

CHILDREN CHANGE COLOMBIA

England & Wales · Charity number 1075037

Details

Other names CHILDREN OF THE ANDES

Status Registered

Legal form Charitable company

Company number [03731943](#)

Registered 1999-04-09

Register [View on the Charity Commission register](#)

Contact

Address Richbell House
5 Richbell Place
London

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Activities

Objects: THE CHARITY'S OBJECTS ARE SPECIFICALLY RESTRICTED TO THE RELIEF AND PREVENTION OF POVERTY, EXPLOITATION AND OTHER THREATS TO THE RIGHTS AND WELFARE OF CHILDREN AND THEIR FAMILIES IN COLOMBIA AND OF THE COLOMBIAN DIASPORA IN THE UK, AND WHERE APPROPRIATE SUCH RELIEF MAY BE GRANTED THROUGH THE AGENCY OF OTHER CHARITIES.

Activities: Children Change Colombia was established in 1991. We are the largest UK charity working exclusively in Colombia. We work on neglected issues facing children and young people in Colombia that pose a serious threat to children's rights and wellbeing. In particular: Recruitment into armed groups and reintegration into society; Sexual and gender based violence; and Exclusion from education.

Classification

- **How:** Makes Grants To Organisations, Provides Services
- **What:** General Charitable Purposes, Education/training, Overseas Aid/famine Relief, Arts/culture/heritage/science, Economic/community Development/employment
- **Who:** Children/young People

Geography

- **Area of benefit:** COLUMBIA, SOUTH AMERICA
- Colombia

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£1,328,053	£1,314,764	£380,743	4
2024-12-31	£750,309	£639,519	£367,454	6
2023-12-31	£626,843	£621,394	£256,664	5
2022-12-31	£445,702	£376,310	-	-
2021-12-31	£369,967	£323,867	-	-
2020-12-31	£354,411	£325,832	-	-

Trustees

Name	Role	Appointed
Carolina Giraldo Suarez	Chair	2023-07-26
Alexandra Clare Conlin-Oakley		2020-09-21
Corin Hollenbach		2022-10-26
Cristina Vergara		2025-07-23
FELIPE ALVIAR BAQUERO		2023-01-25
Fernando Caviedes Pinzon		2022-04-27
MARILYN THOMSON		2018-04-23
Owen Robert Jenkins		2025-07-23
Richard Drean		2023-01-25
Richard Stuart McColl		2020-09-21

CHILDREN CHANGE COLOMBIA

England & Wales - Charity number 1075037

Accounts



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

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

UK Charity Registration No:

1075037 Company Registration No:

03731943 (England and Wales)

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LEGAL AND ADMINISTRATIVE INFORMATION

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

CHAIR'S STATEMENT

For the year ended 31 December 2025

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

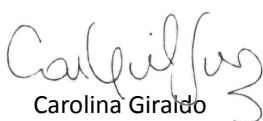
Colombia is an extraordinary country that, sadly, cannot yet guarantee a safe environment for children to grow up happily and freely. According to UNICEF, around 52 per cent of children and adolescents live in poverty, a condition that exposes them to multiple risks, including poor nutrition and health—leading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

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

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

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

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



Carolina Giraldo
Chair of Trustees

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

For the year ended 31 December 2025

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

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

Principal Activities and Aims

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

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

The trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities

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

Areas of work and main projects in 2025:

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

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

CCC's Strategic Framework

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

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

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

Our areas of work in the next 5 years

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

Why Colombia?

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

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

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

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

Overview of CCC's work in 2025

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Key achievements comparative chart

During 2024, Children Change Colombia: -Worked with 9 local grassroots organisations (CRAN, TDJ, ACJ, CDE, FOM, Acadesan, MG, FFF and FP) -Implemented 13 projects including our newest project in London: “Colombia Colores”. -Empowered and protected 4,320 children in Colombia, plus 126 children from London, and their families. -Conducted 3 capacity building workshops (Communications for ONGs, Team building CCC-Misión Gaia and Nourishing Touch)	During 2025, Children Change Colombia: -Worked with 10 local grassroots organisations (CRAN, TDJ, ACJ, FOM, Acadesan, MG, FFF, F Julie, TD and FP) -Implemented 20 projects. -Empowered and protected 7,218 children in Colombia, plus 123 children from London, and their families. -Conducted 4 capacity building workshops (Safeguarding Training for CCC New Partners, Safeguarding Shared Space with Focal Points, CATT mentoring and Nourishing Touch)
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Our work over the year is described below, organised thematically to correspond with our areas of work:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Combating Sexual and Gender-Based Violence

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

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

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

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

Improving Access to Education for Excluded Children

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

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

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

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

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

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

8. Bootcamp Initiative

Implemented by: CCC, BIT Colombia, Munich University

Locations: Bogotá

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

9. University Scholarships in Colombia

Implemented by: CCC

Partners: Politécnico Grancolombiano and Fundación Universitaria del Área Andina

Locations: Across the country

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

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

10. Paz A la Mochila

Implemented by CCC

Locations: Across all our project's locations

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

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

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

11. Colombia Colores

Implemented by: CCC

Location: London, UK

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

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

12. Education in Antioquia - Colegio Nueva Paideia

Implemented by: Oro Molido Foundation

Locations: La Pintada, Antioquia

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

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

13. Education in Antioquia - Bandas de Paz

Implemented by: Oro Molido Foundation

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

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

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

14. Education in Magdalena - Proyecto Sé

Implemented by: Oro Molido Foundation

Locations: Minca, Magdalena

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

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

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

15. STEAM Lab Sierra Nevada

Implemented by: CCC, Universidad del Norte & Misión Gaia

Locations: Minca, Magdalena

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

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

Protecting and Supporting Children in Emergency Situations

16. Humanitarian Emergency Response - Shelter

Implemented by: Acadesan

Location: Chocó

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

17. Humanitarian Emergency Response - Flooding

Implemented by: Acadesan

Location: Chocó

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

18. Humanitarian Emergency Response - Food Vouchers

Implemented by: Fundación 5 Sentidos

Locations: Catatumbo

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

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

19. Humanitarian Emergency Response - Child Safe Spaces

Implemented by: Fundación 5 Sentidos

Locations: Catatumbo

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

20. Humanitarian Emergency Response - Tibu

Implemented by: Tibu Diocese

Locations: Tibu, Norte de Santander

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

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

Strengthening the voluntary sector working with children in Colombia:

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

Developing local staff and partners' capacity:

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

Nurturing Touch Training

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

Safeguarding Training for CCC New Partners

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

Safeguarding Shared Space with Focal Points

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

CATT mentoring

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

Advocacy Activities

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

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

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

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

Fundraising:

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

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

Grant making policy:

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

Voluntary Help:

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

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

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

Financial review:

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

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

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

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

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

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

Finance and Administration Objectives

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

Legal details

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

Organisational and decision making structure

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

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

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

Systems of Internal Control

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

Method of appointment or election of Chair and Trustees

Chair

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

Trustees

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

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

Responsibilities of the Trustees

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (Statement of Recommended Practice);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

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

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

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

Risk Management

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

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

Statement of policies

Safeguarding policy

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

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

Reserves Policy

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

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

Equal opportunities Policy

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

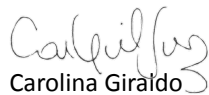
Investment Policy

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

Public Benefit Statement

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

Approved on behalf of the Board of Trustees



Carolina Giraldo

Chair of the Board of Trustees

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

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

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

BALANCE SHEET**As at 31st December 2025**

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

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

Approved by the Directors on: 21/05/2026

Signed on their behalf by



Carolina Giraldo (Chair and Director)

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

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

1. ACCOUNTING POLICIES

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

Income

Recognition of Incoming Resources

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

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

Incoming Resources with related expenditure

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

Grants and Donations

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

Contractual Income and Performance Related Grants

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

Gifts in Kind

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

Donated Services and Facilities

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

Volunteer Help

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

Investment Income

This is included in the accounts when receivable.

Investment gains and losses

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

Foreign currency

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

Overseas Branch Operations

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

expenditure of the branch are included within these financial statements.

Financial instruments

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

Critical accounting judgements and estimates

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

Expenditure and liabilities

Liability recognition

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

Governance Costs

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

Grants with performance conditions

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

Grants payable without performance conditions

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

Support Costs

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

Assets

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

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

Equipment	3 Years
Fixtures and Fittings	10 years

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

2. TANGIBLE FIXED ASSETS

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

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

3. ANALYSIS OF INCOME:

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

c) Investments

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

4. ANALYSIS OF EXPENDITURE:

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

5. GRANTS AND RESTRICTED FUNDS

FUND RECONCILIATION					
	Balance at				Balance at
	01-Jan-25 £	Income £	Expenditure £	Transfers £	31-Dec-25 £
Unrestricted Funds					
Unrestricted	127,180	167,381	(204,700)	27,324	117,185
	127,180				117,185
Designated Funds					
Communications Workshop	0	0	0	0	0
Forced Recruitment Project	0	0	0	0	0
Legacies Designated Fund	52,513	0	0	(22,000)	30,513
Proyecto Caribe CCC	0	0	0	0	0
Total Designated Funds	52,513	0	0	(22,000)	30,513
Restricted Funds					
Acadesan Emergency Building	3,810	25	(3,841)	(3)	(8)
Catatumbo	0	12,393	(23,187)		(10,793)
Emergency Flood	0	57,903	(48,951)	(5,781)	3,171
Football for Peace	31,120	2,519	(16,698)		16,941
Colombia Colores	5,427	30,298	(27,194)	(3,030)	5,500
Fundación CRAN	8,360	0	0	(8,360)	0
Fundación Formación d'Futuros	27	540	0	0	567
Fundación Oro Molido	0	798,619	(799,064)	0	(445)
Forced Recruitment	0	72,188	(38,310)	8,239	42,117
Kangaroo Babies	12,400	0	0	0	12,400
Paz a la Mochila	1,888	6,000	(12,822)	8,992	4,058
Preventing Sexual Exploitation	63,094	93,441	(61,619)	(3,275)	91,641
Proyecto Caribe CCC	32,918	15176	(34,576)	(879)	12,639
Santander Project		60,015	(27,688)	(1,000)	31,327
Staff Safeguarding	1,501	0	(971)	0	530
Tiempo de Juego	16,997	586	(5,111)	(97)	12,374
University Fund (individual)	2,400	6,474	(5,632)	0	3,242
University Scholarships	7,820	4,497	(4,403)	(131)	7,784
Total Restricted Funds	187,761	1,160,673	(1,110,065)	(5,324)	233,045
TOTAL FUNDS	367,454	1,328,054	(1,314,764)	0	380,743

Restricted Fund Projects

Acadesan Emergency Building

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

Catatumbo

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

Emergency Flood

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

Football for Peace

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

Colombia Colores

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

Fundación CRAN

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

Fundación Formación d'Futuros

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

Fundación Oro Molido

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

Forced Recruitment

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

Kangaroo Babies

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

Paz a la Mochila

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

Preventing Sexual Exploitation

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

Proyecto Caribe CCC

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

Santander Project

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

Staff Safeguarding

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

Tiempo de Juego

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

University Fund (individual)

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

University Scholarships

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

6. CASH AT BANK AND IN HAND

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

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

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

9. STAFF COSTS AND NUMBERS

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

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

The trustees receive no remuneration for their services.

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

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

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

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

Employees were engaged in the following

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

10. NOTES TO THE CASH FLOW STATEMENT

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

11. DIRECTORS AND OTHER RELATED PARTIES

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

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

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

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

12. REMUNERATION OF STATUTORY AUDITOR

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

13. RISK ASSESSMENT

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

14. RESERVES POLICY

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

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

15. PUBLIC BENEFIT

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

Statement of Trustees' Responsibilities

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

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

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

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

Opinion

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

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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

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

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

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

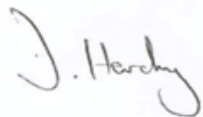
Revenue recognition was also identified as a significant risk which could lead to a material mis-statement due to fraud or error. Audit procedures performed included but were not limited to performing walk through tests to identify the control procedures in place and once an understanding of the sales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

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

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

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



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

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

Date: 27/05/2026

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

CHILDREN CHANGE COLOMBIA

England & Wales - Charity number 1075037

Accounts



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

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR YEAR ENDING 31ST DECEMBER 2024**

UK Charity Registration No: 1075037

Company Registration No: 03731943

(England and Wales)

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LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1075037
COMPANY REGISTRATION NUMBER	3731943
START OF FINANCIAL YEAR	1st January 2024
END OF FINANCIAL YEAR	31st December 2024
DIRECTORS/TRUSTEES AT 31ST DECEMBER 2024	Carolina Giraldo (Chair) Richard Drean (Treasurer) Felipe Alviar Baquero Marilyn Thomson Eugenia Londoño (resigned 24th July 2024) Richard McColl Alexandra Conlin-Oakley (nee Jones) Fernando Caviedes Corin Hollenbach
COMPANY SECRETARY	Ángela María Carreño Malaver
REGISTERED ADDRESS	5 Richbell Place Holborn London WC1N 3LA
DATE OF INCORPORATION	12th March 1999
GOVERNING DOCUMENTS	Memorandum and Articles of Association incorporated 12th March 1999, amended by certificate of incorporation on change of name dated 16th September 2015 and on change of objects date 5 th April 2024
PRIMARY BANKERS	National Westminster Bank Plc RH4 1AX Barclays Bank Plc GU21 1AE Unity Trust Bank B1 2HB
ACCOUNTANTS	Jason Foxwell Independent Examiner 12 Hillbourne Road Poole BH17 7JB

CHAIR'S STATEMENT

For the year ended 31 December 2024

The year 2024 has been another remarkable year for Children Change Colombia, marked by continued growth, new challenges, and an even stronger commitment to creating lasting change for children in Colombia and the UK. Building upon the success of 2023, we have expanded our projects, deepened our impact, and strengthened our organisation in key areas.

1. Financial Growth and Sustainability

Following the strong financial performance in 2023, CCC continued to grow, allowing us to expand our reach and support more children. With increased donor confidence, we have successfully implemented 13 projects—four more than the previous year—and extended our support to over 4,320 children in Colombia and 126 in London. This growth is a testament to our ability to secure funding, manage resources effectively, and develop impactful, well-structured projects that align with our mission.

2. Strengthening Our Organisational Structure

The dedication and expertise of our team remain one of CCC's greatest strengths. As we take on more ambitious projects, the cohesion and commitment within our organisation have been crucial. Our finance, communications, and projects teams have continued to innovate, ensuring that CCC operates efficiently while adapting to new challenges. This year, we empowered our teams even further, fostering a culture of collaborative work across the country that has contributed to our ongoing success.

3. Expanding Our Reach Through Projects

One of the most exciting developments in 2024 has been the expansion of our direct interventions. Our first-ever infrastructure project in rural Chocó is progressing, ensuring that children in vulnerable areas have safe spaces to gather and thrive. In addition, *Proyecto Jóvenes Caribe*, which began in 2023, has gained momentum, strengthening our presence in Colombia and reinforcing our partnerships.

In London, *Colombia Colores* has grown significantly, now supporting three times as many children as last year. This reflects the increasing need to support Colombian diaspora children in reconnecting with their cultural roots while adapting to their new environment. The success of this initiative highlights our capacity to expand both internationally and locally.

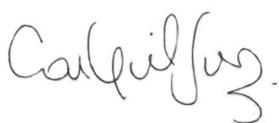
4. Deepening Our Network and Alliances

Collaboration has been at the heart of our impact. In 2024, we expanded our network through strategic alliances with academic institutions like Politecnico GranColombiano and Fundación Universitaria del Área Andina, that is allowing us to create new initiatives like "Sponsorship Angels" that contribute with scholarships for vulnerable youth, skills-building workshops have amplified our ability to support children beyond direct project work. All this has allowed us to create a more holistic and sustainable approach to social change.

Looking Ahead

As we step into a future where social inclusion is at stake, we move forward with renewed determination and confidence. The challenges we face globally are real, but our capacity to navigate them is stronger than ever. Our community, volunteers, outreach teams, donors, and partners continue to inspire us, and their support fuels our vision for an even greater impact in 2025.

To everyone who has been part of this journey—thank you. Your commitment and belief in our mission make all of this possible, and together, we will continue to create a better future for children in Colombia and beyond.



Carolina Giraldo
Chair of Trustees

10 July 2025

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

For the year ended 31 December 2024

The trustees present their report and accounts for the year ended 31st December 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 1 of 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 (CCC, formerly known as Children of the Andes) is a UK registered charity, established in 1991 to support at-risk children in Colombia. Due to the growth of the Colombian community in England, since 2023, the organisation also supports children and young people from the Colombian diaspora in the UK. We work with children and young people and their communities to challenge poverty, inequality, discrimination and violence.

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

Over the last three decades, CCC has helped more than 77,000 children to overcome the trauma of poverty, armed conflict, displacement, and a lack of education, and has invested £17 million in 76 multi-annual projects all across Colombia.

Areas of work and main projects in 2024:

In 2024 Children Change Colombia supported 4,320 children and young people and 1920 adults in the following areas:

- **Reintegration into Society, Prevention of Forced Recruitment:** CCC supported 60 foster homes in Villavicencio, and Bogotá where children who were formerly involved in the armed conflict are restructuring their lives and reintegrating into their communities. We also had prevention projects in Chocó, Nariño and Meta.
- **Access to education:** Our education projects in Magdalena and Antioquia aim to enhance both access to and the quality of education in these regions. Through interactive, hands-on learning approaches, children develop practical employability skills designed to improve their livelihoods. They also benefit from entrepreneurship training and have the opportunity to pursue higher education, supported by university scholarships. We also launched the 'PazA la Mochila project', an educational kit for peacebuilding and conflict resolution.
- **Sexual and gender-based violence:** CCC worked this year in Bogotá, Cartagena, Santa Marta, Quibdó and Barranquilla to prevent sexual exploitation and gender-based violence by providing children and their families with psychosocial support, encouraging artistic expression, and activities to raise awareness of this issue in the communities.

Additionally, we also had an emergency response project supporting internally displaced families in Chocó building a multipurpose shelter and providing food and hygiene parcels to affected communities.

CCC's Strategic Plan 2020- 2025

Children Change Colombia's Strategic Plan 2020 – 2025 establishes strategic guidelines and their respective objectives which have guided the organisation during this period. CCC has grouped the main topics it will work on during this phase into three priorities.

Areas of work 2020- 2025

1. Sexual and gender-based violence

- Commercial sexual exploitation of children (CSEC)
- Promotion of sexual and reproductive rights
- Livelihood and educational options for young sexual workers or young mothers

2. Exclusion from education

- Child Labour
- Children in rural and remote areas
- Education for ethnic minorities

3. Forced recruitment into armed groups or criminal exploitation and reintegration into society

- Forced recruitment by armed groups
- Demobilised children
- Reintegration into Society
- Minors in juvenile justice centres
- Livelihood and educational options for young offenders

Furthermore, there are three cross-cutting topics that are involved in our current projects and that could evolve to **become a higher priority**: raising awareness among young people about the environment, children and young people on the move and the consequences of the coronavirus pandemic.

Since 2020, the strategy and key performance indicators have been measured and adjusted every year according to changes in the context and we are happy to announce that most of the strategic goals were achieved before the end of 2024.

In 2024 a group of staff members, volunteers and trustees, were brought together to start creating the new strategy 2025-2030 with the support of the agencies Comva International and IIBA Colombia. The new strategy for the next five years will be launched in the summer of 2025.

Why Colombia?

Colombia, a geographically diverse and culturally vibrant country, has a history marked by violence and conflict. The legacies of the 52-year-long civil armed conflict and the consequences of drug-trafficking cartels operations, continue to impact the country. Although the Colombian government signed a peace agreement with Las FARC in September 2016, its efficacy has been questioned. The election of President Petro in 2022 offered renewed hope, as his administration promised to enforce the peace treaty. However, cycles of violence persist in Colombia - the country has witnessed more than 60 massacres this year alone¹.

Poverty and social inequality are prominent within Colombian society. As aptly stated by David De Schutter - the UN Special Rapporteur on extreme poverty and human rights - Colombia is "trapped in a vicious cycle linking conflict to poverty"². In 2023, 58.4% of the national Indigenous population was living in poverty; moreover, reports show that the highest poverty rates are concentrated in the rural departments of Chocó, La Guajira, Sucre, and Bolivar³. Such levels of poverty and social division directly contribute to the patterns of violence and exclusion that CCC aims to confront.

¹ Justice For Colombia: "Colombia human rights update October 2024". <https://justiceforcolombia.org/news/colombia-human-rights-update-october-2024/>. November 2024.

² The United Nations Human Rights Council: "End of mission statement by Mr. Olivier De Schutter Special Rapporteur on extreme poverty and human rights". <https://www.ohchr.org/sites/default/files/documents/issues/poverty/sr/statements/20240904-eom-sr-poverty-en.pdf>. September 2024.

³ The United Nations Human Rights Council: "End of mission statement by Mr. Olivier De Schutter Special Rapporteur on extreme poverty and human rights".

Violence perpetrated by local armed groups persists, particularly in rural areas throughout the country. Poverty drastically limits the employment opportunities that children and young people have, thereby making them an “easy target for recruitment into the armed groups”⁴. According to the National Center for Historical Memory (*Centro Nacional de Memoria Histórica*), from 1958 to 2020, more than 17,860 children and young people (CYP) were forcibly recruited by armed groups⁵. Moreover, the 2022 Truth Commission report “Where there’s truth, there’s peace” revealed that between 1985 and 2016, 28,192 children were forcibly disappeared⁶.

Educational infrastructure is challenged by a crucial lack of funding, a limited number of qualified teachers, limited access to necessary resources, and a lack of internet access and computers. While the Colombian constitution requires children aged 5-15 to attend school, in 2021 over 5 million school-aged children were not receiving any form of education, representing approximately 30% of all school-aged children in the country⁷.

The link between poverty and sexual and gender-based violence is widely recognised, and applicable to the case of Colombia. In some of Colombia’s major tourist cities, such as Cartagena and Bogotá, patterns of sexual violence are normalised. The influx of large numbers of tourists fuels local sex industries, which are sustained in part by the Commercial Sexual Exploitation of Children (CSEC). Estimates suggest that around 35,000 children are involved in CSEC throughout Colombia. For all the above reasons CCC is committed to work for the welfare of Colombian children.

