

ARMONIA UK TRUST

REPORT & ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

ARMONIA UK TRUST
LEGAL & ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2022

Registered Charity	1037177
Office and Treasurer's Address	47b Prince of Wales Mansions Prince of Wales Drive Battersea London SW11 4BH
Governing Document	Declaration of Trust dated 28 September 1993, as amended October 2020
Trustees	A Lobsinger P S Mills (Treasurer) S Mortin S L Seah M Smith S Webley (Chair)
Bankers	Barclays Bank PLC Moorgate London EC1
Independent Examiner	Jaimée Young Stewardship 1 Lamb's Passage London EC1Y 8AB

INDEX

Page 1	Legal & Administrative Details
Page 2-3	Trustees' Report
Page 4	Independent Examiner's Report
Page 5	Receipts and Payments Account
Page 6	Statement of Assets and Liabilities
Page 7	Notes to the Accounts

ARMONIA UK TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present the Report and Accounts for the year ended 31 December 2022.

CHARITABLE OBJECTS

Armonia UK Trust is the UK organisation that supports Organizacion Armonia A.C., a Mexican Civil organisation supporting poor communities in Mexico City, its surrounding areas and in Oaxaca State. This support consists of educational aid, community support and development, and the advance of the Christian religion, as set out in the Statement of Beliefs annexed to the trust deed. The specific objectives of Armonia UK Trust are to advance the work of Organizacion Armonia A.C. in the UK, to raise funds and to seek to encourage volunteers to go to Mexico to provide resources for building projects, summer school teaching and other areas of need as required.

The trustees seek to ensure that all general donations given are forwarded to Mexico without deduction of expenses, and this has been the case throughout the year. An 'Office Account' is maintained within the charity to which donations are specifically designated, from which payments for all expenses, bank charges and resources are made.

ORGANISATION

The trustees currently meet on an occasional basis to set policy, review activities and monitor the financial situation.

REVIEW OF ACTIVITIES

The trustees sent the equivalent of £31,900 to Mexico during the year. Unfortunately, no volunteer groups went from the UK in 2022.

The funds were primarily spent on the support of indigenous Mexican students studying in Oaxaca and Mexico City and the maintenance of their buildings of residence. Matthew Smith (trustee) stayed at Armonia Mexico on two occasions in 2022. In addition, regular reports on the work in Mexico are received both directly at trustees' meetings by Zoom and through regular newsletters and financial statements.

At the beginning of 2022, a further £780 was received for the Charities Aid Foundation (CAF) Campaign launched in 2021 for the families of indigenous students housed at the Armonia residences in Oaxaca state in addition to £585 of reclaimed tax. In June, a special appeal for aid following Hurricane Agatha striking southern Mexico raised £980 for relief supplies. Towards the end of 2022, a further special appeal was made in conjunction with CAF for indigenous students' families. The latter campaign raised a total of £6,159 - £4,217 was received and sent in 2022 with the balance received and sent in 2023 after subsequent gifts and Gift Aid was received.

In considering the activities of the charity the trustees have had regard to the guidance of the Charity Commission on public benefit.

FINANCIAL REVIEW

Receipts for the year of £33,412 were £10,037 less than in 2021. Payments to Mexico of £31,900 were £49,600 lower than in 2021 reflecting lower donations and fewer reserves.

The trust's standing target for general fund giving of the equivalent of MXN2 mn (pesos) was not met. A total of MXN0.77 mn was sent in 2022 of which MXN0.59mn was unrestricted.

RESERVES

With only limited UK operational expenditure, the trustees do not consider a formal reserves policy to be necessary, but have agreed that a balance of £2,000 should ideally be maintained in the Office account. At the end of the year the charity had balances of £934 compared to £1,014 the previous year. The balance in the Main account was regularly sent to Mexico, usually once around £5-10,000 had accumulated.

RISK STATEMENT

The trustees have examined the major risks that the charity faces. These are predominantly financial (shortfall of funds and fraud). Controls are in place to address the risk of financial misappropriation and the charity's accounts cannot be overdrawn. The trustees also continued to review the safeguarding policy and received safeguarding policy documents from Armonia Mexico.

TRUSTEES' RESPONSIBILITIES

Under the Charities Act 2011, the trustees are required to prepare a statement of accounts for each accounting year.

They are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the trust and to ensure that such accounts and records comply with the Charities Act 2011.

