0	103,673	81,659	21,868	146
	<u>21,011</u>	<u>279,555</u>	<u>225,472</u>	<u>47,063</u>	<u>28,030</u>

Children Change Colombia Ltd supports the following institutions :

Partner Organisations	Project Name	Project Description
Acadesan	Protecting children from rights abuses in illegal mining areas through re-engagement in high-quality education.	Uses fun, participative educational workshops to reengage children in school, teaching them about their Afro-Colombian heritage and rights, and helping them develop abilities for self-care, communication, peaceful conflict resolution and caring for the environment. Provides training to help teachers improve their teaching skills and support the children to create a peaceful, collaborative school environment, known to improve student attainment and attendance rates.
ACJ	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.
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.
Partnership between Tiempo de Juego	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 2019 set out on pages 1 to 27.

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 Act have 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
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Yapton Lane
Walberton.
West Sussex BN 18 0AS



Date: 22nd October 2020