Overview of CCC’s work in 2024

During 2024, Children Change Colombia supported 9 local grassroots organisations with 13 different projects including our project in London: “Colombia Colores”. We supported 4,320 children in Colombia, plus 126 children from London, and their families. We also conducted three workshops with our local partners - in person - as part of our capacity-building programme.

Key achievements comparative chart

During 2023, Children Change Colombia: -Supported 7 local grassroots organisations (CRAN, TDJ, ACJ, CDE, FOM, Acadesan and MG) -Implemented 9 projects including our newest project in London: “Colombia Colores”. -Empowered and protected 3,522 children in Colombia, plus 40 children from London, and their families. -Conducted 3 capacity building workshops (ACTI, Teachers training, KCS)	During 2024, Children Change Colombia: -Supported 9 local grassroots organisations (CRAN, TDJ, ACJ, CDE, FOM, Acadesan, MG, FOM and FP) -Implemented 13 projects including our newest project in London: “Colombia Colores”. -Empowered and protected 4,320 children in Colombia, plus 126 children from London, and their families. -Conducted 3 capacity building workshops (Communications for ONGs, Team building CCC- Misión Gaia and Nourishing Touch)
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⁴ The United Nations Human Rights Council: “End of mission statement by Mr. Olivier De Schutter Special Rapporteur on extreme poverty and human rights”.

⁵ Centro Nacional de Memoria Histórica: “Report - A war with no age”. February 2021.

⁶ Truth Commission - Colombian Special Jurisdiction of Peace: “Report - There's Future where There's Truth”. www.comisiondelaverdad.co, August 2022

⁷ El Espectador: “In Colombia, 3 out of 10 people of school age are not studying, why?”. <https://www.elespectador.com/educacion/en-colombia-3-de-cada-10-personas-en-edad-escolar-no-estan-estudiando-por-que-noticias-hoy/>. July 2022.

Our work over the year is described below, organised thematically to correspond with our neglected issues:

- Forced recruitment into armed groups or criminal exploitation and reintegration into society.
- Exclusion from education
- Sexual and gender-based violence

Neglected issue: Forced recruitment into armed groups or criminal exploitation and reintegration into society

1. Project: Youth Reintegration Into Society: A Community-based Approach Towards Mental Health

Partners: Fundación CRAN and Tiempo de Juego

Location: Bogotá, Soacha, Villavicencio and Restrepo

In July 2024 we launched a new three year project: "Youth Reintegration Into Society: A Community-based Approach Towards Mental Health", that will be implemented in Bogotá and Villavicencio which will help children and young people (CYP) at risk of joining gangs and formerly associated with armed groups, to gain access to the resources and skills they need to deal with a variety of traumatic situations and stigmas.

This project provides a novel, community-based, narrative approach to psychosocial care, trauma and reintegration. It aims to help children and young people at risk of joining gangs, and victims of forced recruitment by armed groups, to gain access to the resources and skills they need to deal with a variety of traumatic situations and stigmas. The purpose of this project is for CYP to enhance positive relationships within the community and change situations of vulnerability and criminality through the use of narratives of resilience, to create protective and healing environments.

Beneficiaries Project Outcomes in 2024:

Over 389 children and young people (CYP) in Bogotá, Villavicencio, and Restrepo directly benefited during 2024, surpassing the initial goal by 70%. This innovative narrative-based initiative equipped participants with tools for resilience, self-reflection, and emotional healing. Activities like "Kintsugi," which uses art to symbolise recovery, and leadership-building exercises were used to foster self-awareness and strengthen community bonds. Around 70% of participants reported improved mental health and well-being, while 75% enhanced their leadership abilities.

The project also engaged 187 parents and caregivers, 76% more than initially projected, in workshops that promoted emotional intelligence, self-care, and communication. Sessions such as My Inner Jewel and Let's Change the Story empowered families to build healthier dynamics and reduce the stigma around CYP at risk. Moreover, 51 staff members from partnering organisations participated, gaining valuable psychosocial skills to better support the youth.

2. Project: Football for Peace

Partners: ACADESAN

Locations: San Juan River Communities, Chocó

In 2023 we started the project, 'Football for Peace', with our partner Acadesan and the technical support from the German cooperation agency, GIZ (Deutsche Gesellschaft für Internationale Zusammenarbeit). This project seeks to prevent child recruitment through the practice of football in rural Chocó. The practice of football allows CYP to develop essential socio-emotional skills, and equips them with both the skills and the confidence to advocate for themselves in the face of serious risks, including forced recruitment, sexual violence, and sexual exploitation. The project finished in March 2024.

Beneficiaries and Project Outcomes in 2024:

The initiative directly benefited 402 children, more than doubling its target, across 18 communities. Two soccer teams were formed, and 60 participants received equipment to support their training. Teachers and community leaders were also trained in the Sports with Principles (SwP) methodology, with 20 participants becoming certified trainers.

Key activities included workshops on SwP principles, enhancing skills like teamwork and fair play, and a sports festival to promote coordination and inclusivity. Improvements were made to two soccer fields which benefitted 96 families. The initiative demonstrated the transformative power of sports by ensuring safe spaces for continued sports activities.

3. Project: Football for Peace II**Partners: Fútbol Pazífico****Locations: Tumaco****Beneficiaries and Project Outcomes in 2024:**

After the success of Football for Peace in Chocó, we started a new project in Nariño. Tumaco faces similar challenges of armed conflict, violence, and social inequality than Ismina and San Juan River Communities, making it an ideal location for the project's continued implementation.

Running from December 2024 to December 2025, the initiative will directly involve 60 girls and indirectly benefit their families and the wider community. It aims to empower young women by combining psychosocial support, sports training, and peacebuilding education, addressing critical issues such as gender-based violence, limited access to education, and entrenched social inequalities. The focus on girls and young women underscores a commitment to gender equality and holistic community transformation.

By relocating to Tumaco, Football for Peace ensures its sustainability while adapting to the needs of another vulnerable community. The project continues to use football as a transformative tool, creating opportunities for girls to thrive and empowering them to lead change in their communities. This commitment to resilience, equality, and peace-building exemplifies the project's overarching goal of delivering a lasting positive impact, even in the face of challenges.

Neglected issue: Exclusion from education**4. Project: "Sé"(Be). Library and cultural centre****Partners: Oro Molido****Locations: Minca, Magdalena**

This project is based in Minca, Magdalena, and aims to provide a multipurpose center that the community needs and can use for educational purposes. Construction of this center was completed in early 2024; it now serves as a library and also hosts cultural sessions, community meetings, and other activities. The library is multifunctional, not only used to store books but it provides a quiet and inspiring space where students can continue their education through artistic, literary, and scientific activities. Moreover, Keiner, one of the beneficiaries of our scholarship program, is currently working at the library teaching music to children in the community.

Beneficiaries and Project Outcomes in 2024:

The project has benefited over 1,750 individuals directly, including 120 students from a rural school (70 in a boarding programme), approximately 1,200 residents across the Minca region, 160 university students annually from the University of Magdalena, and 200 participants in training programs led by the Magdalena Coffee Committee.

Key achievements include environmental education, coffee production training, and cultural programs such as music, dance, and arts workshops. Other accomplishments include primary school teacher training in reading promotion, partnerships with academic institutions for arts programmes, and entrepreneurship fairs, all aimed at fostering community development and cultural enrichment.

5. Project: Education in Antioquia

Partners: Fundación Oro Molido (FOM)

Location: Fredonia and Montebello, Santa Bárbara and La Pintada, Antioquia

This project includes educational initiatives in the department of Antioquia focused on research, music, and formal education. Research projects conducted by young researchers are based on the needs and questions arising from the rural sector in southwestern Antioquia. These projects are led by primary and secondary school students, as well as scholarship recipients supported by the Foundation, who complete their social work internships addressing social issues within the region.

Beneficiaries and Project Outcomes in 2024:

The Oro Molido Foundation also promotes music and education as pathways to peace and community development. These sessions include music theory classes and instrument training, offering opportunities for students to participate in ensembles where they showcase their interpretive skills in various musical styles, covering traditional genres and classical music repertoires.

This year, the project supported 1,438 children (744 girls and 694 boys) and 103 teachers and parents (53 women and 50 men). Additionally, 27 students were granted scholarships by the FOM and in partnership with other organisations (Fundación Aureliano Llano, Fraternidad de Medellín, Fundación Julio C. Hernández para el Fomento de la Educación). A total of 238 children and adolescents participated in research workshops, and 145 benefited from the FOM's football schools.

6. Project: Education, Livelihoods, and Young Entrepreneurship in the Caribbean

Implemented by: Children Change Colombia and Misión Gaia

Location: Minca, Sierra Nevada of Santa Marta, Magdalena

Children Change Colombia launched this project at the start of 2022. It aims to educate and motivate both students and teachers from educational institutions along the Caribbean Coast. It encourages the development of professional and personal skills that will allow them to improve their academic and professional performance, reach their goals, break the cycles of poverty, and improve their livelihoods.

Beneficiaries and Project Outcomes in 2024

2024, 359 primary school students (91% of the target) attended over 70% of activities, with 82% improving skills in reading, writing, English, and technology. Additionally, 93% developed cross-curricular skills, such as school gardens and solid waste management, fostering healthier habits and environmental awareness. Students expressed heightened motivation and confidence, especially in foreign language interactions.

In secondary education, extracurricular clubs surpassed expectations, engaging 281 students—nearly triple the target. Clubs developed 12 projects in: English language, entrepreneurship, birdwatching, eco-guidance, and arts and crafts, far exceeding the initial goal of four. Specialised activities like biodiversity mapping and entrepreneurship fairs further enriched the program. Teachers also embraced participatory methods, with 15 actively involved in classroom projects and leveraging school gardens for dynamic learning.

The psychosocial component included workshops benefiting 904 children (151% of target) and 118 parents and teachers. Activities strengthened emotional well-being, reduced conflicts, and built school cohesion. Two girl-led research groups completed impactful projects, presenting the results at school fairs, inspiring peers, and reinforcing the program's transformative potential.

7. Project: CCC Scholarships programme
Implemented by: Children Change Colombia
Locations: Magdalena y Cundinamarca

Children Change Colombia is committed to supporting rural education. We have worked in this area for the last five years in Chocó, Antioquia and la Sierra Nevada de Santa Marta. This year we decided to go even further and extend our programmes to the University level. According to the OECD, in Colombia you need 11 generations (330 years) to get out of poverty, in the United Kingdom it takes 51. The best way to break the cycles of poverty is to equip young people with the knowledge they need to access better-paid jobs, and this is now one of the educational goals of Children Change Colombia.

Beneficiaries and Project Outcomes in 2024:

The first year of the project we provided five scholarships in the Universities Politecnico Gran Colombiano, Fundación Universitaria del Area Andina and Universidad del Bosque. We were able to do this thanks to 18 Angels (or scholars sponsors). Some of the students are granted full or partial scholarships by our partner universities. Additionally, all of them received computers, internet allowances, travel funds, and psychosocial support for their five-year studies. In January 2025 two new students started their studies with scholarships from the programme.

8. Project: PazA la Mochila
Implemented by: PazA la Mochila
Locations: All across Colombia and in London

The "Paz A La Mochila" project aims to foster peacebuilding and gender equality among children, adolescents, and youth (NNAJ) in various cities in Colombia. The initiative seeks to create a transformative educational experience through pedagogical tools and artistic activities such as music and dance, by addressing challenges like violence, displacement, and limited educational access. The project emphasises disseminating findings from the Commission of Truth's report, "No es un mal menor", to build critical thinking and life skills among participants.

The initiative aligns with Colombia's peacebuilding agenda and involves Afro-Colombian communities, incorporating their ancestral knowledge into educational and artistic practices. Through its sustainable approach, "Paz A La Mochila" aims to equip communities with lasting capacities for education and peace promotion. It establishes a replicable model for integrating cultural heritage and modern pedagogy to address social challenges, bridging gaps in education, and fostering a culture of peace and equity in conflict-affected areas

Beneficiaries and Project Outcomes in 2024:

The "Paz A la Mochila" kit has successfully travelled to more than nine cities, serving as a vital tool for peace education and capacity-building to 291 children. CCC has delivered 22 "mochilas" which 192 teachers and community leaders have benefited from. Through workshops and interactive sessions, it has facilitated the sharing of its carefully designed materials with teachers and students, equipping them with the knowledge and resources to promote conflict resolution, gender equality, and critical thinking. Additionally, the project aims to engage 2,000 children in workshops and artistic programs that promote empathy, conflict resolution, and the recognition of gender equality.

9. Project: Colombia Colores
Implemented by: [Children Change Colombia](#)
Location: London

We are delighted to share the successful completion of the first year of the 'Colombia Colores' project. This initiative, aimed at bringing children from the Colombian diaspora closer to their Colombian roots, culture, traditions, and biodiversity, has been a journey filled with rich experiences, heartwarming stories, and meaningful connections. In November 2023, CCC proudly launched its first project in London geared towards children from the Colombian diaspora aged between 5-12 years.

Beneficiaries and Project Outcomes in 2024:

This project benefited 126 children in London, delivering 70 one-hour creative workshops for second and third-generation Colombian children, aged 4 to 12 years. These workshops focused on Colombian arts, biodiversity, and culture, and were split into three cycles. 60 sessions took place on Saturdays at three main venues: St. Jude's Community Center in Elephant and Castle, the Bernie Grant Arts Centre in Tottenham Green and the Colombian Consulate in London. 10 sessions were held at the Easter Camp and St. Gabriel's College. Through these workshops, we successfully achieved three proposed outcomes: to reconnect children with their roots, help them understand their origins, and create long-lasting bonds within the Colombian community.

Neglected issue: Sexual and gender-based violence**10. Project: Reducing conflict-related sexual violence and commercial sexual exploitation against children**

Partners: Asociación Cristiana de Jóvenes (ACJ) and Círculo de Estudios (CDE)

Location: Bogotá, Quibdó and Cartagena

The three-year project to reduce conflict-related sexual violence and commercial sexual exploitation of children (CSEC) in Bogotá, Cartagena, and Quibdó came to an end this year. The overall aim of the project is to support children and youth at risk of sexual violence, young survivors and their communities, and to contribute to the creation of protective environments through the prevention of CSEC and prostitution in the cities where the project runs. The project includes children, adult community members and public officials to help them to identify and prevent sexual violence and CSEC and in order to create these protective environments.

Beneficiaries and Project Outcomes in 2024:

This project exceeded its goals, reaching over 1,400 direct beneficiaries, including children, caregivers, and community leaders. In Bogotá, 82% of youth and family members at risk of CSEC strengthened their life plans, contributing to violence prevention. Through 20 study circles (dialogue workshops) and 169 training sessions, participants learned to identify and address risks, promote self-care, and understand human rights. Youth-led initiatives, such as the Somos Jóvenes Festival and advocacy events, engaged 360 participants, amplifying their voices speaking out against gender-based violence.

Psychosocial activities played a vital role in improving emotional well-being and conflict resolution, with participants highlighting the value of artistic and cultural expressions. In Quibdó and Cartagena, over 20 arts-oriented sessions supported by community leaders provided safe spaces for creativity and healing. Additionally, the "Sexuality, Sex, and Gender" sessions taught 95% of children and young people self-protection practices, helping them navigate risks in their communities. Families, too, embraced transformative practices, with 50% developing "Family Life Projects" to strengthen their dynamics and future goals.

The project also equipped educators and community members with skills to address violence and foster protective environments. By its conclusion, 99% of teachers, community leaders, and public officials participated in advocacy activities. These efforts solidified networks between stakeholders, ensuring the sustainability of the protective frameworks that were established. This impactful initiative has left a lasting legacy of resilience, empowerment, and collective action among children, families, and communities.

11. Project: Preventing sexual and gender-based violence in Bogotá, Barranquilla, Santa Marta, and Cartagena

Partners: ACJ Bogotá, Corporación Universitaria Reformada (CUR), Universidad del Sinú (Seccional Cartagena)

Location: Bogotá, Barranquilla, Santa Marta and Cartagena

This three-year project (from 2024 to 2027) aims to empower, protect and support more than 5,000 children and young people (CYP), parents and teachers located in areas at risk of sexual and gender-based violence. It focuses on prevention, mitigation, and awareness through activities that teach CYP socio-emotional skills and self-protection mechanisms, alongside counselling and workshops to equip them with coping tools. Artistic youth groups will also be created to support these efforts.

The project involves workshops, artistic activities, and leadership development to empower young community leaders to advocate for rights and raise awareness about prevention. Parents, carers, and teachers are integral to the initiative, receiving training to enhance parenting skills and promote a safety culture.

Beneficiaries and Project Outcomes in 2024:

In the first three months of the project we reached 300 children and young people and trained 16 adults in "Nourishing Touch". The "Teach Love" Nourishing Touch program is a key component, which builds nurturing relationships through early childhood interventions. The project also supports survivors and vulnerable families in developing life plans and alternative livelihoods, reducing exposure to exploitation. The team also developed the work plan for the next three years.

Emergency Response

12. Project: Emergency project Internal displacement Chocó Implemented by: Acadesan Locations: Istmina, Chocó

In Chocó, Colombia, armed conflict has caused a severe humanitarian crisis, displacing families and threatening their safety. CCC, in partnership with ACADESAN, is building a multipurpose shelter to support 72 Afro-Colombian communities. The shelter will include family bedrooms and bathrooms on the second floor for displaced families, and a communal kitchen and hall on the first floor for transitional rest and community activities. Construction began in May 2024 and is on track for completion by March 2025.

Meanwhile, CCC has supported **250** families in emergencies, delivering food and hygiene kits to displaced and environmentally affected communities.

13. Project: Emergency project floods Chocó Implemented by: Acadesan Locations: Istmina, Chocó

In November 2024, Colombia experienced relentless rainfall prompting the government to declare a nationwide State of Emergency on the 12th of November. The Pacific coastal department of Chocó was hit the hardest, with over 180,000 people (more than 37,000 families) across 31 municipalities affected. Overflowing rivers, landslides, and flooding have devastated communities, destroying homes, crops (jeopardising food security for the next six months), schools, and livelihoods. As one of Colombia's poorest regions, Chocó's fragile infrastructure has exacerbated the crisis, leaving indigenous and Afro-Colombian communities particularly vulnerable.

CCC and Acadesan are providing the following short term and medium-term relief:

- **Emergency relief distribution:** ACADESAN has small boats available that will be used to deliver food, hygiene products and first aid kits. Their spaces will be used as an operational centre and, if necessary, as temporary storage before distribution. ACADESAN's community leaders will help distribute these elements across the communities.
- **Improve and adequate public schools:** An estimated seven schools have been affected by the floods. Depending on the extent of the impact at each school, priority will be given to immediate requirements such as: deep cleaning sessions and cleaning supplies, painting, minor infrastructure adjustments (to doors, windows), basic classrooms, school supplies (boards, books, sports equipment).
- **Livelihood restoration support:** The families of the community have lost livestock, small crops and animals that are key to sustaining families. We are aiming to help at least 500 families to recover their livelihood by providing seeds and basic elements to restart their crops and up to two hens, helping their food security and potentially generating income.

Strengthening the voluntary sector working with children in Colombia:

Children Change Colombia has been working closely with local partners in Colombia for several years, during which we have put in place reporting and administration systems that enable us to track expenditure and impact. Our partners report to us biannually on activities, finance and achievements, and every quarter regarding any outstanding activities. The partners use different tools to monitor progress against a set of clearly defined processes and activity indicators, relevant to the outcomes, and periodic meetings are held between project managers and coordinators in order to monitor the progress of the project. CCC has a permanent Programmes Manager, Bid Writer and a finance and administrative outsourcing team based in Colombia that support the partners in preparing project proposals, overseeing the work, visiting the projects on a regular basis, offering technical and financial support and advising on any issues that arise. In 2024 we also had six programme staff to implement our projects.

Developing local staff and partners' capacity:

CCC has two technical partnerships with UK-based and Colombian organisations to conduct capacity building activities for our staff and partners in Colombia

- **Media for Change Workshop**

Our first capacity-building workshop of the year was our Media for Change Workshop, which took place on February 20th at the Universidad Politécnico Grancolombiano in Bogotá. This workshop brought together directors, project coordinators, and communication experts from across the country. Throughout the day, we delved into various topics, from strategic communication for foundations to the effective use of digital tools and the integration of artificial intelligence into our communication processes. All participants left inspired, equipped with new ideas, and with the design of a marketing campaign for their respective foundations.

- **Teamwork workshop in Minca:**

On October 30th, 10 members of the CCC team and our partner Mision Gaia, met in Minca for two days to work on strengthening teamwork. The program included activities focused on strengthening teamwork, improving effective communication, and developing competencies in emotional management, emotional intelligence, stress management, and empathy.

- **Blossom & Berry Workshop:**

From December 12th to 14th, Bogotá hosted the practical phase of the "Nourishing Touch" training, facilitated by Blossom and Berry for CCC and its partners. This in-person session complemented a virtual training program that began two months previously. Starting in 2025, participants will receive ongoing support to implement workshops with families, ensuring the practical application of the skills and knowledge gained during the training.

Advocacy Activities

As part of our advocacy activities, CCC presented with the International Human Rights Center, Loyola Law School, Los Angeles a UN parallel report on armed groups' recruitment of children in Colombia for an upcoming review session under the Convention on the Rights of the Child-CRC. The Pre-Sessional Working Group for the CRC will convene between February 3-7, 2025. Our report will be reviewed by the Pre-Sessional Working Group to help create the "List of Issues" that will be sent to the Colombian government to address.

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.