They also have a responsibility to safeguard the assets of the trust and to take reasonable steps to detect fraud or other irregularities and to provide reasonable assurances that:

1. The trust is operating efficiently and effectively,
2. Its assets are safeguarded against unauthorised use or disposition,
3. Financial information used in the trust or for publication is reliable, and
4. The trust complies with relevant laws and regulations.

The accounts were approved by the trustees and signed on their behalf on 31st May 2023 by:

Simon Webley

S Webley

Chairman of Trustees

Independent Examiner's Report
To the Trustees of
Armonia UK Trust

I report to the trustees on my examination of the accounts of Armonia UK Trust (the charity) for the year ended 31 December 2022 on pages 5 to 7 following.

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Jaimée Young

Jaimée Young

For and on behalf of:

Stewardship
1 Lamb's Passage
LONDON
EC1Y 8AB

Date: 6/6/23

ARMONIA UK TRUST
RECEIPTS & PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	General Fund £	Designated Funds (Office) £	Restricted Funds £	2022 £	2021 £
Receipts						
<i>Voluntary receipts</i>						
Grants & gifts received		21,933	1,395	6,337	29,665	34,547
Legacy		438	-	-	438	5,475
Tax refunded under Gift Aid		2,119	240	950	3,309	3,428
Total Receipts		<u>24,490</u>	<u>1,635</u>	<u>7,287</u>	<u>33,412</u>	<u>43,449</u>
Payments						
Direct Charitable Costs	2	24,613	1,592	7,287	33,492	82,936
		<u>24,613</u>	<u>1,592</u>	<u>7,287</u>	<u>33,492</u>	<u>82,936</u>
Net Receipts/(Payments)		(123)	43	0	(80)	(39,486)
Balances 1 January		483	530	-	1,014	40,500
Transfers - Office a/c surplus transfer		-	-	-	-	-
Balances 31 December		<u>361</u>	<u>573</u>	<u>-</u>	<u>933</u>	<u>1,014</u>

Movements on reserves and all recognised gains and losses are shown above.

The notes on page 7 form part of these accounts.

ARMONIA UK TRUST

STATEMENT OF ASSETS & LIABILITIES

AS AT 31 DECEMBER 2022

	Notes	2022	2021
Bank & Cash Balances		£	£
Held at Bank	4	934	1,014
		<u>934</u>	<u>1,014</u>
Other Assets & Liabilities			
<i>Assets</i>			
Gift aid tax recovery not yet received		3,567	3,309
		<u>3,567</u>	<u>3,309</u>
<i>Liabilities</i>			
Unbilled fee for Independent Examination		582	570
		<u>582</u>	<u>570</u>

The accounts were approved by the trustees on 31st May 2023 and signed on their behalf

by Simon Webley

Simon Webley

The notes on page 7 form part of these accounts.

ARMONIA UK TRUST
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

The accounts have been prepared on a receipts and payments basis with a statement of assets and liabilities.

2 Charitable activities

	General Funds £	Designated Funds (Office) £	Restricted Funds £	Total 2022 £	Total 2021 £
a Direct Charitable Costs					
Grants paid					
Organizacion Armonia A.C. Mexico City	24,613	-		24,613	75,585
Hurricane appeal		-	980	980	-
Scholarships	-	-	450	450	450
Christmas appeals	-	-	5,857	5,857	5,465
	24,613	-	7,287	31,900	81,500
b Support & Administration					
Office costs	-	742	-	742	288
Bank charges	-	233	-	233	543
Administration services	-	35	-	35	35
Fundraising	-	-	-	-	-
Accounts examination	-	582	-	582	570
	-	1,592	-	1,592	1,436
Combined charitable activity cost	24,613	1,592	7,287	33,492	82,936

Staff and trustees

3 The Trust had no employees during the year.

No amounts were paid or are due to be paid to any trustee or to any person connected to them apart from reimbursed expenses.

4 Cash at bank balances

	2022 £	2021 £
Barclays main account	361	483
Barclays office account	573	530
Barclays business saver account	-	-
	934	1,014

Funds

5 The general fund excludes donations designated to ensure office administrative costs are fully covered. This means that general donations can be passed in full to Mexico. Where donations exceed requirements the trustees can, at their discretion, make use of the excess to supplement grants paid to Mexico.

	General £	Designated £	Restricted £	Total £
Balances at 1 January 2022	483	530	-	1,014
Incoming resources	24,490	1,635	7,287	33,412
Resources expended	(24,613)	(1,592)	(7,287)	(33,492)
Transfers	-	-	-	-
Balances at 31 December 2022	361	573	0	933