

ARMONIA UK TRUST

REPORT & ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

ARMONIA UK TRUST
LEGAL & ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2023

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 (Chair) S L Seah M Smith S Webley Chairmanship transferred from S Webley to S Mortin on 24th March 2024.
Bankers	Barclays Bank PLC Moorgate London EC1
Independent Examiner	Jaimée Young Stewardship 1 Lamb's Passage London EC1Y 8AB

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ARMONIA UK TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present the Report and Accounts for the year ended 31 December 2023.

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 £31,480 to Mexico during the year. Unfortunately, no volunteer groups went from the UK in 2023.

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 2023. 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 2023, £1080 was received for the Charities Aid Foundation (CAF) Campaign launched in 2022 for the families of indigenous students housed at the Armonia residences in Oaxaca state in addition to £822 of reclaimed tax. Towards the end of 2023, a further special appeal was made in conjunction with CAF for indigenous student scholarships. The latter campaign raised a total of £6681 - £4892 was received and sent in 2023 with the balance received and sent in 2024 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 £32,661 were £751 less than in 2022. Payments to Mexico of £31,480 were £420 lower than in 2022 reflecting stable donations and a small reduction in unrestricted reserves.

The trust's standing target for general fund giving of the equivalent of MXN2 mn (pesos) was not met. A total of MXN0.68 mn was sent in 2023 of which MXN0.52 mn 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 £1,191 compared to £934 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 17th July 2024 by:

S Mortin

Stephen Mortin
Chair 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 2023 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: 17/7/24

ARMONIA UK TRUST
RECEIPTS & PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	General Fund £	Designated Funds (Office) £	Restricted Funds £	2023 £	2022 £
Receipts						
<i>Voluntary receipts</i>						
Grants & gifts received		21,522	1,240	6,332	29,094	29,665
Legacy						438
Tax refunded under Gift Aid		2,303	240	1,025	3,567	3,309
Total Receipts		<u>23,824</u>	<u>1,480</u>	<u>7,357</u>	<u>32,661</u>	<u>33,412</u>
Payments						
Direct Charitable Costs	2	24,123	923	7,357	32,403	33,492
		<u>24,123</u>	<u>923</u>	<u>7,357</u>	<u>32,403</u>	<u>33,492</u>
Net Receipts/(Payments)		(299)	557	0	258	(80)
Balances 1 January		361	573	-	933	1,014
Transfers - Office a/c surplus transfer		-	-	-	-	-
Balances 31 December		<u>62</u>	<u>1,129</u>	<u>-</u>	<u>1,191</u>	<u>933</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 2023

		Notes	
Bank & Cash Balances			
		2023	2022
		£	£
Held at Bank	4	1,191	934
		<hr/>	<hr/>
		1,191	934
Other Assets & Liabilities			
<i>Assets</i>			
Gift aid tax recovery not yet received		3,661	3,567
		<hr/>	<hr/>
		3,661	3,567
<i>Liabilities</i>			
Unbilled fee for Independent Examination		582	582
		<hr/>	<hr/>
		582	582

The accounts were approved by the trustees on 17th July 2024 and signed on their behalf by:

by Stephen Mortin

Stephen Mortin

The notes on page 7 form part of these accounts.

ARMONIA UK TRUST
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

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 2023 £	Total 2022 £
a Direct Charitable Costs					
Grants paid					
Organizacion Armonia A.C. Mexico City	24,123	-		24,123	24,613
Hurricane appeal		-	113	113	980
Scholarships	-	-	450	450	450
Christmas appeals	-	-	6,794	6,794	5,857
	24,123	-	7,357	31,480	31,900
b Support & Administration					
Office costs	-		-	-	742
Bank charges	-	306	-	306	233
Administration services	-	35	-	35	35
Accounts examination	-	582	-	582	582
	-	923	-	923	1,592
Combined charitable activity cost	24,123	923	7,357	32,403	33,492

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

	2023 £	2022 £
Barclays main account	62	361
Barclays office account	1,129	573
Barclays business saver account	-	-
	1,191	934

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 office 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 2023	361	573	0	933
Incoming resources	23,824	1,480	7,357	32,661
Resources expended	(24,123)	(923)	(7,357)	(32,403)
Transfers	-	-	-	-
Balances at 31 December 2023	62	1,129	-	1,191