- **Blossom Berry:** This global leader in parent, carer, and baby wellness has over 20 years of experience and a network of 4,000 supporters worldwide. They specialise in nature-based teacher training on Nourishing Touch, a method fostering parent-child communication and understanding through skin-to-skin contact. Building on previous work in Bogotá, Cartagena, and Quibdó, this collaboration introduces Nourishing Touch to equip families with tools to prevent and address domestic and gender violence from infancy. The Teach Love programme offers tailored techniques for children from infancy to preschool, fostering resilience and long-term well-being in communities.
- **Stop the Traffik:** The UK charity pioneer in human trafficking prevention. They work to unite people around the world by inspiring, informing, equipping and mobilising communities to know what trafficking is and how to protect themselves and others. CCC was part of their project “Power of 10” alongside other 9 Colombian charities working on sexual exploitation to identify patterns of modern slavery and identify solutions.
- **International Institute of Business Analysis and COMBA international:** CC staff, trustees and volunteers worked with these two organisations to develop our 2025-2030 strategy that will be launched next year.
- **British Embassy in Colombia:** CCC has had a close relationship with the UK Embassy and the Ambassador George Hodgson. This year they hosted CCC in order to present the “PazA la Mochila Project” to the European Embassies in Bogotá.
- **Universidad Reformada:** Founded by the Presbyterian Church of Colombia, CUR promotes knowledge to address regional and national challenges through programmes in sciences, arts, and philosophy. Within this project, CUR will provide music and arts training to foster protective environments for children, enhancing life skills and citizenship. CUR will offer its facilities and staff for music sessions, while CCC will provide psychosocial support, workshops on reproductive and sexual rights, prevention training, and care pathways for victims of gender and sexual violence.
- **Universidad del Sinu:** Founded in Montería in 1974, UniSinú emphasises comprehensive education and social responsibility, with campuses in Cartagena and Bogotá. Its Social and Human Sciences Faculty addresses issues like childhood, gender-based violence, and migration. In this project, UniSinú will engage its law, psychology, and humanities faculties to conduct workshops, advocacy, and creative activities like murals and newsletters, empowering youth and building advocacy networks. With strong community ties and experience with vulnerable populations, UniSinú will drive impactful, intersectional interventions in Cartagena, promoting gender equity and human rights.

Fundraising:

We are very proud to report that we were able to totally fund our commitment to the nine projects we implemented in 2024. We are continuing to increase the number of projects we support, funds raised, and investments in Colombia. Our income grew 20% percent (£750,309 in 2024 against £626,843 in 2023), and we successfully maintained financial stability by comfortably covering our operational costs with unrestricted funds.

Grant making policy:

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

Voluntary Help:

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

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

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

Financial review:

Children Change Colombia Ltd had another successful year of growth in 2024, raising total funds of £750,309 (compared to £626,843 in 2023), a 20% increase on the previous year. The charity maintains its strengths of a diversity of income streams (including grants, corporate and individual donations) and the loyalty of many repeat donors most of whom donate for multiple years.

There was a corresponding increase in expenditure of £639,519 for the year (compared to £621,394 in 2023), the whole of this increase being within Charitable Expenditure (£597,355 in 2024 compared to £577,566 in 2023) as the cost of raising funds slightly dropped to £42,164 (from £43,828 in 2023). This reduction in fundraising costs reflects the dynamic culture within Children Change Colombia Ltd which includes continual cost monitoring and adapting for efficiency.

The charity was able to hold a good level of free reserves throughout the whole of 2024, in line with its Reserves policy, ending the year with £127,180 (£141,668 in 2023). There were also a healthy amount of Designated project funds and Restricted Funds held at year-end, these being funds already received for projects to be implemented in 2025. Thus reflecting a very stable financial position of the charity at the end of 2024 and going into 2025.

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

Children Change Colombia Ltd is extremely grateful for the incredible support and loyalty received by our donors, and for every donation received throughout 2024.

Finance and Administration Objectives

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

Legal details

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

Organisational and decision making structure

The trustees of Children Change Colombia Ltd delegate day to day management of the organisation to the Executive Director (also the Company Secretary). In 2024 the Executive Director was assisted in the UK by one Fundraiser, one part-time Finance Manager and one Fundraising & Communications Officer. And in Colombia by one Project Director and one Finance & Administration Officer.

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

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

Systems of Internal Control

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

Method of appointment or election of Chair and Trustees

Chair

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

Trustees

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

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

Responsibilities of the Trustees

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

Company law requires the Charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and 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) Failure to comply with Colombian and UK regulatory obligations – including breach of data protection legislation 2) Licence to operate revoked by Colombian government 3) Deterioration in security, health or environmental situation makes operation impossible in certain areas of Colombia and 5) Unexpected increases in costs due to inappropriate contractual obligations.

Statement of policies

Safeguarding policy

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

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

Reserves Policy

The trustees use a risk- based reserves policy, based on a traffic light warning system (Green, Amber, and Red). The purpose is to give a real time calculation of reserves and cost levels in order to allow Children Change

Colombia Ltd to maintain sufficient general fund reserves, to reflect legal and fiduciary obligations for the continued normal existence of the charity, followed by an orderly curtailment of activities if necessary. The policy is monitored by the Finance Committee, and levels reviewed annually. A copy of the policy is available on request.

Equal opportunities Policy

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

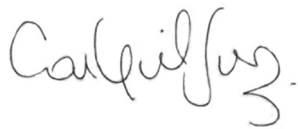
Investment Policy

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

Public Benefit Statement

The trustees have a duty to report on how the activities of the charity deliver public benefit. The sections of this Report above entitled “Principal Activities and Aims” and “CCC’s Strategic Plan 2020- 2025” set out the charity’s objectives on the activity and success in the year 2024 in delivering public benefit.

Approved on behalf of the Board of Trustees



Carolina Giraldo

Chair of the Board of Trustees

10 July 2025

STATEMENT OF FINANCIAL ACTIVITIES
Including an Income and Expenditure Account
For year ending 31st December 2024

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
INCOME AND ENDOWMENTS						
FROM:						
Donations and Legacies	3a	250,553	0	475,744	726,297	615,791
Other Trading Activities	3b	18,525	0	0	18,525	9,203
Investments	3c	5,487	0	0	5,487	1,849
<u>TOTAL INCOME</u>		<u>274,565</u>	<u>0</u>	<u>475,744</u>	<u>750,309</u>	<u>626,843</u>
EXPENDITURE ON:						
Raising Funds	4a	42,164	0	0	42,164	43,828
Charitable Activities	4b	173,941	2,000	421,414	597,355	577,566
<u>TOTAL EXPENDITURE</u>		<u>216,105</u>	<u>2,000</u>	<u>421,414</u>	<u>639,519</u>	<u>621,394</u>
<u>NET INCOME/ EXPENDITURE</u>		<u>58,460</u>	<u>(2,000)</u>	<u>54,330</u>	<u>110,790</u>	<u>5,449</u>
Total Funds Brought Forward		141,668	28,000	86,996	256,664	251,215
Transfer between funds	5	(72,948)	26,513	46,435		
<u>TOTAL FUNDS CARRIED FORWARD</u>		<u>127,180</u>	<u>52,513</u>	<u>187,761</u>	<u>367,454</u>	<u>256,664</u>

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

BALANCE SHEET
As at 31st December 2024

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	31-Dec-24 Total £	31-Dec-23 Total £
Fixed Assets:						
Tangible assets	2	0	0	0	0	0
<u>Total Fixed Assets</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Current Assets:						
Debtors	7	8,618			8,618	15,425
Prepayments		809			809	792
Cash at bank & in hand	6	125,270	52,513	293,568	471,351	302,168
Total Current Assets		134,697	52,513	293,569	480,778	318,385
Liabilities:						
Creditors: Amounts falling due within one year	8	7,517		0	7,517	11,723
Deferred Income		0		105,807	105,807	50,000
NET CURRENT ASSETS		127,180	52,513	187,761	367,454	256,664
TOTAL ASSETS LESS CURRENT LIABILITIES		127,180	52,513	187,761	367,454	256,664
Funds of the Charity:						
Unrestricted Funds					127,180	141,668
Designated Funds					52,513	28,000
Restricted Funds	5				187,761	86,996
Total Funds					367,454	256,664

For the year ending 31st December 2024 the Company was entitled to exemption from audit under section 477(2) of the Companies Act 2006 relating to small companies.

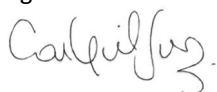
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

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

Approved by the Directors on 10 July 2025

Signed on their behalf by



Carolina Giraldo (Chair and Director)

STATEMENT OF CASH FLOWS**For the year ended 31st December 2024**

	Note	2024	2023
		£	£
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	10	169,183	31,785
Net cash provided by (used in) investing activities		0	0
Cash flows from investing activities			
Net cash provided by (used in) financing activities		<u>0</u>	<u>0</u>
Change in cash and cash equivalents in the reporting period			
Cash and cash equivalents at the beginning of the reporting period		302,168	270,383
Change in cash and cash equivalents due to exchange rate movements		0	0
Cash and cash equivalents at the end of the reporting period		<u>471,351</u>	<u>302,168</u>

1. ACCOUNTING POLICIES

Income

Recognition of Incoming Resources

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

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with related expenditure

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

Grants and Donations

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

Contractual Income and Performance Related Grants

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

Gifts in Kind

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

Donated Services and Facilities

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

Volunteer Help

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

Investment Income

This is included in the accounts when receivable.

Investment gains and losses

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

Expenditure and liabilities

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

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

Grants with performance conditions

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

Grants payable without performance conditions

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

Support Costs

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

Assets

Tangible fixed assets for use by the charity are capitalised if they can be used for more than one year, and cost at least £3,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

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

Equipment	25%
Fixtures and Fittings	10%

Basis of preparation

The financial statements are prepared on the historical cost basis convention (as modified to include the revaluation of investments) in accordance with the Charities Act 2011, "Accounting and Reporting by Charities" (SORP 2015), applicable accounting standards and the Companies Act 2006. The accounts have been prepared on a going concern basis. The charity meets the definition of a public benefit entity under FRS 102.

The Charity has claimed exemptions available in Section 1a of FRS 102 not to prepare a cash flow statement since it is a small charity.

2. TANGIBLE FIXED ASSETS

		Fixtures , Fittings & Equipment	TOTAL
		£	£
Cost at	31-Dec-23	7,978	7,978
Additions/disposals during year		0	0
Cost at	<u>31-Dec-24</u>	<u>7,978</u>	<u>7,978</u>
Depreciation at	31-Dec-23	7,978	7,978
Charge during year		0	0
Depreciation at	<u>31-Dec-24</u>	<u>7,978</u>	<u>7,978</u>
Net Book Value	31-Dec-23	0	0
	<u>31-Dec-24</u>	<u>0</u>	<u>0</u>

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

3. ANALYSIS OF INCOME:

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
a) Donations and Legacies				
Individual Donations UK	44,126	131,015	175,141	243,839
Individual Donations Colombia	705	0	705	0
Corporate Donations UK	16,656	6,135	22,791	58,957
Corporate Donations Colombia	0	11,266	11,266	2,678
Legacies	106,762	0	106,762	50,253
Standing orders and direct debits	40,517	4,835	45,352	42,626
Gift Aid Reclaimed Tax	29,594	23,679	53,273	63,951
Grants UK	12,193	298,814	311,007	146,642
Grants Colombia	0	0	0	6,845
	250,553	475,744	726,297	615,791
b) Other Trading Activities				
Events	18,525	0	18,525	9,203
	18,525	0	18,525	9,203
c) Investments				
Interest	5,487	0	5,487	1,849
	5,487	0	5,487	1,849
TOTAL	<u>274,565</u>	<u>475,744</u>	<u>750,309</u>	<u>626,843</u>

4. ANALYSIS OF EXPENDITURE:

	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£	£
a) Raising Funds					
Event costs	6,796	0	0	6,796	1,982
Publicity and Advertising	8,397	0	0	8,397	11,888
Fundraising Staff UK	18,716	0	0	18,716	18,479
Fundraising Staff Colombia	8,255	0	0	8,255	11,479
	42,164	0	0	42,164	43,828
b) Charitable Activities					
Direct Project Grants	0	2,000	414,983	416,983	422,792
Project Staff UK	95,099	0	2,541	97,640	81,781
Project Staff Colombia	22,304	0	3,890	26,194	18,244
Office UK	28,883	0	0	28,883	24,310
Office Colombia	27,655	0	0	27,655	12,498
	173,941	2,000	421,414	597,355	577,566
<u>TOTAL</u>	<u>216,105</u>	<u>2,000</u>	<u>421,414</u>	<u>639,519</u>	<u>621,394</u>

5. GRANTS AND RESTRICTED FUNDS

FUND RECONCILIATION					
	Balance at				Balance at
	01-Jan-24	Income	Expenditure	Transfers	31-Dec-24
Unrestricted Funds	£	£	£	£	£
Unrestricted	141,668	274,565	(216,105)	(72,948)	127,180
	141,668				127,180
Designated Funds					
Communications Workshop	2,000	0	(2,000)	0	0
Forced Recruitment Project	6,000	0	0	(6,000)	0
Legacies Designated Fund	0	0	0	52,513	52,513
Proyecto Caribe CCC	20,000	0	0	(20,000)	0
Total Designated Funds	28,000	0	(2,000)	26,513	52,513
Restricted Funds					
Football for Peace	15,255	20,053	0	(4,188)	31,120
Acadesan Emergency Building	0	100,279	(92,456)	(4,013)	3,810
Asociación Cristiana de Jóvenes	9,022	747	(10,138)	369	0
Circulo de Estudios	5,846	460	(2,040)	(4,266)	0
Colombia Colores	3,737	21,243	(17,543)	(2,010)	5,427
Fundación CRAN	13,090	25,888	(26,324)	(4,293)	8,360
Fundación Formación d'Futuros	0	555	(482)	(46)	27
Fundación Oro Molido	0	138,712	(138,712)	0	0
Healing Touch Workshop	0	1,325	(4,326)	3,000	0
Kangaroo Babies	0	0	0	12,400	12,400
Paz a la Mochila	0	0	(23,200)	25,088	1,888
Preventing Sexual Exploitation	0	76,124	(13,245)	215	63,094
Proyecto Caribe CCC	23,948	49,594	(29,324)	(11,300)	32,918
Proyecto Caribe Misión Gaia	0	0	(32,900)	32,900	0
Staff Safeguarding	0	0	(499)	2,000	1,501
Tiempo de Juego	16,098	26,886	(27,545)	1,558	16,997
University Fund (individual)	0	2,950	(550)	0	2,400
University Scholarships	0	10,928	(2,130)	(978)	7,820
Total Restricted Funds	86,996	475,744	(421,414)	46,435	187,761
TOTAL FUNDS	256,664	750,309	(639,519)	0	367,454

Restricted Fund Projects

Acadesan Emergency Building

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

Asociación Cristiana de Jóvenes

Works to improve the lives of children and adolescents who have experienced or are at high risk of CSEC, as well as supporting children and young people that have experienced conflict-related violence, including sexual violence. ACJ has a youth centre which is a protective oasis for children and young people at risk of CSEC in the middle of the 'tolerance zone', in Santa Fe (Bogotá). In this area, children and young people are surrounded by legal sex workers and high levels of gangs and drugs. ACJ provides recreational workshops for children and young people, as well as their families where they learn about their rights and how to protect themselves from SE.

Círculo de Estudios

Works in Quibdó (Chocó), Cartagena (Bolívar) with children and young people and teachers in schools in marginalised neighbourhoods (predominantly Afro-Colombian) to raise awareness of CSEC and how to prevent it, as well as providing psycho-social support for child survivors of sexual violence and their families. Their work with children is centred on the principle of a 'círculo' or 'circle', a workshop which combines psychosocial support and training in children's rights with dance, music and theatre.

Colombia Colores

Colombia Colores is a weekly workshop for children aged 5-12 years who are part of the Colombian diaspora living in London. This project brings together young Colombians and their families teaching them about the richness of Colombian culture through music, art and dance, and encourages them to feel connected and part of a larger community.

Communications Workshop Bogota

Full-day training session on *Communications for Change* with directors, project coordinators and communications experts of our seven partners in Colombia. These lessons on strategic communications, marketing, storytelling and artificial intelligence are part of our capacity-building activities with our partners on the ground.

Football for Peace

This project with ACADESAN and GIZ harnesses the power of sport to strengthen the socio-emotional skills of children and young people in nine communities of the San Juan River area in Chocó. In doing so, we hope to prevent forced recruitment, sexual violence and sexual exploitation, as well as promoting gender equality and care strategies to prevent sexual violence.

Fundación CRAN

Every year our partner CRAN (Bogotá & Meta) provides foster homes and psychosocial support to 50 children formerly associated with illegal armed groups to recover from the trauma they have experienced and help them to develop the life skills necessary to reintegrate into society, to access State support, and to navigate the legal system if necessary.

In rural areas where children face a high risk of recruitment by armed groups, CRAN educates local community organisations on how to protect around 300 children every year. It also advocates for employers, education providers and local NGOs to eradicate the stigma which these children often face, and to ensure they provide them with equal access to their services.

Fundación Oro Molido

Oro Molido Foundation is a non-profit organisation that works on providing opportunities for children and young people who live in rural coffee-growing communities in Antioquia Magdalena and Huila. Their programs focus on Education, Health and Infrastructure. Among the initiatives on education are scholarships

to outstanding students from rural communities, a school of music, a Peace Marching Band, an educational radio program and students research into seedbeds.

Formación de Futuros

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

Healing Touch Workshop

The Healing Touch Workshop provides specialist training for key community leaders in Colombia, enabling them to facilitate group teaching in nurturing touch techniques of baby massage. This will empower parents to build stronger bonds with their children. For children not with their biological parents for any reason, it will provide caregivers with new tools for a more respectful upbringing.

Kangaroo Babies

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

Paz a la Mochila

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

Proyecto Caribe Misión Gaia

Located in the rural area of Minca in Magdalena, it supports 225 students and 15 teachers in three rural schools. This project provides teachers and school management with resources and training to support, adapt and re-plan the educational process, in order to improve the quality of education. They also provide extracurricular support to the students with tutoring in STEM (Science, Technology, Engineering and Mathematics) courses, as well as English lessons. The project also provides vocational training in areas related to sustainable tourism.

Tiempo de Juego

Our partner Tiempo de Juego tackles this issue from a different angle, by promoting positive youth leadership, understanding of rights, and protective environments within and outside the family, to prevent children and young people from becoming involved in gangs and, in circumstances where they are already part of a gang, to reduce the risks they are exposed to. They work with 100 girls and boys in the juvenile justice system and residential care homes, as well as with their families. Families learn about the risks for children joining gangs and how to protect them.

University Scholarships Programme

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

6. CASH AT BANK AND IN HAND	Funds held in UK £	Funds held in Colombia £	Total 31-Dec-24 £	Total 31-Dec-23 £
<u>TOTAL</u>	<u>447,154</u>	<u>24,197</u>	<u>471,351</u>	<u>302,168</u>

7. DEBTORS	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-24 £	Total 31-Dec-23 £
Debtors	8,618	-	8,618	15,425
Prepayments	809	-	809	792
<u>TOTAL</u>	<u>9,427</u>	<u>-</u>	<u>9,427</u>	<u>16,217</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Due in UK £	Due in Colombia £	Total 31-Dec-24 £	Total 31-Dec-23 £
Trade Creditors	3,759	-	3,759	5,338
HMRC	1,812	-	1,812	2,364
Deferred Income	105,807	-	105,807	50,000
Accrued Expenditure	1,075	-	1,075	3,550
Credit Card in Colombia	0	871	871	471
	<u>112,453</u>	<u>871</u>	<u>113,324</u>	<u>61,723</u>

9. STAFF COSTS AND NUMBERS

	2024 UK £	2024 Colombia £	2024 Total £	2023 UK £
Gross Salaries	116,356	34,449	150,805	129,983
Employer's Social Security costs	10,147	11,475	21,622	19,214
National Insurance Rebate	(5,000)	0	(5,000)	(5,000)
Employer's Pension & Health	4,526	3,751	8,277	8,335
	<u>126,029</u>	<u>49,675</u>	<u>175,704</u>	<u>152,532</u>

No employees received a salary above £60,000.

Employees were engaged in the following	2024 UK	2024 Colombia	2024 Total	2023 TOTAL
Project Support	1.3	1.5	2.8	2.2
Fundraising	0.4	0.7	1.1	1.3
Project Administration	0.8	0	0.8	1.2
Activities in furtherance of objects	<u>2.5</u>	<u>2.2</u>	<u>4.7</u>	<u>4.7</u>

10. NOTES TO THE CASH FLOW STATEMENT

	2024 £	2023 £
Reconciliation of net movement in funds to net cash flow from operating activities		
Net movement in funds for the reporting period (as per the Statement of Financial Activities)	110,790	5,449
Adjustments for:		
(Increase)/decrease in debtors	6,791	(12,848)
Increase/(decrease) in creditors	51,602	39,184
Net cash provided by (used in) operating activities	<u>169,183</u>	<u>31,785</u>
Analysis of cash and cash equivalents		
Cash at bank	471,351	302,168
Total cash and cash equivalents	<u>471,351</u>	<u>302,168</u>

11. DIRECTORS AND OTHER RELATED PARTIES

Funds transferred to related party Children Change Colombia Ltd (Colombia) totaled £459,945 during 2024 (£457,630 in 2023). Children Change Colombia Ltd (Colombia) is a subsidiary of Children Change Colombia Ltd. Staff and operations of Children Change Colombia Ltd (Colombia) are managed and governed by Children Change Colombia Ltd and its Trustees/Directors.

12. REMUNERATION OF INDEPENDENT EXAMINER

Fee paid for the independent examination of 2024 Annual Accounts was £1,075. (Fee paid in 2023: £1,050).

13. RISK ASSESSMENT

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

14. RESERVES POLICY

The directors have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The directors aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The directors will endeavour not to set aside funds unnecessarily.

15. PUBLIC BENEFIT

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

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CHILDREN CHANGE COLOMBIA LTD

I report to the trustees on my examination of the accounts of Children Change Colombia Ltd ("the charitable company") for the year ending 31 December 2024.

Responsibilities and basis of report

As the charitable company's trustees (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charitable company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA and ACIE, both of which are listed bodies.

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

1. accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act;
2. the accounts do not accord with those records;
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

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.



Jason Foxwell FCCA FCIE
independent-examiner.net
12 Hillbourne Road,
Poole, BH17 7JB

Date: 18 July 2025

CHILDREN CHANGE COLOMBIA

England & Wales - Charity number 1075037

Accounts



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

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR YEAR ENDING 31ST DECEMBER 2023**

UK Charity Registration No: 1075037

Company Registration No: 03731943

(England and Wales)

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LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1075037
COMPANY REGISTRATION NUMBER	3731943
START OF FINANCIAL YEAR	1st January 2023
END OF FINANCIAL YEAR	31st December 2023
DIRECTORS/TRUSTEES AT 31ST DECEMBER 2022	Carolina Giraldo (Chair) Richard Drean (Treasurer) Felipe Alviar Baquero Marilyn Thomson Eugenia Londoño Richard McColl Alexandra Conlin-Oakley (nee Jones) Fernando Caviedes Corin Hollenbach Juan Pablo Hernandez (resigned 03/10/2023)
COMPANY SECRETARY	Ángela María Carreño Malaver
REGISTERED ADDRESS	5 Richbell Place Holborn London WC1N 3LA
DATE OF INCORPORATION	12th March 1999
GOVERNING DOCUMENTS	Memorandum and Articles of Association incorporated 12th March 1999, amended by certificate of incorporation on change of name dated 16th September 2015
PRIMARY BANKERS	National Westminster Bank Plc RH4 1AX Barclays Bank Plc GU21 1AE Unity Trust Bank B1 2HB
ACCOUNTANTS	Jason Foxwell Independent Examiner 39 Enfield Road Poole BH15 3LJ

CHAIR'S STATEMENT

For the year ended 31 December 2023

The year 2023 is one of the best Children Change Colombia has experienced in recent times. A solid team, committed to their responsibilities and with clear roles within the group, enables them to contribute effectively to the organisation's operations. The leadership given by the Executive Director strengthens the confidence of the Board of Trustees, encouraging them to empower the team in making strategic decisions and providing their best guidance for the charity to accomplish its mission with renewed vigour and determination.

There are various reasons to state it has been an excellent year: the financial performance, the organisational structure, the projects old and new and the growth of our alliances and community:

1. Finances: With a growth of 40% in total income compared to 2022, this meant we were able to allocate additional funding for new projects and other important activities for the proper operation of the organisation. The significant growth of the total budget is largely thanks to the trust donors have placed in CCC's capacity to have a positive impact within the partners and communities we work with in Colombia, and in how judiciously both the team and the board have administered the funds we are able to raise. I also want to highlight the team's capacity to design projects that are not only relevant to address the social issues within the scope of our mission but also the technical capacity of the team to write projects that successfully secure funding.

2. The Organisational Structure: Anyone who leads or is responsible for a team knows that gathering committed individuals and keeping them in a coherent way is a very challenging task. In recent years, but especially in 2023, we experienced a very successful year in the consolidation of a team with complementary profiles. These individuals are experts in their respective fields, feel motivated within the organisation, and therefore are able to bring their best for the proper functioning of the organisation. I want to take this opportunity to celebrate that we have a solid finance team, an excellent communications group that is up to date with today's demands, and an amazing projects team.

3. Projects: Last year was pivotal in the history of CCC. For the first time, Children Change Colombia ventured into executing projects directly in Colombia. Although new to this challenge, we are very pleased with the early results of the "Education, Livelihoods, and Young Entrepreneurship in the Caribbean" projects, which have improved our positioning in the country and contributed to strengthening our alliances and our capacity to secure further funding for more projects. Additionally, we have, also for the first time, along with local communities and partners, secured funding to invest in an infrastructure project that will benefit remote rural communities in the Pacific region, where current social and security conditions do not provide a safe environment for children. With the construction of a community hall scheduled for this current year, 2024, in a critical area of rural Chocó, we aim to provide safe spaces for children and families to gather and enjoy appropriate facilities for all. Finally, it is important to also highlight the first project for the Colombian diaspora that we are implementing in London. "Colombia Colores" has allowed CCC to create stronger bonds with children who were vulnerable in their home country and are now in need of reconnecting with their cultural roots.

4. Finally, I want to celebrate the capacity we have had to grow our network and create new alliances for a better impact and a more solid operation. Scholarships for young vulnerable kids with universities and institutions such as Politécnico Gran Colombiano, the entrepreneurship workshops with Rebel Business School to give children additional skills, and the advocacy with organisations like 'Rodeemos el Diálogo' have increased our capacity to have a positive impact beyond projects and have shown us that we can do more without investing significant additional funding.

With a stronger organisation and amazing prospects for 2024, we are looking forward to what this new year is going to bring. We are confident that we can face all challenges coming our way and that we will continue to count on our amazing community of volunteers and outreach teams. They lend us extra hands when we most need them and inspire us to believe we can achieve greater things. To all of them, a big recognition and warm thank you.



Carolina Giraldo
Chair of Trustees

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

For the year ended 31 December 2023

The trustees present their report and accounts for the year ended 31st December 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 of 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 (CCC, 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 young people and their communities 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 is committed to working with the children that need us most and in areas neglected by other organisations. We work directly and in partnership with local children's organisations that have a proven record in defending the rights of children most affected by poverty, inequality and conflict. We work with children and young people who have been displaced by the conflict or who have been threatened by or escaped the armed groups. They are children and young people 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 provides ongoing accompaniment to its local 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 operates in a context in which:

Sexual and gender-based violence

- It is estimated that 35,000 children in Colombia are affected by Commercial Sexual Exploitation of Children (CSEC). (ICBF: Colombian Institute of Family Welfare)
- Between January and August 2023, 8,295 sexual crimes against minors occurred in the country; of which 4,605 were against boys and girls and 3,690 against adolescents. (National Police)

Forced recruitment and criminal exploitation

- Between 2023 and March 2024 they have registered nearly 300 cases of forced recruitment of minors in the country, 184 records occurred in 2023 (The Ombudsman's Office)
- 411 children recovered from illegal groups in 2020 (Comission of Truth (Special Jurisdiction of Peace in Colombia)
- 17,860 minors recruited by armed groups from 1996 to 2016. (Comission of Truth (Special Jurisdiction of Peace in Colombia)
- 15,000 adolescents (between the ages of 14 and 17) have gone through juvenile detention in Colombia in the last five years.(Comission of Truth (Special Jurisdiction of Peace in Colombia)

Exclusion from education

- In almost 8 out of 10 rural educational centres there is no internet and in 59.7% of these there is no computer room. (Laboratorio de Economía de la Educación (LEE) de la Pontificia Universidad Javeriana. 2023)
- 18.1% of schools do not have electricity service. (Laboratorio de Economía de la Educación (LEE) de la Pontificia Universidad Javeriana. 2023)
- In 2020, 68 percent of young people between 17 and 20 years old in rural areas dropped out of school (DANE. Informe "Encuesta nacional de calidad de vida (ECV) 2020

CCC's Strategic Plan 2020- 2025

In 2020 a group of Trustees and Staff members analysed the current Colombian context and the situation of the charity to develop CCC's Strategic Plan 2020- 2025. This was a participatory process. Several meetings and discussions involving the staff and Board took place to prepare the strategy. A survey conducted with staff, interns, and Trustees was also used as a tool to ensure the opinions of all members of CCC were included.

Children Change Colombia's Strategic Plan 2020 – 2025 establishes strategic guidelines and their respective objectives which will guide the organisation over the next five years. CCC has grouped the main topics it will work on during this phase into three priorities.

Neglected issues 2020- 2025

1. Sexual and gender-based violence

- Commercial sexual exploitation of children (CSEC)
- Promotion of sexual and reproductive rights
- Livelihood and educational options for young sexual workers or young mothers

2. Exclusion from education

- Child Labour
- Children in rural and remote areas
- Education for ethnic minorities

3. Forced recruitment into armed groups or criminal exploitation and reintegration into society

- Forced recruitment by armed groups
- Demobilised children
- Reintegration into Society
- Minors in juvenile justice centres
- Livelihood and educational options for young offenders

Furthermore, there are three cross-cutting topics that are involved in our current projects and that could evolve to become a higher priority: raising awareness among young people about the environment, children and young people on the move and the coronavirus pandemic.

In 2023 a group of staff members, volunteers and trustees, were brought together to start creating the new strategy 2025-2030 with the support of the agency Comva International. The first draft has been prepared and the new accountability scheme will be piloted in 2024.

Overview of CCC's work in 2023

During 2023, Children Change Colombia supported 7 local grassroots organisations with 9 different projects including our newest project in London: "Colombia Colores". We supported 3,522 children in Colombia, plus 40 children from London, and their families. We also conducted more than 30 workshops with our local partners - online and in person - as part of our capacity-building programme. Our work over the year is described below, organised thematically to correspond with our neglected issues:

- Forced recruitment into armed groups or criminal exploitation and reintegration into society.
- Exclusion from education
- Sexual and gender-based violence

Issues like poverty, social inequalities, armed conflict and corruption are rooted at the centre of Colombia's history. Colombia is known for its struggle to end violence and social inequalities exacerbated by armed groups such as ELN and Las FARC which historically have taken control of rural areas. The December 2022 peace negotiations with ELN stated, "ELN leaders began a negotiation towards the disarmament, with Venezuela as the guarantor country and headquarters of the negotiations".¹

Although a peace agreement between Las FARC and the government was signed in September 2016, the situation continued to deteriorate during the last presidential period. However, together with the appointment of the new president Petro, the government has promised to enforce the peace treaty.

¹ CNN, (cnn.com): "Colombia and the ELN open a new path to peace with negotiations in Venezuela" November 2022.

The latest figures regarding the participation of children in the war are provided but the Truth Commission report published in 2022 "Where there's truth there's peace": 1985 to 2016, 28,192 children were forcibly disappeared; from 1990 to 2018, 6,492 children were kidnapped; from 1990 to 2017, 16,238 children were recruited by armed groups and from 1985 to 2019, 3,049,527 children were victims of forced displacement.²

Access to education was already strained for many CYP living in rural parts of Colombia, including Chocó, the poorest Colombian municipality. Conditions of poverty and social inequity limit the quality of teaching and resources available to those able to go to school.

Despite the fact that the Colombian constitution requires that boys and girls between the ages of five and fifteen attend school, currently approximately 1.2 million Colombian children (11 percent of all school-age boys and girls) do not receive any formal education.³

Additionally, poverty and sexual and gender-based violence are co-related. In 2021, about 17,000 cases were addressed to restore the rights of minors, where 52 percent correspond to cases of sexual violence and 72 percent of cases occurred inside children's homes. Likewise, 91,982 cases of sexual violence against boys, girls and adolescents were registered between 2015 and 2019. Children between 10 to 14 years old are the most affected age group, accounting for 44 percent of all cases.

Neglected issue: Forced recruitment into armed groups or criminal exploitation and reintegration into society

Project: Youth Reintegration Into Society: A Community-based Approach Towards Mental Health

Partners: Fundación CRAN and Tiempo de Juego

Location: Bogotá, Soacha, Villavicencio and Restrepo

In July 2022 we launched a new three year project: "Youth Reintegration Into Society: A Community-based Approach Towards Mental Health", that will be implemented in Bogotá and Villavicencio which will help children and young people (CYP) at risk of joining gangs and formerly associated with armed groups to gain access to the resources and skills they need to deal with a variety of traumatic situations and stigmas.

This project provides a novel, community-based, narrative approach to psychosocial care, trauma and reintegration. It aims to help children and young people at risk of joining gangs, and victims of forced recruitment by armed groups, to gain access to the resources and skills they need to deal with a variety of traumatic situations and stigmas. The purpose of this project is for CYP to enhance positive relationships within the community and change situations of vulnerability and criminality through the use of narratives of resilience, to create protective and healing environments.

Beneficiaries in 2023:

The first-year estimates for this project predicted that a total of 269 CYP would benefit. In reality, 471 CYP benefited from the project, representing an increase of 75% CYP beneficiaries. From this total, 421 were CYP beneficiaries from Bogotá; notably, 131 CYP were direct beneficiaries (i.e. at risk of, or victims of, forced recruitment). In Villavicencio, 23 CYP were beneficiaries; in Restrepo, there were 27 CYP participants.

Project Outcomes in 2023:

At the end of its first year, this project reaped incredible results. 90% of the CYP are now aware of the importance of changing their narratives of criminal activities or forced recruitment. 73% of those involved were able to strengthen their positive leadership abilities. Mental health and emotional wellbeing was an important aspect of this project: 99% of CYP that participated in the program reported an improvement to their mental health, while 92% of caregivers (staff) saw an improvement to their emotional health with the help of the provided psychosocial support.

² Truth Commission - Colombian Special Jurisdiction of Peace: Report: "There's Future where There's Truth" Chapter: "No es un mal menor" (This is not a minor issue) on participation of children in the Colombian war. www.comisiondelaverdad.co, August 2022.

³ Ministry of Education of Colombia and OCDE, Report: "Education in Colombia, Review of national education policies" March 2017.

A range of activities were introduced as part of this project. Participants were encouraged to engage in activities designed to develop their interpersonal skills, emphasising the importance of teamwork, communication, trust, and vulnerability. CYP were encouraged to (re)connect with their inner child and to take time to reflect on their self-image, their goals, and their experiences. They dedicated time to reconceptualising certain personal and community narratives. A great emphasis was placed on both processing and expressing emotions, and CYP participants were given the spaces to do so.

Project: Football for Peace

Partners: ACADESAN

Locations: San Juan River Communities, Chocó

Earlier this year, we implemented this new project, 'Football for Peace', with our partner Acadesan and the technical support from the German cooperation agency, GIZ (Deutsche Gesellschaft für Internationale Zusammenarbeit). This project seeks to prevent child recruitment through the practice of football in rural Chocó. The practice of football allows for CYP to develop essential socio-emotional skills, and equips them both with the skills and the confidence to advocate for themselves in the face of serious risks, including forced recruitment, sexual violence, and sexual exploitation.

Beneficiaries in 2023:

402 children and 20 teachers and leaders participated in the project.

Project Outcomes in 2023:

20 teachers and leaders from 16 Acadesan's communities certified in the Sport with Principles training in alliance with GIZ. Each leader received a sports kit for the development of sessions with children. 402 children participated in sporting activities developed by teachers and leaders trained using the Sport with Principles methodology and two micro football teams and two football teams (15 members of NNAJ for each team) a total of 60 NNAJ received kits and studded boots for their training. Finally, the adequation of 2 pitches (1 micro football and 1 football), including new goalposts, mesh, painting of signalling of the micro football field and others. In 2024 we will have Football for Peace II.

Neglected issue: Exclusion from education

Project: Children Acting for Peace and Rights in Acadesan

Partner: Consejo Comunitario General del San Juan (Acadesan)

Location: Rural Chocó (San Juan's river valley)

In July 2022 CCC and Acadesan started the 4th phase of "Children Acting for Peace and Rights in Acadesan". The project finished in June 2023. This new phase is located in the communities of Noamaná and Bebedó, Chocó, in the Pacific region of Colombia. It was implemented in two local schools to develop socio-emotional skills and improve their capacities to participate in peace-building processes and to involve themselves in the protection of the environment within their territories.

Beneficiaries in 2023:

The project supported 489 children (260 girls and 229 boys) and 159 teachers and parents (99 women and 59 men)

Project Outcomes in 2023:

100% of the teachers acquired better knowledge about the design of pedagogical strategies that strengthen the socio-emotional competencies of students. 94% of the student groups from the two educational institutions implemented strategies that promote socio-emotional skills for the protection of the territory.

Project: "Sé"(Be). Library and cultural centre

Partners: Oro Molido

Locations: Minca, Magdalena

This project is based in Minca, Magdalena and it aims to provide a multipurpose centre that the community needs and can be used for education. The construction of this centre finished at the beginning of 2024; it will be used as a library and also to hold cultural sessions, community meetings, and other activities. Fundación Oro Molido aims to provide support to the communities through this centre, offering educational sessions and connection to the internet.

The library will have a multifunctional character. Not only will it be used to store books and offer a quiet and inspiring space, but it will also be a place where students can continue their education through artistic, literary and scientific activities. It will open to the public in 2024.

Project: Education in Antioquia

Partners: Fundación Oro Molido

Location: Fredonia and Montebello, Santa Bárbara and La Pintada, Antioquia

These are education initiatives in the department of Antioquia in research, music and formal education. Research projects conducted by young researchers are generated from the needs and questions that arise from the rural sector in the Southwest of Antioquia. These projects are led by primary and secondary students and also by students with scholarships from the Foundation who carry out their social work placements to resolve issues that arise from social problems in the territory. Fundación Oro Molido also promotes music and education as a way to find peace and development in communities. These sessions include classes on music theory and introduction to playing instruments, and provide the opportunity to make ensembles where students demonstrate their performance skills in different musical rhythms, covering traditional genres and classical music repertoires.

Beneficiaries in 2023:

The project supported 1,438 children (744 girls and 694 boys) and 103 teachers and parents (53 women and 50 men)

Project Outcomes in 2023:

27 students were awarded scholarships by FOM and alliances with other organisations (Fundación Aureliano Llano, Medellín Fraternity, Julio C. Hernández Foundation for the Promotion of Education). 238 children and adolescents participated in research workshops and 145 children and adolescents benefited from the FOM soccer schools.

Project: Education, Livelihoods, and Young Entrepreneurship in the Caribbean

Implemented by: Children Change Colombia and Misión Gaia

Location: Minca, Sierra Nevada of Santa Marta, Magdalena

Children Change Colombia launched this new project at the start of 2023. It aims to educate and motivate both students and teachers from educational institutions along the Caribbean Coast. It encourages their development of professional and personal skills that will allow them to improve their academic and professional performance, reach their goals, break the cycles of poverty, and improve their livelihoods.

Beneficiaries in 2023:

481 children (250 girls and 231 boys), 128 teachers and parents (71 women and 58 men)

Project Outcomes in 2023:

The impact of the project is evident with significant and positive changes in the lives of the participants. In primary school, greater motivation for learning has been observed, especially in projects related to technology and the environment, such as the school garden. In addition, academic performance has been strengthened in areas such as mathematics and English, and students' creativity and artistic expression have been stimulated. In vocational areas, young people show a notable interest in the development of productive projects and in activities related to tourism and research. Some of the initiatives carried out within the framework of the project, such as the construction of school gardens, the implementation of compost bins and the waste management strategy, have a high potential impact on environmental management and the potential of the agro-ecological vocation of the schools if they are continued. The creation of new spaces for the practice of vocational activities, practical workshops or recreational spaces contributes significantly to the learning environment and the well-being of the students. During this first year, we developed a range of different activities, workshops and extracurricular classes. The highlight of this first period was our first entrepreneurship workshop held from June 2 to 5. A total of 51 people attended, 47 of them participating in over 70% of the programme, consisting of 43 students, 3 teachers and 5 local entrepreneurs.

Project: Colombia Colores

Implemented by: Children Change Colombia

Location: London

In November, CCC proudly launched its first project in London geared towards children from the Colombian diaspora aged

between 5-12 years . The project aims to engage Colombian born, or second, and third generation children in activities that provide them with the space to explore the richness of their Colombian heritage. This project has arisen from a need expressed by the Colombian community in London to offer workshops on Colombian culture for their children.

Beneficiaries in 2023:

43 children participated (15 girls and 28 boys) . The children were divided into two groups based on their age: 5 to 7 years and 8 to 12 years.

Project Outcomes in 2023:

Through the exploration of traditional Colombian music, and the creation and performance of folk instruments, children gained insight into a different facet of Colombian culture beyond its cuisine. At the end of the cycle, when asked whether the children were interested in further learning about Colombia, or if their desire to visit Colombia had grown, 50% and 75% responded with 'Strongly Agree', respectively. When questioned, parents 'Strongly Agree' that their children have gained a better understanding of Colombia and have exhibited a keen interest in continuing this learning of Colombian culture. An important part of the project is to facilitate the engagement of children and parents with other Colombian families. At the beginning of the cycle, 91.3% of the children pointed out that they would like to have more Colombian friends. When asking the participants at the end of the sessions if they enjoyed meeting other Colombian children, all replied with 'Extremely'. Teachers also reported that the children have become closer with one another and have become friends. Parents have also had the opportunity to meet other parents.

Neglected issue: Sexual and gender-based violence

Project: Reducing conflict-related sexual violence and commercial sexual exploitation against children and young people

Partners: Asociación Cristiana de Jóvenes (ACJ) and Círculo de Estudios (CDE)

Location: Bogotá, Quibdó and Cartagena

In March 2023 we started the third year of implementation of the project, "Reducing conflict-related sexual violence and commercial sexual exploitation against children and young people". This project supports children affected by, and at risk of, conflict-related sexual violence and commercial sexual exploitation of children (CSEC) in the cities of Quibdó, Cartagena and Bogotá by strengthening their capacities to overcome the trauma they suffer as a result of their experiences and to help them understand how to protect themselves from future violence.

The overall aim of the project is to support children and youth at risk of sexual violence, young survivors and their communities, and to contribute to the creation of protective environments through the prevention of CSEC and prostitution in the cities where the project runs. The project includes children, adult community members and public officials to help them to identify and prevent sexual violence and CSEC and in order to create these protective environments.

Beneficiaries in 2023:

403 children (115 boys and 281 girls) , 653 (139 male, 484 female and 30 other) staff members and parents

Project Outcomes in 2023:

This year, 96% of the children and young people involved were trained in self-care and self-protection practices and tools. At least 93% of families and caregivers participated and contributed to the reduction of gender-based violence, sexual violence, and CSEC. Strikingly, 100% of community members participated in advocacy activities to demand the protection of children's rights from the responsible public institutions. In Bogotá, at least 84% of the young people and family members involved that were at risk of CSEC were able to develop their life plans and contribute to the prevention of CSEC.

Further, the British Ambassador in Colombia, Mr. George Hodgson, visited our project and spent half a day engaging with the children. Our Patron, Fernando Montaña, also visited the ACJ project a couple of weeks ago. He joined a dance session, talked to the children, and even gave a ballet performance.

Strengthening the voluntary sector working with children in Colombia:

Children Change Colombia has been working closely with local partners in Colombia for several years, and we have put in place reporting and administration systems during this time which enable us to track expenditure and impact. Our partners report to us biannually on activities, finance, and achievements, and every quarter regarding outstanding activities. The partners use different tools to monitor progress against a set of clearly defined processes and activity indicators, relevant to the outcomes specified above, and periodic meetings are held between project managers and coordinators in order to monitor the progress of the project. CCC has a permanent Programmes Manager, Bid Writer and a finance and administrative outsourcing team based in Colombia that support the partners in preparing project proposals, overseeing the work, visiting the projects on a regular basis, offering technical and financial support and advising on any issues that arise. In 2023 we also hired 4 programme staff for our first project implemented directly in la Sierra Nevada de Santa Marta.

Developing our partners' capacity:

CCC has two technical partnerships with UK-based and Colombian organisations to conduct capacity building activities for our staff and partners in Colombia

- Keeping Children Safe Workshop

The organisation Keeping Children Safe provided a webinar/workshop for the whole CCC staff and team to address Child Safeguarding Standards. Next year we'll be holding a session with this organisation and our staff in the UK.

- ACTI Workshop to our partners

Action for Child Trauma International trains and supports local people and NGO staff, giving them the skills to treat children and young people traumatised by conflict, violence, and disaster. From November 30 to December 2 2023, CCC in partnership with ACTI (Action for Child Trauma International) developed training in Accelerated Treatment for Childhood Trauma "CATT", for 20 people from our partner organisations. They participated in this course to learn techniques to help children in their communities to recover from trauma; it was also a space to exchange experiences and reflect on the importance of self-care when working with CYP. Additionally, 3 participants advanced in the training process as instructors in the CATT protocol, and at the end of their training will be qualified to train personnel in this methodology.

- Caribbean project teachers workshop

CCC carried out a workshop on innovative teaching techniques, "Beyond the classroom: active methodologies: innovation and creative thinking", for the teachers from our Caribbean project. Although initially the goal was to involve 39 teachers (those from the institutions), a total of 69 teachers participated.

Advocacy Activities

Children Change Colombia, in alliance with Rodeemos el Dialogo, held several events to disseminate the findings of the Lessons from the Colombian Truth Commission on children and young people, in the last week of April 2023. We had the opportunity to meet with officials from the FCDO (Foreign, Commonwealth and Development Office) led by Liam Golding, Colombia Desk Officer from the Latin America Department, and the All-Party Parliamentary Human Rights Group (PHRG) from Westminster, to advocate for the rights of children and young people in Colombia, share the experience of the Truth Commission and promote the recommendations of the report.

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.

- **Consulate of Colombia in London:** This year we have strengthened our relationship with the Colombian Consulate in London. We held two events in the Consulate: in April we had an educational session with the Colombian diaspora promoting the chapter of the Colombian Truth Commission about children and young people. And in October we launched "Proyecto Colores", the first CCC project for Colombian Children in the UK. It encourages young Colombians to learn about and embrace their culture, and to feel connected to each other and the Colombian community at large. We have a new project for neurodiverse children with the Consulate for 2024.

- **Rodeémos El Diálogo:** This year we partnered with Rodeémos El Diálogo, a transnational network of Colombians and friends of Colombia that emerged in the United Kingdom between September and October 2012 to raise awareness among citizens about the importance of the negotiated solution to the armed conflict. In April 2023, we hosted together a series of advocacy events with representatives from the British government, universities in the UK, and diplomatic bodies to promote the chapter of the Colombian Truth Commission on children and young people.
- **Universities Politécnico Grancolombiano and la Fundación Universitaria del Area Andina:** We have joined efforts to provide more and better opportunities for access to education, and relevant and quality training, which transforms lives and generates a positive impact on society. We are partnering with them to provide education scholarships for the CYP that benefit from our projects. Our aim is to continue strengthening this partnership to find common goals working towards the benefit of youth in Colombia.
- **Rebel Business School:** This is a revolutionary entrepreneurship academy that since 2012 has helped more than 15,000 people in 7 countries around the world to set up their own businesses without investment and without business plans. Its programs are totally free for beneficiaries and its funding comes from partnerships in both the public and private sectors. They have supported CCC providing entrepreneurship workshops for the young people of the Caribbean project.
- **Action for Child Trauma International:** CCC has a partnership with this UK-based organisation. ACTI specialises in Childhood Trauma and Safeguarding Action. They train and support our staff, local people and NGO staff, giving them the skills to treat children and young people traumatised by conflict, violence, and disaster. We have implemented two face to face workshops in Bogotá with them.

Fundraising:

We are very proud to report that we were able to totally fund our commitment to the nine projects we implemented in 2023. We are continuing to increase the number of projects we support, funds raised, and investments in Colombia. Our income grew 40% percent (£626,843 in 2023 against £445,702 in 2022), and we successfully maintained financial stability by comfortably covering our operational costs with unrestricted funds.

Grant making policy:

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

Voluntary Help:

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

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

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

Financial review:

Children Change Colombia Ltd had another excellent year of growth in 2023, raising total funds of £626,843 (compared to £445,702 in 2022), a 40% increase on the previous year. This can be attributed to a strong diversity of income streams, many long-term loyal supporters, a generous legacy received, and a new project funding partner.

The main success of this income growth can be seen in the corresponding large increase in expenditure on project activities of £577,566 in 2023 (compared to £333,421 in 2022), against a very small increase in fundraising costs of £43,828 in 2023 (compared to £42,889 in 2022). Thus increasing the spend per £1 on direct projects to 92p in 2023 (against 89p in 2022). This is a reflection of Children Change Colombia's continual strive to provide maximum support to its beneficiaries while controlling operational costs.

We are grateful to each and every donation given to Children Change Colombia throughout 2023. The charity continues to receive funds from a diverse range of income streams, most significantly from individual gifts (which grew to £243,839 in 2023 from £112,755 in 2022) and its corresponding Gift Aid tax reclaimed, Corporate donations, Grants (both restricted and unrestricted being very valued), and our regular donations of Direct Debits, Standing Orders and Payroll Giving which remains a loyal source of support for the charity.

Unrestricted reserves were maintained at a healthy level throughout 2023, and ended the year at £141,668 after designating £28,000 to projects for 2024 (at year-end 2022 reserves were £141,745). This is in the middle of what has been calculated as the optimum value band to ensure financial security.

The charity has a robust schedule of monthly financial reporting which includes budget v actuals, reserves level monitoring and income analysis. These reports and other financial matters are checked and approved by the Finance Committee at 8 meetings each year. The financial reports are also shared at each quarterly Board meeting. So, all Trustees are well informed of the financial status of the charity and contribute to decisions impacting the financial sustainability of Children Change Colombia.

Finance and Administration Objectives

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

Legal details

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

Organisational and decision making structure

The trustees of Children Change Colombia Ltd delegate day to day management of the organisation to the Executive Director (also the Company Secretary). In 2022 the Executive Director was assisted in the UK by one Fundraiser, one part-time Finance Manager and one Fundraising & Communications Officer. And in Colombia by one Project Director and one Finance & Administration Officer.

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

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

Systems of Internal Control

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

Method of appointment or election of Chair and Trustees

Chair

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

Trustees

When a vacancy on the board of trustees arises, nominations may be made by staff, other trustees (including the Chair), or may be self-referred. The post is advertised externally. The potential trustee 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 on the board may arise as a result of an existing trustee stepping down by mutual agreement in order to enable the appropriate skills and experience to be represented on the board.

Responsibilities of the Trustees

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

Company law requires the Charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and 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) Failure to comply with Colombian and UK regulatory obligations – including breach of data protection legislation 2) Licence to operate revoked by Colombian government 3) Deterioration in security, health or environmental

situation makes operation impossible in certain areas of Colombia and 5) Unexpected increases in costs due to inappropriate contractual obligations.

Statement of policies

Safeguarding policy

Children Change Colombia has a responsibility to safeguard, protect and promote the welfare of all children, young people and vulnerable adults. We also have a responsibility to minimise any harm that we might do inadvertently as a result of our activities or those of our partners. We embrace the 'do no harm' principle * and encourage and support our partners to do the same. To reflect this, we have developed a full set of safeguarding policies and procedures that help us to fulfil these responsibilities. Our safeguarding procedures are based on UK legislation, including Working Together to Safeguard Children (HM Government, revised 2018) and are underpinned by the Keeping Children Safe Standards (revised 2022), a set of internationally recognized standards that outline good practice to minimise the risk of harm to children as a result of our activities. They are also in line with the United Nations Convention on the Rights of the Child; an international agreement that protects the rights of children and provides a child-centred framework for the development of services for children.

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

Reserves Policy

The trustees use a risk based reserves policy based on a traffic light warning system (Green, Amber, and Red). The purpose is to give a real time calculation of reserves and cost levels in order to allow Children Change Colombia Ltd to maintain sufficient general fund reserves, to reflect legal and fiduciary obligations for the continued normal existence of the charity, followed by an orderly curtailment of activities if necessary. The policy is monitored by the Finance Committee, and levels reviewed annually. A copy of the policy is available on request.

Equal opportunities Policy

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

Investment Policy

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

Public Benefit Statement

The trustees have a duty to report on how the activities of the charity deliver public benefit. The sections of this Report above entitled "Principal Activities and Aims" and "CCC's Strategic Plan 2020- 2025" set out the charity's objectives on the activity and success in the year 2023 in delivering public benefit.

Approved on behalf of the Board of Trustees



Carolina Giraldo
Chair of the Board of Trustees

STATEMENT OF FINANCIAL ACTIVITIES
Including an Income and Expenditure Account
For year ending 31st December 2023

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
INCOME AND ENDOWMENTS						
FROM:						
Donations and Legacies	3a	182,117	2,350	431,324	615,791	433,408
Other Trading Activities	3b	7,549	0	1,654	9,203	12,178
Investments	3c	1,849	0	0	1,849	116
<u>TOTAL INCOME</u>		<u>191,515</u>	<u>2,350</u>	<u>432,978</u>	<u>626,843</u>	<u>445,702</u>
EXPENDITURE ON:						
Raising Funds	4a	43,688	0	140	43,828	42,889
Charitable Activities	4b	153,691	7,550	416,325	577,566	333,421
<u>TOTAL EXPENDITURE</u>		<u>197,379</u>	<u>7,550</u>	<u>416,465</u>	<u>621,394</u>	<u>376,310</u>
<u>NET INCOME/ EXPENDITURE</u>		<u>(5,864)</u>	<u>(5,200)</u>	<u>16,513</u>	<u>5,449</u>	<u>69,392</u>
Total Funds Brought Forward		141,745	4,219	105,251	251,215	181,823
Transfer between funds	5	5,787	28,981	(34,768)	0	
<u>TOTAL FUNDS CARRIED FORWARD</u>		<u>141,668</u>	<u>28,000</u>	<u>86,996</u>	<u>256,664</u>	

The notes on pages 19 to 27 form part of these financial statements.

BALANCE SHEET
As at 31st December 2023

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	31-Dec-23 Total £	31-Dec-22 Total £
Fixed Assets:						
Tangible assets	2	0	0	0	0	0
<u>Total Fixed Assets</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Current Assets:						
Debtors	7	15,425			15,425	2,242
Prepayments		792			792	1,091
Merchandise		0			0	37
Cash at bank & in hand	6	187,172	28,000	86,996	302,168	270,383
Total Current Assets		203,389	28,000	86,996	318,385	273,753
Liabilities:						
Creditors: Amounts falling due within one year	8	11,723	0	0	11,723	22,538
Deferred Income		0	0	50,000	50,000	0
NET CURRENT ASSETS		191,668	28,000	36,996	256,664	251,215
TOTAL ASSETS LESS CURRENT LIABILITIES		191,668	28,000	36,996	256,664	251,215
Funds of the Charity:						
Unrestricted Funds					141,668	141,745
Designated Funds					28,000	4,219
Restricted Funds	5				86,996	105,251
Total Funds					256,664	251,215

For the year ending 31st December 2023 the Company was entitled to exemption from audit under section 477(2) of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

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

Approved by the Directors on date 24th April 2024.

Signed on their behalf by



Carolina Giraldo (Chair and Director)

STATEMENT OF CASH FLOWS**For the year ended 31st December 2023**

	Note	2023	2022
		£	£
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	10	31,785	106,051
Net cash provided by (used in) investing activities		0	0
Cash flows from investing activities			
Net cash provided by (used in) financing activities		<u>0</u>	<u>0</u>
Change in cash and cash equivalents in the reporting period			
Cash and cash equivalents at the beginning of the reporting period		270,383	164,332
Change in cash and cash equivalents due to exchange rate movements		0	0
Cash and cash equivalents at the end of the reporting period		<u>302,168</u>	<u>270,383</u>

1. ACCOUNTING POLICIES

Income

Recognition of Incoming Resources

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

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with related expenditure

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

Grants and Donations

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

Contractual Income and Performance Related Grants

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

Gifts in Kind

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

Donated Services and Facilities

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

Volunteer Help

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

Investment Income

This is included in the accounts when receivable.

Investment gains and losses

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

Expenditure and liabilities

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

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

Grants with performance conditions

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

Grants payable without performance conditions

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

Support Costs

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

Assets

Tangible fixed assets for use by the charity are capitalised if they can be used for more than one year, and cost at least £3,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

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

Equipment	25%
Fixtures and Fittings	10%

Basis of preparation

The financial statements are prepared on the historical cost basis convention (as modified to include the revaluation of investments) in accordance with the Charities Act 2011, "Accounting and Reporting by Charities" (SORP 2015), applicable accounting standards and the Companies Act 2006. The accounts have been prepared on a going concern basis. The charity meets the definition of a public benefit entity under FRS 102.

The Charity has claimed exemptions available in Section 1a of FRS 102 not to prepare a cash flow statement since it is a small charity.

2. TANGIBLE FIXED ASSETS

		Fixtures , Fittings & Equipment	TOTAL
		£	£
Cost at	31-Dec-22	7,978	7,978
Additions/disposals during year		0	0
Cost at	<u>31-Dec-23</u>	<u>7,978</u>	<u>7,978</u>
Depreciation at	31-Dec-22	7,978	7,978
Charge during year		0	0
Depreciation at	<u>31-Dec-23</u>	<u>7,978</u>	<u>7,978</u>
Net Book Value	31-Dec-22	0	0
	<u>31-Dec-23</u>	<u>0</u>	<u>0</u>

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

3. ANALYSIS OF INCOME:

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
a) Donations and Legacies					
Individual Donations UK	34,764	0	209,075	243,839	112,755
Individual Donations Colombia	0	0	0	0	74
Corporate Donations UK	20,477	0	38,480	58,957	75,169
Corporate Donations Colombia	0	0	2,678	2,678	0
Legacies	50,253	0	0	50,253	18,901
Standing orders and direct debits	40,956	0	1,670	42,626	43,312
Gift Aid Reclaimed Tax	28,617	0	35,334	63,951	9,855
Grants UK	7,050	2,350	137,242	146,642	173,343
Grants Colombia	0	0	6,845	6,845	6,845
	182,117	2,350	431,324	615,791	433,408
b) Other Trading Activities					
Merchandise	0	0	0	0	196
Events	7,549	0	1,654	9,203	11,982
	7,549	0	1,654	9,203	12,178
c) Investments					
Interest	1,849	0	0	1,849	116
	1,849	0	0	1,849	116
TOTAL	<u>191,515</u>	<u>2,350</u>	<u>432,978</u>	<u>626,843</u>	<u>445,702</u>

4. ANALYSIS OF EXPENDITURE:

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
a) Raising Funds					
Event costs	1,982	0	0	1,982	2,416
Publicity and Advertising	11,748	0	140	11,888	10,119
Fundraising Staff UK	18,479	0	0	18,479	23,467
Fundraising Staff Colombia	11,479	0	0	11,479	6,887
	43,688	0	140	43,828	42,889
b) Charitable Activities					
Direct Project Grants	114	7,550	415,128	422,792	192,411
Project Staff UK	81,274	0	507	81,781	76,548
Project Staff Colombia	18,244	0	0	18,244	16,197
Office UK	30,385	0	0	24,310	25,303
Office Colombia	23,674	0	690	12,498	22,962
	153,691	7,550	416,325	577,566	333,421
<u>TOTAL</u>	<u>197,379</u>	<u>7,550</u>	<u>416,465</u>	<u>621,394</u>	<u>376,310</u>

5. GRANTS AND RESTRICTED FUNDS

FUND RECONCILIATION					
	Balance at				Balance at
Unrestricted Funds	01-Jan-23 £	Income £	Expenditure £	Transfers £	31-Dec-23 £
Unrestricted	141,745	191,515	(197,379)	5,787	141,668
	141,745	191,515	(197,379)	5,787	141,668
Designated Funds					
Advocacy Event London April 2023	1,500	0	(1,761)	261	0
ACTI Workshop Bogota Nov 2023	2,719	2,350	(5,789)	720	0
Communications Workshop Bogota Feb 2024	0	0	0	2,000	2,000
Forced Recruitment Project 2024	0	0	0	6,000	6,000
Proyecto Caribe 2024	0	0	0	20,000	20,000
	4,219	2,350	(7,550)	28,981	28,000
Restricted Funds					
Acadesan	16,671	22,408	(21,315)	(2,509)	15,255
Asociación Cristiana de Jóvenes	5,815	34,034	(25,137)	(5,690)	9,022
Circulo de Estudios	3,239	33,317	(25,137)	(5,573)	5,846
Colombia Colores	0	13,743	(8,631)	(1,375)	3,737
Fundación CRAN	17,980	28,365	(28,557)	(4,698)	13,090
Fundación Formación d'Futuros	300	940	(1,286)	46	0
Misión Gaia Proyecto Caribe	1,402	34,274	(34,043)	(1,633)	0
Fundación Oro Molido	0	206,524	(206,524)	0	0
CCC Proyecto Caribe	38,0000	30,060	(35,393)	(8,719)	23,948
Tiempo de Juego	21,844	29,313	(30,442)	(4,617)	16,098
	105,251	432,978	(416,465)	(34,768)	86,996
TOTAL FUNDS	251,215	626,843	(621,394)	0	256,664

Restricted Fund Projects

Acadesan

Works to prevent the use of child labour in illegal mining, deforestation activities and coca farming in the rural regions of Chocó & Valle del Cauca by tackling high student dropout rates and improving the quality of education. They use fun, participative educational workshops to re-engage 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.

Advocacy Event London

Children Change Colombia in alliance with Rodeemos el Dialogo, held several events to disseminate the findings of the Lessons from the Colombian Truth Commission on children and young people, in the last week of April 2023. We had the opportunity to meet with the officers of FCDO (Foreign, Commonwealth and Development Office) lead by Liam Golding, Colombia Desk Officer from the Latin America Department, and the All-Party Parliamentary Human Rights Group (PHRG) from Westminster, to advocate for the rights of children and young people in Colombia, share the experience of the Truth Commission and promote the recommendations of the report.

Asociación Cristiana de Jóvenes

Works to improve the lives of children and adolescents who have experienced or are at high risk of CSEC, as well as supporting children and young people that have experienced conflict-related violence, including sexual violence. ACJ has a youth centre which is a protective oasis for children and young people at risk of CSEC in the middle of the 'tolerance zone', in Santa Fe (Bogotá). In this area, children and young people are surrounded by legal sex workers and high levels of gangs and drugs. ACJ provides recreational workshops for children and young people, as well as their families where they learn about their rights and how to protect themselves from SE.

ACTI (Action for Child Trauma International) Workshop Bogota

Training workshop in Bogota for childcare professionals, in methods of trauma management.

Circulo de Estudios

Works in Quibdó (Chocó), Cartagena (Bolívar) with children and young people and teachers in schools in marginalised neighbourhoods (predominantly Afro-Colombian) to raise awareness of CSEC and how to prevent it, as well as providing psycho-social support for child survivors of sexual violence and their families. Their work with children is centred on the principle of a 'círculo' or 'circle', a workshop which combines psychosocial support and training in children's rights with dance, music and theatre.

Colombia Colores

Colombia Colores is a weekly workshop for children aged 5-12 years who are part of the Colombian diaspora living in London. This project brings together young Colombians and their families, and teaches them about the richness of Colombian culture through music, art and dance, and encourages them to feel connected and part of a larger community.

Communications Workshop Bogota

Full-day training session on *Communications for Change* with directors, project coordinators and communications experts of our seven partners in Colombia. These lessons on strategic communications, marketing, storytelling and artificial intelligence are part of our capacity-building activities with our partners on the ground.

Fundación CRAN

Every year our partner CRAN (Bogotá & Meta) provides foster homes and psychosocial support to 50 children formerly associated with illegal armed groups to recover from the trauma they have experienced and help them to develop the life skills necessary to reintegrate into society, to access State support, and to navigate the legal system if necessary.

In rural areas where children face a high risk of recruitment by armed groups, CRAN educates local community organisations on how to protect around 300 children every year. It also advocates for employers, education providers and local NGOs to eradicate the stigma which these children often face, and to ensure they provide them with equal access to their services.

El Origen

Works to improve access to education in the most marginalised communities in La Guajira where poverty and school dropout rates are extremely high (only 29 percent finish secondary school). El Origen provides devices (tablets) and an offline application (O-lab app), which features fun, engaging and high-quality courses in basic subjects and STEAM (Science, Technology, Education, Arts and Math). Crucially, the courses are offered in local languages as well as Spanish.

Formación de Futuros

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

Misión Gaia Proyecto Caribe

Located in the rural area of Minca in Magdalena, it supports 225 students and 15 teachers in three rural schools. This project provides teachers and school management with resources and training to support, adapt and re-plan the educational process, in order to improve the quality of education. They also provide extracurricular support to the students with tutoring in STEM (Science, Technology, Engineering and Mathematics) courses, as well as English lessons. The project also provides vocational training in areas related to sustainable tourism.

Fundación Oro Molido

Oro Molido Foundation is a non-profit organisation that works on providing opportunities for children and young people who live in rural coffee-growing communities in Antioquia Magdalena and Huila. Their programs focus on Education, Health, and Infrastructure. Among the initiatives on education are scholarships to outstanding students from rural communities, a school of music, a Peace Marching Band, an educational radio program and students research into seedbeds.

Tiempo de Juego

Our partner Tiempo de Juego tackles this issue from a different angle, by promoting positive youth leadership, understanding of rights, and protective environments within and outside the family, to prevent children and young people from becoming involved in gangs and, in circumstances where they are already part of a gang, to reduce the risks they are exposed to. They work with 100 girls and boys in the juvenile justice system and residential care homes, as well as with their families. Families learn about the risks for children joining gangs and how to protect them.

6. CASH AT BANK AND IN HAND	Funds held in UK £	Funds held in Colombia £	Total 31-Dec-23 £	Total 31-Dec-22 £
Barclays Current Account	24,154	-	24,154	19,672
NatWest NW111 Account	58,905	-	58,905	20,893
NatWest NW212 Account	7,466	-	7,466	63,616
NatWest NW801 Reserve Account	24,917	-	24,917	19,848
NatWest NW627 (Colores Project)	6,573	-	6,573	0
Unity Trust Current Account	11,958	-	11,958	121,184
Unity Trust Reserve Account	75,589	-	75,589	18,740
Virgin Money Savings 1 Yr Fixed	82,000	-	82,000	0
Banco de Occidente Current Account		10,500	10,500	6,362
Banco de Occidente Project Account		106	106	67
<u>TOTAL</u>	<u>291,562</u>	<u>10,606</u>	<u>302,168</u>	<u>270,383</u>

7. DEBTORS

	Unrestricted Fund	Restricted Fund	Total 31-Dec-23	Total 31-Dec-22
	£	£	£	£
Debtors	15,425	-	15,425	2,242
Prepayments	792	-	792	1,091
Merchandise	0	-	0	37
<u>TOTAL</u>	<u>16,217</u>	<u>-</u>	<u>16,217</u>	<u>3,370</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Due in UK	Due in Colombia	Total 31-Dec-23	Total 31-Dec-22
	£	£	£	£
Trade Creditors	5,338	-	5,338	470
HMRC	2,364	-	2,364	2,582
Deferred Income	50,000	-	50,000	15,882
Accrued Expenditure	3,550	-	3,550	3,604
Banco de Occidente Credit Card	0	471	471	0
	<u>61,252</u>	<u>471</u>	<u>61,723</u>	<u>22,538</u>

9. STAFF COSTS AND NUMBERS

	2023 UK £	2023 Colombia £	2023 Total £	2022 UK £
Gross Salaries	100,260	29,723	129,983	123,100
Employer's Social Security costs	9,608	9,606	19,214	14,064
National Insurance Rebate	(5,000)	0	(5,000)	(5,000)
Employer's Pension & Health	6,074	2,261	8,335	12,311
	<u>110,942</u>	<u>41,590</u>	<u>152,532</u>	<u>144,475</u>

No employees received a salary above £60,000.

Employees were engaged in the following

	2023 UK	2023 Colombia	2023 Total	2022 TOTAL
Project Support	0.8	1.4	2.2	2.3
Fundraising	0.5	0.8	1.3	1.4
Administration	1.2	0	1.2	1.3
Activities in furtherance of objects	<u>2.5</u>	<u>2.2</u>	<u>4.7</u>	<u>5.0</u>

10. NOTES TO THE CASH FLOW STATEMENT

	2023 £	2022 £
Reconciliation of net movement in funds to net cash flow from operating activities		
Net movement in funds for the reporting period (as per the Statement of Financial Activities)	5,449	69,392
Adjustments for:		
(Increase)/decrease in debtors	(12,848)	19,440
Increase/(decrease) in creditors	39,184	17,219
Net cash provided by (used in) operating activities	<u>31,785</u>	<u>106,051</u>
Analysis of cash and cash equivalents		
Cash at bank	302,168	270,383
Total cash and cash equivalents	<u>302,168</u>	<u>270,383</u>

11. DIRECTORS AND OTHER RELATED PARTIES

No directors received any remuneration or reimbursement from the charity during 2023.

Funds transferred to related party Children Change Colombia Ltd (Colombia) totalled £457,630 during 2023 (£233,960 in 2022). Children Change Colombia Ltd (Colombia) is a subsidiary of Children Change Colombia Ltd. Staff and operations of Children Change Colombia Ltd (Colombia) are managed and governed by Children Change Colombia Ltd and its Trustees/Directors.

12. REMUNERATION OF INDEPENDENT EXAMINER

Fee paid for the independent examination of 2023 Annual Accounts was £1,050. (Fee paid in 2022: £1,000).

13. RISK ASSESSMENT

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

14. RESERVES POLICY

The directors have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The directors aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The directors will endeavour not to set aside funds unnecessarily.

15. PUBLIC BENEFIT

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

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CHILDREN CHANGE COLOMBIA LTD

I report to the trustees on my examination of the accounts of Children Change Colombia Ltd ("the charitable company") for the year ending 31 December 2023.

Responsibilities and basis of report

As the charitable company's trustees (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charitable company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA and ACIE, both of which are listed bodies.

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

1. accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act;
2. the accounts do not accord with those records;
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

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.



Jason Foxwell FCCA FCIE

independent-examiner.net

39 Enfield Road, Poole, BH15 3LJ

Date: 29 April 2024

CHILDREN CHANGE COLOMBIA

England & Wales - Charity number 1075037

Accounts



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

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR YEAR ENDING 31ST DECEMBER 2022**

UK Charity Registration No: 1075037

Company Registration No: 03731943

(England and Wales)

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LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1075037
COMPANY REGISTRATION NUMBER	3731943
START OF FINANCIAL YEAR	1st January 2022
END OF FINANCIAL YEAR	31st December 2022
DIRECTORS/TRUSTEES AT 31ST DECEMBER 2022	Carolina Giraldo (Chair) Richard Drean (Treasurer) Felipe Alviar Baquero Marilyn Thomson Eugenia Londoño Richard McColl Alexandra Conlin-Oakley (nee Jones) Juan Pablo Hernandez Fernando Caviedes (Appointed 27th April 2022) Corin Hollenbach (Appointed 26th October 2022)
COMPANY SECRETARY	Ángela María Carreño Malaver
REGISTERED ADDRESS	5 Richbell Place Holborn London WC1N 3LA
DATE OF INCORPORATION	12th March 1999
GOVERNING DOCUMENTS	Memorandum and Articles of Association incorporated 12th March 1999, amended by certificate of incorporation on change of name dated 16th September 2015
PRIMARY BANKERS	National Westminster Bank Plc RH4 1AX Barclays Bank Plc GU21 1AE Unity Trust Bank B1 2HB
ACCOUNTANTS	Jason Foxwell Independent Examiner 39 Enfield Road Poole BH15 3LJ

CHAIR'S STATEMENT

For the year ended 31 December 2022

There is a feeling of immense thankfulness when it comes to writing the statement for this report. Indeed, a gratifying sensation is in the air knowing that Children Change Colombia (CCC) is on stable ground, able to run comfortably and carry on supporting social organisations in Colombia. As the Chair of the Board, I am confident that there has been rigorous management from the executive team, which is reflected in the financial health of CCC. Owing to the latter, CCC has also built the capacity to innovate in unexplored fields such as FinTech for non-profit. All of the above is only possible thanks to the generosity of many.

During the last two years we have seen the organisation's income grow 26 percent, from £354,411 in 2020 to £445,702 in 2022. The team has been reshaped, added new talents, welcomed new trustees with complementary skills, added new partners - consolidating eight in total - and increased the number of children and their communities into our projects, growing from 1,408 to 2,022 (988 boys, 1,030 girls and 4 non binary).

The years following the signing of the peace agreement between the Government of Colombia and the guerilla group FARC-EP have been, as expected, immensely challenging for the country. The underlying issues of inequality and poverty were, of course, never expected to disappear with a peace agreement; indeed, they continue to be starkly apparent and reveal the social injustice that still remains in Colombia, into which millions of children are born. According to the UN's Economic Commission for Latin America and the Caribbean (CEPAL), 15 percent of the population is under extreme poverty, and 35 percent in poverty; Colombia's Gini coefficient (a measure of economic inequality) continues to be stubbornly high - one of the highest in the world at more than 0.5 (Statistical Yearbook, CEPAL, 2022).

A close look at a case study from one of our partners and a more extensive analysis of how Colombia's social and environmental indicators have been evolving in recent years would corroborate the finding that the welfare of girls (especially in rural communities) and environmental justice are areas that need special attention. According to DANE (the official statistics body in Colombia), in 2021 people in female-led households presented higher multidimensional poverty levels than those who belonged to male-led households (Multidimensional Poverty, press conference presentation, DANE, 2021). Despite more than 50 percent of the Colombian territory being covered by forests (official data, IDEAM, 2020) since 1990 nearly 7 million hectares have been lost due to deforestation, which is equivalent to 5 percent of the national territory (Deforestation Report, Saving the Amazon, 2020). These facts encouraged us to look more deeply into how to implement the gender approach at the ground level, and how to incorporate environmental awareness and action in our programs.

As a result CCC has set up a new project in partnership with Mision Gaia, that is experienced in taking environmental approaches with children at schools in a mountainous little town in one of the most biodiverse areas in the world, Sierra Nevada de Santa Marta. This mountain range is looked after mainly by three indigenous communities who are constantly threatened by drug traffickers, illegal mining and land speculators. Civil society is in the midst of this struggle, which especially affects the most vulnerable: girls, ethnic minorities and migrants. By working with Mision Gaia, and getting to know the territory better, CCC realised it was the moment to write the next chapter of what we do as an organisation and, along with the local partner, decided to start implementing our own first project: The Caribbean Youth Project. Children Change Colombia as a collective understood that better financial performance also brings forward a greater responsibility towards our community; that is to say, the children, the donors, the volunteers and the partners.

The Financial Committee has been meeting regularly as a small body carefully observing the accounts and advising the Board in respect of finances. In relation to our governance values and performance, I must highlight that the diversity of CCC's team is reflected in the performance of the organisation. Remote working allows CCC to have team members in Barrancabermeja, Santa Marta, Bogotá, London and Leeds! We are very proud we are able to integrate as many views as possible and the talents that come with it. For 2023 we are expecting the macroeconomic situation to be reflected in our own finances. That said, we started the year with sufficient resources to continue to work and expand creatively and innovatively. We are looking forward to another year of supporting vulnerable children in Colombia.



Carolina Giraldo
Chair of Trustees

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

For the year ended 31 December 2022

The trustees present their report and accounts for the year ended 31st December 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 of 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 (CCC, 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 young people and their communities 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 and young people who have been displaced by the conflict or who have been threatened by or escaped the armed groups. They are children and young people 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:

Sexual and gender-based violence

- It is estimated that 35,000 children in Colombia are affected by Commercial Sexual Exploitation of Children (CSEC). (ICBF: Colombian Institute of Family Welfare)
- There were 9,927 trials of sexual violence against children between 2015 and 2019. 85 percent of the cases corresponded to girls. (ICBF: Colombian Institute of Family Welfare)

Forced recruitment and criminal exploitation

- 411 children recovered from illegal groups in 2020 (Comission of Truth (Special Jurisdiction of Peace in Colombia)
- 17,860 minors recruited by armed groups from 1996 to 2016. (Comission of Truth (Special Jurisdiction of Peace in Colombia)
- 15,000 adolescents (between the ages of 14 and 17) have gone through juvenile detention in Colombia in the last five years.(Comission of Truth (Special Jurisdiction of Peace in Colombia)

Exclusion from education

- In 2020, 68 percent of young people between 17 and 20 years old in rural areas dropped out of school (DANE. Informe "Encuesta nacional de calidad de vida (ECV) 2020
- Just 7 percent of the rural schools have internet access (Ministerio TIC Colombia 2020)
- 8 out of 10 state schools in the Caribbean region are located in areas with the lowest educational performance (Instituto Colombiano para la Evaluación de la Educación - Icfes)

CCC's Strategic Plan 2020- 2025

In 2020 a group of Trustees and Staff members analysed the current Colombian context and the situation of the charity to develop CCC's Strategic Plan 2020- 2025. This was a participatory process. Several meetings and discussions involving the staff and Board took place to prepare the strategy. A survey conducted with staff, interns, and Trustees was also used as a tool to ensure the opinions of all members of CCC were included.

Children Change Colombia's Strategic Plan 2020 – 2025 establishes strategic guidelines and their respective objectives which will guide the organisation over the next five years. CCC has grouped the main topics it will work on during this phase into three priorities.

Neglected issues 2020- 2025

1. Sexual and gender-based violence

- Commercial sexual exploitation of children (CSEC)
- Promotion of sexual and reproductive rights
- Livelihood and educational options for young sexual workers or young mothers

2. Exclusion from education

- Child Labour
- Children in rural and remote areas
- Education for ethnic minorities

3. Forced recruitment into armed groups or criminal exploitation and reintegration into society

- Forced recruitment by armed groups
- Demobilised children
- Reintegration into Society
- Minors in juvenile justice centres
- Livelihood and educational options for young offenders

Furthermore, there are three cross-cutting topics that are involved in our current projects and that could evolve to become a higher priority: raising awareness among young people about the environment, children and young people on the move and the coronavirus pandemic.

In 2022 four evaluation groups, composed of staff members and trustees, were created to analyse the goals, outcomes and key performance indicators (KPI) in order to adjust them and review their performance. The four groups worked on the areas of: governance, finance, communications and programmes.

Overview of CCC's work in 2022

During 2022, Children Change Colombia Ltd worked with eight partner organisations. Our work over the year is described below, organised thematically to correspond with our neglected issues:

- Forced recruitment into armed groups or criminal exploitation and reintegration into society.
- Exclusion from education
- Sexual and gender-based violence

Issues like poverty, social inequalities, armed conflict and corruption are rooted at the centre of Colombia's history. Colombia is known for its struggle to end violence and social inequalities exacerbated by armed groups such as ELN and Las FARC which historically have taken control of rural areas. The December 2022 peace negotiations with ELN stated, "ELN leaders began a negotiation towards the disarmament, with Venezuela as the guarantor country and headquarters of the negotiations".¹

Although a peace agreement between Las FARC and the government was signed in September 2016, the situation continued to deteriorate during the last presidential period. However, together with the appointment of the new president Petro, the government has promised to enforce the peace treaty.

The latest figures regarding the participation of children in the war are provided but the Truth Commission report "Where there's truth there's peace": 1985 to 2016, 28,192 children were forcibly disappeared; from 1990 to 2018, 6,492 children were kidnapped; from 1990 to 2017, 16,238 children were recruited by armed groups and from 1985 to 2019, 3,049,527 children were victims of forced displacement.²

Access to education was already strained for many CYP living in rural parts of Colombia, including Chocó, the poorest Colombian municipality. Conditions of poverty and social inequity limit the quality of teaching and resources available to those able to go to school.

¹ CNN, (cnn.com): "Colombia and the ELN open a new path to peace with negotiations in Venezuela" November 2022.

² Truth Commission - Colombian Special Jurisdiction of Peace: Report: "There's Future where There's Truth" Chapter: "No es un mal menor" (is not a minor issue) on participation of children in the Colombian war. www.comisiondelaverdad.co, August 2022.

Despite the fact that the Colombian constitution requires that boys and girls between the ages of five and fifteen attend school, currently approximately 1.2 million Colombian children (11 percent of all school-age boys and girls) do not receive any formal education.³

Additionally, poverty and sexual and gender-based violence are co-related. In 2021, about 17,000 cases were addressed to restore the rights of minors, where 52 percent correspond to cases of sexual violence and 72 percent of cases occurred inside children's homes. Likewise, 91,982 cases of sexual violence against boys, girls and adolescents were registered between 2015 and 2019. Children between 10 to 14 years old are the most affected age group, accounting for 44 percent of all cases.

Neglected issue: Forced recruitment into armed groups or criminal exploitation and reintegration into society

Project: Youth Reintegration Into Society: A Community-based Approach Towards Mental Health

Partners: Fundación CRAN and Tiempo de Juego

Location: Bogotá, Villavicencio and Restrepo

In July 2022 we launched a new three year project: "Youth Reintegration Into Society: A Community-based Approach Towards Mental Health", that will be implemented in Bogotá and Villavicencio which will help children and young people (CYP) at risk of joining gangs and formerly associated with armed groups to gain access to the resources and skills they need to deal with a variety of traumatic situations and stigmas.

This project provides a novel, community-based, narrative approach to psychosocial care, trauma and reintegration. It aims to help children and young people at risk of joining gangs, and victims of forced recruitment by armed groups, to gain access to the resources and skills they need to deal with a variety of traumatic situations and stigmas. The purpose of this project is for CYP to enhance positive relationships within the community and change situations of vulnerability and criminality through the use of narratives of resilience, to create protective and healing environments.

Beneficiaries in 2022:

In the course of the first 6 months, the project directly benefited 286 children and young people, 149 families and 38 staff members and volunteers.

Project Outcomes in 2022:

- 75% of the young participants were made aware of the changes in their narratives regarding the period of criminal activities or forced recruitment
- 89% of the young participants strengthened their positive leadership abilities
- 98% of CYP that participated in the program improved their mental health and wellbeing
- 95% of caregivers (staff) decreased their stress levels and improve their emotional health with the psychosocial support provided in the protective environments
- 69% of carers (family members) improved their wellbeing with psychosocial support of carers (family members) improve their wellbeing with psychosocial support

Neglected issue: Exclusion from education

Project: O-lab App: Improving access to education for indigenous children in rural areas in La Guajira Colombia

Partner: El Origen

Location: Guajira Colombia

In June 2022 we finished the pilot with El Origen, located in La Guajira in northern Colombia. El Origen is a leading young people's organisation which works to improve access to education for marginalised ethnic communities through innovative technological solutions. The current tool used by them is called "The O-lab App. It targets children living in La Guajira, who are often excluded from education due to a range of structural and societal factors. This project provides access to complementary education in basic subjects and STEAM (Science, Technology, Education, Arts and Maths) for at-risk students in ethno-educational centres of La Guajira, with the use of devices (tablets) and an offline application (O-lab app) and support from the ethno-educators.

³ Ministry of Education of Colombia and OCDE, Report: "Education in Colombia, Review of national education policies" March 2017.

The project works in partnership with the Secretaries of Education of the various municipalities and involves headteachers, educators and students in five educational institutions. The O-Lab App is an offline learning platform that has been developed specifically to aid children and young people in disadvantaged rural areas who are at risk of dropping out of school. It is designed to enable children to access educational resources in their local languages, and the curriculum incorporates content that is representative of the local community. For example, in La Guajira, children from the indigenous Wayuu community can find educational activities in both Spanish and Wayuunaiki, their local language. The courses contain comprehensive lessons, engaging assignments and fun challenges that help children find genuine enjoyment in learning, alongside helping them to develop their technological literacy and independent learning skills

Beneficiaries in 2022:

881 children, 167 parents and 18 teachers

Project Outcomes in 2022:

- 88.1% of students improved their overall academic performance and their 21st-century skills by giving them access to complementary education resources in basic and STEAM subjects through the O-Lab app
- 80% of students strengthened their knowledge of and interest in basic and STEAM subjects and were able to create innovative and creative projects tackling the challenges facing their communities.
- 80% of students developed their soft and socio-emotional skills and achieved their basic learning rights (milestones) established by the Ministry of Education.

Project: Children Acting for Peace and Rights in Acadesan

Partner: Consejo Comunitario General del San Juan (Acadesan)

Location: Rural Chocó (San Juan's river valley)

In July 2022 CCC and Acadesan started the 4th phase of "Children Acting for Peace and Rights in Acadesan". This new phase is located in the communities of Noamaná and Bebedó in the Pacific region of Colombia and aims for 300 Afro-Colombian children from Chocó in three local schools to develop socio-emotional skills and improve their capacities to participate in peace-building processes and to involve themselves in the protection of the environment within their territories.

Beneficiaries in 2022:

233 children, 78 parents and carers and 70 teachers.

Project Outcomes in 2022:

- 100% of the teachers acquired better knowledge about the design of pedagogical strategies that strengthen the socio-emotional competencies of students.
- 94% of the student groups from the two educational institutions implemented strategies to promote socio-emotional skills leading toward the protection of the territory.
- Two educational institutions within the ACADDESAN territory are advancing in the transition from PEI (Institutional educational project) to PEC (community educational project) through the comprehensive ANALYSIS of the territory.

Project: Education and Empowerment for Change and Innovation in Sierra Nevada de Santa Marta

Partner: Misión Gaia

Location: Minca (Magdalena)

In April we started a new pilot project in the Sierra Nevada de Santa Marta with Mision Gaia. The 9 month pilot aimed to educate and motivate students and teachers from rural educational institutions in the district of Minca, for the development of personal and professional skills that will allow them to improve their educational and professional performance, feel empowered in their lives, achieve their goals, break the cycle of poverty, and improve their quality of life, through the design and implementation of extracurricular activities of applied training, development of projects and participation in work internships.

The pilot was a success and in 2023 we joined efforts again to implement a bigger project in three rural schools to support 500 students. CCC is implementing directly with them.

Beneficiaries in 2022:

160 children, 18 teachers and 146 parents

Project Outcomes in 2022:

- 160 children have acquired new academic knowledge, are motivated and have improved their school performance, communication skills and critical thinking. (224 extracurricular and 46 STEAM sessions were held with an average attendance of 75%)
- 36 young people and adolescents have acquired skills and experiences in environmental conservation and eco-tourism. (130 vocational training sessions in English, agroecology and sustainable tourism)
- 16 teachers have improved their teaching techniques, through "gamification" sessions, digital activities, active methodologies for education and STEAM.

Neglected issue: Sexual and gender-based violence

Project: Reducing conflict-related sexual violence and commercial sexual exploitation against children and young people

Partners: Asociación Cristiana de Jóvenes (ACJ) and Círculo de Estudios (CDE)

Location: Bogotá, Quibdó and Cartagena

In March 2022 we started the second year of implementation of the project, "Reducing conflict-related sexual violence and commercial sexual exploitation against children and young people". This project supports children affected by, and at risk of, conflict-related sexual violence and commercial sexual exploitation of children (CSEC) in the cities of Quibdó, Cartagena and Bogotá by strengthening their capacities to overcome the trauma they suffer as a result of their experiences and to help them understand how to protect themselves from future violence.

The overall aim of the project is to strengthen the capacities of children and youth at risk of sexual violence, young survivors and their communities, and to contribute to the creation of protective environments through the prevention of CSEC and prostitution in the cities where the project runs. The project includes children, adult community members and public officials to help them to identify and prevent sexual violence and CSEC and in order to create these protective environments.

Beneficiaries in 2022:

462 children, 57 staff members and 313 parents

Project Outcomes in 2022:

- 83% of children and young people were trained in self-care and self-protection practices and tools; they now know how to act when facing risks in their communities and build their knowledge about human rights (including children's rights).
- 95% of families and caregivers participated and contributed to the reduction of gender-based violence, sexual violence and CSEC and acquired knowledge about human rights (including children's rights) in their communities.
- 92% of community members (public officials, teachers, community leaders, and youth leaders) participated in advocacy activities to demand the protection of children's rights from the public institution responsible.

Strengthening the voluntary sector working with children in Colombia:

Children Change Colombia has been working closely with local partners in Colombia for several years, and we have put in place reporting and administration systems during this time which enable us to track expenditure and impact. Our partners report to us biannually on activities, finance, and achievements, and every quarter regarding outstanding activities. The partners use different tools to monitor progress against a set of clearly defined processes and activity indicators, relevant to the outcomes specified above, and periodic meetings are held between project managers and coordinators in order to monitor the progress of the project. CCC has a permanent MEAL coordinator, Bid Writer and a finance and administrative outsourcing team based in Colombia that support the partners in preparing project proposals, overseeing the work, visiting the projects on a regular basis, offering technical and financial support and advising on any issues that arise.

Developing our partners' capacity:

CCC has two technical partnerships with UK-based organisations specialising in Childhood Trauma and Safeguarding. Action for Child Trauma International, which trains and supports local people and NGO staff, giving them the skills to treat children and young people traumatised by conflict, violence, and disaster. With them we implemented a face to face workshop in Bogotá, taught by instructors Pilu Rivas and Almudena García, who travelled to Bogotá with the Operations Manager of ACTI, Zara Bracegirdle (from Spain and the UK) to deliver the course.

This year, CCC signed a technical cooperation agreement with the Colombian Institute for Family Welfare (ICBF). Thanks to this agreement, we supported the delivery of a training programme by Action for Child Trauma International for 40 civil servants that work with vulnerable children on post traumatic stress. We are also implementing a collaborative support partnership between CCC, ICBF and our partner Círculo de Estudios, to exchange experiences and lessons learned on gender-based violence and child sexual abuse in Quidbó and Cartagena. We also held a webinar with our partners about the protection paths for the prevention of sexual abuse in Colombia.

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. We have signed a MoU with a new partner: Fundación Oro Molido which works on educational and health projects in Huila, Antioquia and Magdalena.

Fundraising:

We are very proud to announce that despite the very difficult global situation, we managed to totally fund our commitment to the eight projects we implemented in 2022.

We are continuing to increase the number of projects we support, funds raised, and investments in Colombia. Our income grew 20% percent (£445,702 in 2022 against £369,967 in 2021), and we successfully maintained financial stability by comfortably covering our operational costs with unrestricted funds in 2022 (£240,649 in unrestricted income, against unrestricted operational costs of £182,889), leaving a surplus of £57,750, most of which was allocated to direct charitable project expenditure.

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 wishes to express their gratitude to all of those who have helped Children Change Colombia Ltd to develop its activities through their voluntary support.

We would like to specially thank the Outreach team who have been amazing supporting our events and PR activities:

Yvonne Velasquez
Patricia Sturgis
Alastair Sturgis
Clara Diaz
Peter Clifton
Sandra Prada

Financial review:

Children Change Colombia Ltd had a successful year of growth in 2022, raising £445,702 (compared with £369,967 in 2021), an increase of 20% on the previous year. Having reached an optimal level of unrestricted reserves in 2021 (£146,189 on 31st December 2021) we were able to maintain this level by ending the year on 31st December 2022 with £145,964 in unrestricted funds. This was after allocating £45,780 of surplus unrestricted funds to direct project expenditure.

Another achievement for 2022 was an increase in the proportion of spend on charitable activities, with 89p in every £1 spent for 2022, as compared with 84p in every £1 for 2021. This is a reflection of our focus on increasing our projects in Colombia.

Children Change Colombia Ltd continued to show a strong diverse mix of income streams, receiving funds from individual donors (including one-off responses to our appeals and regular monthly giving) as well as Legacies, Corporate donations, and Grants. We are sincerely grateful to every donation we have received, all of which enables the work of the charity to continue and thrive.

Almost all areas of income increased in 2022 when compared with 2021. Of particular note, we had an exceptional increase in income from Individual Donors (from one-off and self-raised funds in the community) of 63% (£112,755 in 2022, against £69,136 in 2021). This was attributed to a one-off major restricted donation of £42,582 towards the Oro Molido project. The only decrease in income stream was our regular Standing Orders & Direct Debits, which showed a small decrease of 4% (£43,312 in 2022, against £45,073 in 2021) which is reported to be a phenomenon across the sector.

The charity's well-established system of monthly management accounts which includes budget v actual reporting, reserves level monitoring and income stream analysis will continue to be reviewed by the Finance Committee throughout the year, and be approved by the Board quarterly.

Finance and Administration Objectives

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

Legal details

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

Organisational and decision making structure

The trustees of Children Change Colombia Ltd delegate day to day management of the organisation to the Executive Director (also the Company Secretary). In 2021 the Executive Director was assisted in the UK by one Fundraiser, one part-time Finance Manager and one Fundraising & Communications Officer. And in Colombia by one Project Director and one Finance & Administration Officer.

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

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

Systems of Internal Control

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

Method of appointment or election of Chair and Trustees

Chair

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

Trustees

When a vacancy on the board of trustees arises, nominations may be made by staff, other trustees (including the Chair), or may be self-referred. The post is advertised externally. The potential trustee 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 on the board may arise as a result of an existing trustee stepping down by mutual agreement in order to enable the appropriate skills and experience to be represented on the board.

Responsibilities of the Trustees

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

Company law requires the Charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and 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) Failure to comply with Colombian and UK regulatory obligations – including breach of data protection legislation 2) Licence to operate revoked by Colombian government 3) Deterioration in security, health or environmental situation makes operation impossible in certain areas of Colombia and 5) Unexpected increases in costs due to inappropriate contractual obligations.

Statement of policies

Safeguarding policy

Children Change Colombia has a responsibility to safeguard, protect and promote the welfare of all children, young people and vulnerable adults. We also have a responsibility to minimise any harm that we might do inadvertently as a result of our activities or those of our partners. We embrace the 'do no harm' principle * and encourage and support our partners to do the same. To reflect this, we have developed a full set of safeguarding policies and procedures that help us to fulfil these responsibilities. Our safeguarding procedures are based on UK legislation, including Working Together to Safeguard Children (HM Government, revised 2018) and are underpinned by the Keeping Children Safe Standards (revised 2022), a

set of internationally recognized standards that outline good practice to minimise the risk of harm to children as a result of our activities. They are also in line with the United Nations Convention on the Rights of the Child; an international agreement that protects the rights of children and provides a child-centred framework for the development of services for children.

To reflect this, we have developed a full set of safeguarding policies and procedures that help us to fulfil these responsibilities. Our safeguarding procedures are based on UK legislation, including Working Together to Safeguard Children (HM Government, revised 2018) and are underpinned by the Keeping Children Safe Standards (revised 2022), a set of internationally recognized standards that outline good practice to minimise the risk of harm to children as a result of our activities. They are also in line with the United Nations Convention on the Rights of the Child; an international agreement that protects the rights of children and provides a child-centred framework for the development of services for children.

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

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 reserves and cost levels in order to allow Children Change Colombia Ltd to maintain sufficient general fund reserves, to reflect legal and fiduciary obligations for the continued normal existence of the charity, followed by an orderly curtailment of activities if necessary. The policy is monitored by the Finance Committee, and levels reviewed annually. A copy of the policy is available on request.

Equal opportunities Policy

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

Investment Policy

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

Public Benefit Statement

The trustees have a duty to report on how the activities of the charity deliver public benefit. The sections of this Report above entitled “Principal Activities and Aims” and “CCC’s Strategic Plan 2020- 2025” set out the charity’s objectives on the activity and success in the year 2021 in delivering public benefit.

Approved on behalf of the Board of Trustees



Carolina Giraldo
Chair of the Board of Trustees

STATEMENT OF FINANCIAL ACTIVITIES
Including an Income and Expenditure Account
For year ending 31st December 2022

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
INCOME AND ENDOWMENTS						
FROM:						
Donations and Legacies	3a	230,343		203,065	433,408	362,208
Other Trading Activities	3b	10,190		1,988	12,178	7,758
Investments	3c	116		0	116	1
<u>TOTAL INCOME</u>		<u>240,649</u>		<u>205,053</u>	<u>445,702</u>	<u>369,967</u>
EXPENDITURE ON:						
Raising Funds	4a	42,469		420	42,889	54,189
Charitable Activities	4b	140,430	27,879	165,112	333,421	269,677
<u>TOTAL EXPENDITURE</u>		<u>182,899</u>	<u>27,879</u>	<u>165,532</u>	<u>376,310</u>	<u>323,867</u>
<u>NET INCOME/ EXPENDITURE</u>		<u>57,750</u>	<u>(27,879)</u>	<u>39,521</u>	<u>69,392</u>	<u>46,100</u>
Total Funds Brought Forward		118,310	27,879	35,634	181,823	135,722
Transfer between funds	5	(34,315)	4,219	30,096		
<u>TOTAL FUNDS CARRIED FORWARD</u>		<u>141,745</u>	<u>4,219</u>	<u>105,251</u>	<u>251,215</u>	<u>181,823</u>

The notes on pages 16 to 24 form part of these financial statements.

BALANCE SHEET
As at 31st December 2022

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	31-Dec-22 Total £	31-Dec-21 Total £
Fixed Assets:						
Tangible assets	2	0	0	0	0	0
<u>Total Fixed Assets</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Current Assets:						
Debtors	7	2,242			2,242	19,271
Accrued Income		0			0	234
Prepayments		1,091			1,091	1,897
Merchandise		37			37	1,408
Cash at bank & in hand	6	160,913	4,219	105,251	270,383	164,332
Total Current Assets		164,283	4,219	105,251	273,753	187,142
Liabilities:						
Creditors: Amounts falling due within one year	8	22,538			22,538	5,319
NET CURRENT ASSETS		141,745	4,219	105,251	251,215	181,823
TOTAL ASSETS LESS CURRENT LIABILITIES		141,745	4,219	105,251	251,215	181,823
Funds of the Charity:						
Unrestricted Funds					141,745	118,310
Designated Funds					4,219	27,879
Restricted Funds	5				105,251	35,634
Total Funds					251,215	181,823

For the year ending 31st December 2022 the Company was entitled to exemption from audit under section 477(2) of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

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

Approved by the Directors on date 25th April 2023.

Signed on their behalf by



Carolina Giraldo (Chair and Director)

1. ACCOUNTING POLICIES

Income

Recognition of Incoming Resources

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

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with related expenditure

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

Grants and Donations

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

Contractual Income and Performance Related Grants

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

Gifts in Kind

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

Donated Services and Facilities

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

Volunteer Help

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

Investment Income

This is included in the accounts when receivable.

Investment gains and losses

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

Expenditure and liabilities

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

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

Grants with performance conditions

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

Grants payable without performance conditions

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

Support Costs

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

Assets

Tangible fixed assets for use by the charity are capitalised if they can be used for more than one year, and cost at least £3,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

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

Equipment	25%
Fixtures and Fittings	10%

Basis of preparation

The financial statements are prepared on the historical cost basis convention (as modified to include the revaluation of investments) in accordance with the Charities Act 2011, "Accounting and Reporting by Charities" (SORP 2015), applicable accounting standards and the Companies Act 2006. The accounts have been prepared on a going concern basis. The charity meets the definition of a public benefit entity under FRS 102.

The Charity has claimed exemptions available in Section 1a of FRS 102 not to prepare a cash flow statement since it is a small charity.

2. TANGIBLE FIXED ASSETS

		Fixtures , Fittings & Equipment	TOTAL
		£	£
Cost at	31-Dec-21	7,978	7,978
Additions/disposals during year		0	0
Cost at	<u>31-Dec-22</u>	<u>7,978</u>	<u>7,978</u>
Depreciation at	31-Dec-21	7,978	7,978
Charge during year		0	0
Depreciation at	<u>31-Dec-22</u>	<u>7,978</u>	<u>7,978</u>
Net Book Value	31-Dec-21	0	0
	<u>31-Dec-22</u>	<u>0</u>	<u>0</u>

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

3. ANALYSIS OF INCOME:

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
a) Donations and Legacies				
Individual Donations UK	56,828	55,927	112,755	69,136
Individual Donations Colombia	74	0	74	690
Corporate Donations	44,899	30,270	75,169	70,409
Legacies	18,901		18,901	13,696
Standing orders and direct debits	41,087	2,225	43,312	45,073
Gift Aid Reclaimed Tax	9,855	0	9,855	28,586
Grants	58,700	114,643	173,343	134,618
	230,343	203,065	433,408	362,208
b) Other Trading Activities				
Community Fundraising	0	0	0	159
Merchandise	196	0	196	979
Events	9,994	1,988	11,982	6,620
	10,190	1,988	12,178	7,758
c) Investments				
Interest	116	0	116	1
	116	0	116	1
TOTAL	<u>240,649</u>	<u>205,053</u>	<u>445,702</u>	<u>369,967</u>

4. ANALYSIS OF EXPENDITURE:

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
a) Raising Funds					
Event costs	2,416			2,416	2,246
Publicity and Advertising	9,699		420	10,119	6,564
Fundraising Staff UK	23,467			23,467	43,596
Fundraising Staff Colombia	6,887			6,887	1,783
	42,469	0	420	42,889	54,189
b) Charitable Activities					
Direct Project Grants		27,879	164,532	192,411	137,164
Project Staff UK	76,548			76,548	72,388
Project Staff Colombia	16,197			16,197	17,765
Office UK	25,303			25,303	25,219
Office Colombia	22,382		580	22,962	16,673
	140,430	27,879	165,112	333,421	269,677
<u>TOTAL</u>	<u>182,899</u>	<u>27,879</u>	<u>165,532</u>	<u>376,310</u>	<u>323,867</u>

5. GRANTS AND RESTRICTED FUNDS

FUND RECONCILIATION					
	Balance at				Balance at
	01-Jan-22	Income	Expenditure	Transfers	31-Dec-22
Unrestricted Funds	£	£	£	£	£
Unrestricted	118,310	240,649	(182,899)	(34,315)	141,745
	118,310	240,649	(182,899)	(34,315)	141,745
Designated Funds					
Misión Gaia	27,879	0	(27,879)	0	0
Advocacy Event London 2023	0	0	0	1,500	1,500
Training Bogota 2023	0	0	0	2,719	2,719
	27,879	0	(27,879)	4,219	4,219
Restricted Funds					
Acadesan	8,871	37,436	(24,753)	(4,884)	16,671
ACJ	4,539	25,421	(23,192)	(756)	5,815
ACTI Workshop Bogota	3,433	643	(3,081)	(995)	0
Circulo de Estudios	5,480	26,284	(27,941)	(782)	3,239
Fundación CRAN	1,292	32,345	(16,082)	425	17,980
El Origen	10,912	0	(9,187)	(1,725)	0
FFF	312	1,325	(1,337)	0	300
Misión Gaia Proyecto Caribe	0	8,745	(7,342)	0	1,402
Oro Molido	0	42,582	(42,582)	0	0
Gran Proyecto Caribe	0	0	0	38,000	38,000
Tiempo de Juego	793	30,273	(10,035)	813	21,844
	35,634	205,053	(165,532)	30,096	105,251
TOTAL FUNDS	181,823	445,702	(376,310)		251,215

Restricted Fund Projects

Acadesan

Works to prevent the use of child labour in illegal mining, deforestation activities and coca farming in the rural regions of Chocó & Valle del Cauca by tackling high student dropout rates and improving the quality of education. They use fun, participative educational workshops to re-engage 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.

ACJ (Asociación Cristiana de Jóvenes)

Works to improve the lives of children and adolescents who have experienced or are at high risk of CSEC, as well as supporting children and young people that have experienced conflict-related violence, including sexual violence.

ACJ has a youth centre which is a protective oasis for children and young people at risk of CSEC in the middle of the 'tolerance zone', in Santa Fe (Bogotá). In this area, children and young people are surrounded by legal sex workers and high levels of gangs and drugs. ACJ provides recreational workshops for children and young people, as well as their families where they learn about their rights and how to protect themselves from SE.

ACTI (Action for Child Trauma International) Workshop Bogota

Training workshop in Bogota for childcare professionals, in methods of trauma management.

Circulo de Estudios

Works in Quibdó (Chocó), Cartagena (Bolívar) with children and young people and teachers in schools in marginalised neighbourhoods (predominantly Afro-Colombian) to raise awareness of CSEC and how to prevent it, as well as providing psycho-social support for child survivors of sexual violence and their families. Their work with children is centred on the principle of a 'círculo' or 'circle', a workshop which combines psychosocial support and training in children's rights with dance, music and theatre.

Fundación CRAN

Every year our partner CRAN (Bogotá & Meta) provides foster homes and psychosocial support to 50 children formerly associated with illegal armed groups to recover from the trauma they have experienced and help them to develop the life skills necessary to reintegrate into society, to access State support, and to navigate the legal system if necessary.

In rural areas where children face a high risk of recruitment by armed groups, CRAN educates local community organisations on how to protect around 300 children every year. It also advocates for employers, education providers and local NGOs to eradicate the stigma which these children often face, and to ensure they provide them with equal access to their services.

El Origen

Works to improve access to education in the most marginalised communities in La Guajira where poverty and school dropout rates are extremely high (only 29 percent finish secondary school). El Origen provides devices (tablets) and an offline application (O-lab app), which features fun, engaging and high-quality courses in basic subjects and STEAM (Science, Technology, Education, Arts and Math). Crucially, the courses are offered in local languages as well as Spanish.

FFF (Fundación Formación d'Futuros)

Helping young care leavers prepare for independent life.

Misión Gaia Proyecto Caribe

Located in the rural area of Minca in Magdalena, it supports 225 students and 15 teachers in three rural schools. This project provides teachers and school management with resources and training to support, adapt and re-plan the educational process, in order to improve the quality of education. They also provide extracurricular support to the students with tutoring in STEM (Science, Technology, Engineering and Mathematics) courses, as well as English lessons. The project also provides vocational training in areas related to sustainable tourism.

Oro Molido

In 2022 we started a new partnership with Oro Molido Foundation, a non-profit organisation that works on providing opportunities for children and young people who live in rural coffee-growing communities in Antioquia Magdalena and Huila. Their programs focus on Education, Health, and Infrastructure. Among the initiatives on education are scholarships to outstanding students from rural communities, a school of music, a Peace Marching Band, an educational radio program and students research into seedbeds.

Tiempo de Juego

Our partner Tiempo de Juego tackles this issue from a different angle, by promoting positive youth leadership, understanding of rights, and protective environments within and outside the family, to prevent children and young people from becoming involved in gangs and, in circumstances where they are already part of a gang, to reduce the risks they are exposed to. They work with 100 girls and boys in the juvenile justice system and residential care homes, as well as with their families. Families learn about the risks for children joining gangs and how to protect them.

6. CASH AT BANK AND IN HAND	Funds held in UK £	Funds held in Colombia £	Total 31-Dec-22 £	Total 31-Dec-21 £
Barclays Current Account	19,672	-	19,672	14,859
NatWest NW111 Account	20,893	-	20,893	40,113
NatWest NW212 Account	63,616	-	63,616	35,494
NatWest NW801 Reserve Account	19,848	-	19,848	3,395
Unity Trust Current Account	121,184	-	121,184	51,846
Unity Trust Reserve Account	18,740	-	18,740	18,625
Banco de Occidente Current Account	-	6,362	6,362	-
Banco de Occidente Project Account	-	67	67	-
<u>TOTAL</u>	<u>263,953</u>	<u>6,429</u>	<u>270,383</u>	<u>164,332</u>

7. DEBTORS	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-22 £	Total 31-Dec-21 £
Debtors	2,242	-	2,242	19,271
Accrued Income	0	-	0	234
Prepayments	1,091	-	1,091	1,897
Merchandise	37	-	37	-
<u>TOTAL</u>	<u>3,370</u>	<u>-</u>	<u>3,370</u>	<u>21,402</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted	Restricted	Total	Total
	£	£	31-Dec-22	31-Dec-21
			£	£
Trade Creditors	470	-	470	649
HMRC	2,582	-	2,582	2,435
Deferred Income	15,882	-	15,882	382
Accrued Expenditure	3,604	-	3,604	1,853
	22,538	-	22,538	5,319

9. STAFF COSTS AND NUMBERS

	2022	2022	2022	2021
	UK	Colombia	Total	UK
	£	£	£	£
Gross Salaries	100,014	23,086	123,100	134,655
Employer's Social Security costs	10,596	3,468	14,064	13,890
National Insurance Rebate	(5,000)	0	(5,000)	(4,000)
Employer's Pension & Health	4,001	8,310	12,311	10,381
	109,611	34,864	144,475	154,926

No employees received a salary above £60,000.

Employees were engaged in the following	2022	2022	2022	2021
	UK	Colombia	Total	TOTAL
Project Support	0.6	1.7	2.3	2.9
Fundraising	0.7	0.7	1.4	1.5
Administration	1.3	0.0	1.3	1.1
Activities in furtherance of objects	2.6	2.4	5.0	5.5

10. DIRECTORS AND OTHER RELATED PARTIES

No directors received any remuneration or reimbursement from the charity during 2022.

Funds transferred to related party Children Change Colombia Ltd (Colombia) totalled £233,960 during 2022 (£174,029 in 2021). Children Change Colombia Ltd (Colombia) is a subsidiary of Children Change Colombia Ltd. Staff and operations of Children Change Colombia Ltd (Colombia) are managed and governed by Children Change Colombia Ltd and its Trustees/Directors.

11. REMUNERATION OF INDEPENDENT EXAMINER

Fee paid for the independent examination of 2022 Annual Accounts was £1,000. (Fee paid in 2021: £975).

12. RISK ASSESSMENT

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

13. RESERVES POLICY

The directors have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The directors aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The directors will endeavour not to set aside funds unnecessarily.

14. PUBLIC BENEFIT

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

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CHILDREN CHANGE COLOMBIA LTD

I report to the trustees on my examination of the accounts of Children Change Colombia Ltd ("the charitable company") for the year ending 31 December 2022.

Responsibilities and basis of report

As the charitable company's trustees (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charitable company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA and ACIE, both of which are listed bodies.

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

1. accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act;
2. the accounts do not accord with those records;
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

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.



Jason Foxwell FCCA FCIE

independent-examiner.net

39 Enfield Road, Poole, BH15 3LJ

Date: 25 April 2023

CHILDREN CHANGE COLOMBIA

England & Wales - Charity number 1075037

Accounts



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

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR YEAR ENDING 31ST DECEMBER 2021**

UK Charity Registration No: 1075037

Company Registration No: 03731943

(England and Wales)

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LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1075037
COMPANY REGISTRATION NUMBER	3731943
START OF FINANCIAL YEAR	1st January 2021
END OF FINANCIAL YEAR	31st December 2021
DIRECTORS/TRUSTEES AT 31ST DECEMBER 2021	Carolina Giraldo (Chair) Richard Drean (Treasurer) Felipe Alviar Baquero Marilyn Thomson Eugenia Londoño Richard McColl Alexandra Conlin-Oakley (nee Jones) Juan Pablo Hernandez
COMPANY SECRETARY	Ángela María Carreño Malaver
REGISTERED ADDRESS	5 Richbell Place Holborn London WC1N 3LA
DATE OF INCORPORATION	12th March 1999
GOVERNING DOCUMENTS	Memorandum and Articles of Association incorporated 12th March 1999, amended by certificate of incorporation on change of name dated 16th September 2015
PRIMARY BANKERS	National Westminster Bank Plc RH4 1AX Barclays Bank Plc GU21 1AE Unity Trust Bank B1 2HB
ACCOUNTANTS	Jason Foxwell Independent Examiner 39 Enfield Road Poole BH15 3LJ

CHAIR'S STATEMENT

For the year ended 31 December 2021

It has been a long journey since 1991 when a small group of good-hearted people in the U.K. started a charity with the one intention of supporting the inclusion of children in Colombia who were living under extreme social exclusion and poverty. Today, and after surviving (as individuals and organisations) a pandemic, we are amazed to see how far Children Change Colombia has come. Throughout years, the teams and volunteers, at different moments and times, have been the heart and soul of this organization. They have allowed CCC to grow very strongly in fundraising and project monitoring, whilst keeping austerity at an acceptable level. From 2020 to 2021, we grew 4.5%. Additionally, we have reduced costs in different budget lines in order to keep administrative costs at a healthy and balanced minimum. Results show 84p in every £1 was spent on charitable activities in 2021.

During the last year we have also made a special emphasis on strengthening the capacity of the team, so the technical support they give to partners in Colombia, has a long-term impact. Learning how to present monitoring reports, organise accounts amongst other management skills are at the heart of how CCC wants to have an impact on in the territories like in the Rio San Juan, Choco or in La Guajira. We believe in the capacity our partners have to make their initiatives happen. We are there to support them at the management level, and together guarantee that children in Colombia can have the future they deserve with the generosity of all donors, Funds and Trusts.

Last year, whilst CCC was celebrating the 30th Anniversary, we gladly reported supporting 1,779 children and young people; 826 boys, 952 girls, and 1 other gender. It is important to note the additional impact on 958 adults 256 male, 666 female and 15 other gender. Children Change Colombia is an organisation born from a generous community that after 30 years still believes its greatest

legacy is to support communities that look after children, that protect them and empower them to be agents of their future.

Unfortunately, the pandemic of 2020, and the following restrictions that were extended until early 2021, created a regression in poverty levels in Colombia. According to official data, almost 3 million children in Colombia stopped getting education once the lockdown started. These students didn't have the means to afford electronic devices to study online or to access to Internet. According to Unesco (2020), before the pandemic started, the percentage of households in Latin America and the Caribbean with Internet connexion was less than 50%. Conscious of this reality, CCC quickly identified a project aligned with these new needs in education and partner with El Origen: an innovative project that aims to use technology to make education more accessible to children living in remote areas. This project aims to support 1000 students between 7 and 18 years, and improve the teaching skills of 30 teachers from ethno-educational centres with low academic performance and living in the most vulnerable socio-economic backgrounds. Although there is a lot to improve in the implementation of these type of projects, CCC sticks to all innovative ways of making education accessible to the most remote areas in Colombia.

Children Change Colombia has an amazing future ahead, reinforcing fundamental values whilst innovating and moving forward. Our online presence has been evolving accordingly in the times of the Internet and social media, which is especially important to engage with new generations. Nonetheless, we will remain romantic, and organise our traditional walk by the Thames, so we can meet and share again.

Thank you



Carolina Giraldo
Chair of Trustees

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

For the year ended 31 December 2021

The trustees present their report and accounts for the year ended 31st December 2021.

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 (CCC, 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:

According to the OECD the pandemic is likely to lead to higher informality, inequality and poverty - reversing years of improvement. Low-quality basic and professional education is often disconnected from labour market needs, there are large connectivity gaps and high regional inequalities which need to be addressed in order to tackle informality and boost growth and employment in the medium-term.

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 organisations, who threaten human rights in many parts of the country.

According to the National Centre for Historical Memory (Centro Nacional de Memoria Histórica), from 1958 to 2020, more than 17,860 Children and Young People (CYP) were recruited by armed groups. As of December 2021, the Colombian Family Welfare Institute (Instituto Colombiano de Bienestar Familiar) has calculated that 121 minors have been recruited by illegal armed groups in the national territory.

Armed violence continues in the postaccord context. Since 2016, over 400 human rights defenders have been killed in Colombia—the highest number of any country in Latin America, according to the United Nations Office of the High Commissioner for Human Rights (OHCHR). At least 78 human rights defenders were killed in Colombia in 2021 alone, stated the United Nations Human Rights Agency.

CCC's Strategic Plan 2020- 2025

In 2020 a group of Trustees and Staff members analysed the current Colombian context and the situation of the charity and developed CCC's Strategic Plan 2020- 2025. This was a participatory process. Several meetings and discussions involving the staff and Board took place to write the strategy. A survey conducted with staff, interns, and Trustees was also used as a tool to ensure the opinions of all members of CCC were included.

Children Change Colombia's Strategic 2020 – 2025 Plan establishes strategic guidelines and their respective objectives which will guide the organisation over the next five years. CCC has grouped the main topics it will work on during this phase into three priorities.

Neglected issues 2020- 2025

1. Sexual and gender-based violence

- Commercial sexual exploitation of children (CSEC)
- Promotion of sexual and reproductive rights
- Livelihood and educational options for young sexual workers or young mothers

2. Exclusion from education

- Child Labour
- Children in rural and remote areas
- Education for ethnic minorities

3. Forced recruitment into armed groups or criminal exploitation and reintegration into society

- Forced recruitment by armed groups
- Demobilised children
- Reintegration into Society
- Minors in juvenile justice centres
- Livelihood and educational options for young offenders

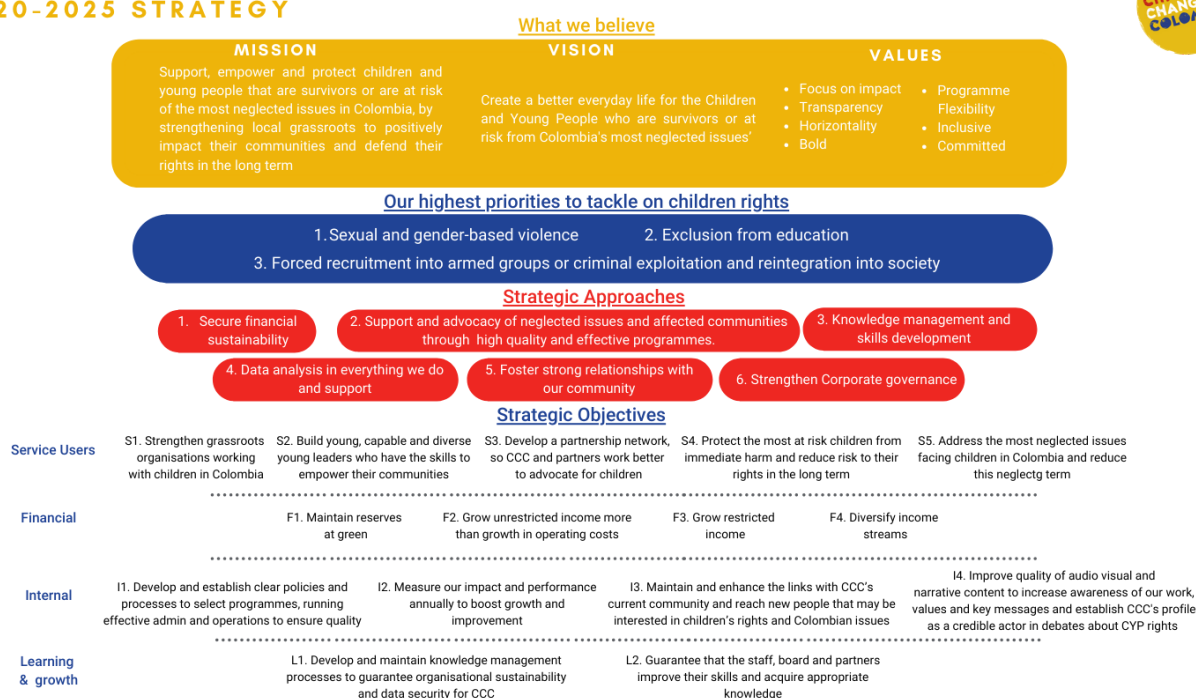
Furthermore, there are 3 cross-cutting topics that are involved in our current projects and that could evolve to become a higher priority:

- raising awareness among young people about the environment
- children and young people on the move and
- The coronavirus pandemic.

As the political and humanitarian situation in Colombia evolves, so do the threats facing children. At CCC we continuously carry out research to identify neglected issues threatening children's rights. We use our findings to guide the direction of our work in Colombia - the issues we work on, the regions we work in, and the partner organisations we work with. The highest priorities and cross-cutting topics will be reviewed at the beginning of 2023 to ensure that we continue to tackle the most neglected issues in Colombia.

Strategic Map

CHILDREN CHANGE COLOMBIA 2020-2025 STRATEGY



In this map the six strategic guidelines are aligned to the fifteen strategic objectives that were established to meet our 2025 mission. For each of the six strategic guidelines, CCC has different strategic objectives, Key Performance Indicators (KPIs), goals and their respective initiatives that will show how we plan to achieve our 5-year strategic plan.

Overview of CCC's work in 2021

During 2021, Children Change Colombia Ltd worked with six partner organisations. Our work over the year is described below, organised thematically to correspond with our neglected issues:

- Sexual and gender-based violence
- Exclusion from education
- Forced recruitment into armed groups or criminal exploitation and reintegration into society.

Colombia faced a challenging socio-economic situation during 2021, where food scarcity, social discontent and protests were experienced across the country during the first months of the year. After surpassing its pre-crisis level in the third quarter of 2021, Colombia's economy has recovered well from the COVID-19 crisis. Private consumption is the main driver of the recovery as employment rates improve, albeit at a slower pace than economic activity. Vaccine coverage has made significant progress, but is trailing behind regional peers.

Colombia faced the biggest and longest protests in its recent history, which began in April 2021 and lasted until December, and were triggered by a tax-reform bill proposed by the government to stabilise public debt and fiscal deficit. Although initially the protests focused on this tax reform, they developed to cover wider discontent, and resulted in arrests, injuries and assassinated social leaders, especially in the Pacific region and main cities such as Bogota and Cali.

At the national level, these strikes exacerbated the already precarious infrastructure for telecommunications and the obstacles of educational institutions to guarantee the children's right to education. As a result, some of CCC's project activities were carried out virtually and others in person.

Nevertheless, the social explosion resulting from the social crisis has encouraged many adolescents and young people to be engaged in the social problems that affect them, widening understanding that the lack of opportunities can't be considered as an individual issue, but is related to bigger structural shortcomings. This situation generated a greater participation and a proactive position among adolescents and young people.

Despite all these challenges, we are really proud of the work we've done to ensure that the essential services our partners provide to at-risk children have been able to continue. We've been able to continue providing crucial psychosocial support to children who live with trauma due to conflict, sexual violence and abuse by running large events, workshops online and in person, performances, and other activities. Additionally, we delivered a very successful "Help Colombia Covid-19 Campaign" during 2020 and 2021 that provided emergency relief to the communities where we implement our projects.

Neglected issue: Sexual and gender-based violence

Project: Reducing conflict-related sexual violence and commercial sexual exploitation against children and young people

Partners: Asociación Cristiana de Jóvenes (ACJ) and Círculo de Estudios (CDE)

Location: Bogotá, Quibdó and Cartagena

In March 2021 we started a new three year project, "Reducing conflict-related sexual violence and commercial sexual exploitation against children and young people". This project supports children affected by, and at risk of, conflict-related sexual violence and commercial sexual exploitation of children (CSEC) in the cities of Quibdó, Cartagena and Bogotá by strengthening their capacities to overcome the trauma they suffer as a result of their experiences and to help them understand how to protect themselves from future violence.

The overall aim of the project is to strengthen the capacities of children and youth at risk of sexual violence, young survivors and their communities, and to contribute to the creation of protective environments through the prevention of CSEC and prostitution in the cities where the project runs. Finally, the project includes not only children but also adult community members and public officials to help them to identify and prevent sexual violence and CSEC in order to create protective environments.

Beneficiaries:

Respecting the target group of beneficiaries' components, such as diversity and heterogeneity, are very present throughout the project development. As such, the target populations are located in different areas of Colombia: Bogotá, Cartagena and Quibdó. As CCC's focus is on the multiple participants comprising children's environments, beneficiaries can be split into four different categories: children as the central target group, youth leaders, carers and parents, and community members such as teachers, civil public servants, and community leaders.

The estimated number of CYP to benefit from the project was 450 (250 direct and 200 indirect), the actual number of CYP that have benefited during the period covered in this year is 713 (337 direct and 376 indirect). This represents an increment of the 57% of CYP who have benefited.

Project Outcomes in 2021:

- 66% of children and young people are trained in self-care and self-protection practices and tools; they know how to act when facing risks in their communities and build their knowledge about human rights (including children's rights).
- 79% of families and caregivers participated and contributed to the reduction of gender-based violence, sexual violence and CSEC and acquired knowledge about human rights (including children's rights) in their communities.
- 100% of the community members (public officials, teachers, community leaders, and youth leaders) participated in advocacy activities to demand the protection of children's rights from the responsible public institutions.
- 49% of young people and family members at risk of CSEC, from the localities of Martires and Santa Fe in Bogotá, strengthened their life plans contributing to the prevention of commercial sexual exploitation of children

Neglected issue: Exclusion from education**Project: Children Acting for Peace and Rights in Acadesan**

Partner: Consejo Comunitario General del San Juan (Acadesan)

Location: Rural Chocó (San Juan's river valley)

Our 2021 project with Acadesan works with schools in Chocó providing them with their own pedagogical model which combines ethno-education specific to Afro-Colombian culture with conventional teaching methods. These new strategies are designed to encourage children to stay in school and educate them on their ethnographic heritage.

The project provides engaging extracurricular educational workshops with teachers and students every month which focus on developing socio-emotional skills amongst children to prevent school dropouts and forced recruitment by illegal armed groups. CCC and Acadesan recognise that conflict resolution, emotional management and acceptance of diverse opinions are vital skills for children to protect themselves and their communities in challenging situations.

Due to the socio-political situation in Colombia in early 2021, the project has been extended to be developed in 2022. The main objective for this project in 2022 is for afro-Colombian children from two educational institutions to develop socio-emotional skills and improve their capacities to participate in peace-building processes and protect the environment.

Beneficiaries:

200 Afro-Colombian children and young people living in Medio San Juan and Sipí, at risk of violence and recruitment by armed groups that operate illegal mining in the region.

Project Outcomes in 2021:

- Twenty of the teachers acquired better knowledge about the design of pedagogical strategies that strengthen the socio-emotional competencies of students.
- 300 children developed socio-emotional skills and improved their capacities to participate in peace-building processes and to involve themselves into the protection of the environment within their territories.
- 60% of the student groups from the two educational institutions implement strategies that promote socio-emotional skills towards the protection of the territory.

- Three educational institutions within the ACADESAN territory are advancing in the transition from PEI (Institutional educational project) to PEC (community educational project) Magende Suto Prieto through the comprehensive reading of the territory.

Project: O-lab App: Improving access to education for indigenous children in rural areas in La Guajira Colombia

Partner: El Origen

Location: Guajira Colombia

We're expanding our support to new territories where new partners work and can impact the lives of hundreds of children. In 2021 we started working with El Origen, located in La Guajira in northern Colombia. El Origen is a leading young people's organisation which works to improve access to education for marginalised ethnic communities through innovative technological solutions. The current tool used by them is called "The O-lab App". It targets children living in La Guajira, who are often excluded from education due to a range of structural and societal factors.

This project provides access to complementary education in basic subjects and STEAM (Science, Technology, Education, Arts and Maths) to at-risk students in ethno-educational centres of La Guajira, with the use of devices (tablets) and an offline application (O-lab app) and support from ethno-educators. The project works in partnership with the Secretaries of Education of the various municipalities and involves headteachers, educators and students in five educational institutions.

The O-Lab App is an offline learning platform that has been developed specifically to aid children and young people in disadvantaged rural areas who are at risk of dropping out of school. It is designed to enable children to access educational resources in their local languages, and the curriculum incorporates content that is representative of the local community. For example, in La Guajira, children from the indigenous Wayuu community can find educational activities in both Spanish and Wayuunaiki, their local language. The courses contain comprehensive lessons, engaging assignments and fun challenges that help children find genuine enjoyment in learning, alongside helping them to develop their technological literacy and independent learning skills.

Beneficiaries:

1000 students between 7 and 18 years, and 30 teachers from ethno-educational centres with low academic performance and living in the most vulnerable socioeconomic backgrounds.

Project Goals 2022:

- Provide vulnerable children and young people living in rural and hard to reach areas with access to complementary educational resources that can be used without internet access.
- Increase children and young people's interest and engagement in education through an innovative e-learning platform.
- Improve the support provided by teachers and rural schools to improve children and young people's academic performance.
- Provide detailed reports to be shared with the schools, enabling the Department of Education and organisations involved to make data driven decisions to improve the quality of education in the region.

Neglected issue: Forced recruitment into armed groups or criminal exploitation and reintegration into society

Project: Children and young people creating more inclusive communities that protect them from recruitment by armed groups

Partner: Fundación CRAN

Location: Bogotá, Villavicencio and Restrepo

This project was designed to protect demobilised young people at risk of (re)recruitment into armed groups and organized crime by helping them to create better relationships with family and friends, and by developing life skills in order to build a positive future for themselves. The project also works with families, government bodies, and institutions to break down the barriers to social inclusion faced by demobilised and at-risk young people. The beneficiaries of this project are young people formerly associated with armed groups that are enrolled in the government rehabilitation and reintegration programme for demobilised children under the age of 18. We also work with the foster families of these children.

At the end of the project, family members and parents promoted protective and safe environments through the activation of their supportive networks. They strengthened their care competencies such as emotional regulation, conflict management and decision making. The participants acknowledged that they are part of, and have a role in, the supportive family networks that were activated by the adolescents. Families saw these spaces as an emotionally safe and trusting environment, where they could dedicate themselves to disconnect from routine and take the opportunity to learn and practice different or new ways of relating to themselves and to others.

Beneficiaries

In 2021 we worked with 75 demobilised young people and 30 young people at risk. 57 families from both Bogotá and Meta participated in the project

Project Outcomes 2021:

- 43 demobilised young people (DYP) and 23 young people at risk (YPR) gained citizenship and leadership skills and used these to integrate themselves into their communities and to run projects to lobby local institutions to increase protection and inclusion of young people at risk of recruitment.
- 30 foster parents of DYP and 37 parents of YPR took action to make their homes and communities more protective and inclusive for children and young people at risk, based on needs identified by the DYP & YPR.
- 4 local organisations or businesses and 5 local government bodies have increased their awareness of the needs of DYP & YPR and have worked together to actively promote more protective environments and break down barriers to inclusion of children and young people at risk.

Project: Protecting girls and boys involved in gangs: strengthening communities through youth leadership

Partner: Tiempo De Juego

Location: Bogota

This project was run in two Specialised Attention Centres (Sistema de Responsabilidad Penal Adolescente – SRPA) where young people or adolescents to whom this sanction has been imposed by the competent authority live, and two Residential centres specialising in the attention of young people with a history of psychoactive substance abuse. The project aimed to prepare young people leaving care and detention with the necessary practical skills and emotional resilience to help them heal from the trauma they have experienced, and to support them to return to their families and communities. We also aimed to reduce the risk of young people falling into patterns of violence, drug addiction, or crime when they reach the end of their time within the facilities

Among the results 154 participants saw a safe and fulfilling return to their families and communities, mainly through the "life project" activity where they identified and analysed activities to generate prospects about being more involved within their communities. In addition, a large number of participants identified the project as a space to recognize themselves as citizens capable of meaningful actions at the individual and collective level.

The participants strengthened their psychosocial and life skills such as teamwork, conflict resolution, self-knowledge, empathy, interpersonal relationships, management of stress, and management of emotions and feelings, which they directly associate as facilitating factors for their reintegration.

Moreover, 16 young people assumed leadership roles within their institutions, directing activities aimed at strengthening psychosocial skills, like playfulness. This particular strategy enhanced the skills of young leaders around group management and assertive communication, as well as their self-concept and self-esteem. Likewise, eight young graduates remained in follow-up after their reintegration. Four of them were linked to TDJ in different strategies and projects, according to their interests. In the necessary cases, psychosocial accompaniment was carried out, such as the activation of family support networks and management of specialised mental health services.

Beneficiaries:

In 2021 we worked with 181 young people and 24 caregivers.

Project Outcomes in 2021:

- 97% of the children and young people developed socio-emotional skills required for caring for themselves in their schools and started to apply these skills to their daily lives.

- 100% of staff at the four target detention and care centres recognised that they have improved their emotional wellbeing and gained tools for identifying ways in which they can improve the support they provide to young people who are preparing to leave the centre.

Strengthening 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 our partners' capacity:

At Children Change Colombia, we aim to provide on-going support to our partners and the communities we work with. We were honoured to work with Imperial College London as part of their 2021 Global Experience Week. We got together with a group of five talented MBA students, discussing our projects in Colombia and what we hope to achieve in the years to come. The students got to work devising new and innovative ways we can spread the word about Children Change Colombia. They did some amazing work, and we're excited to put their plans into action.

CCC staff and our partners attended a fascinating and useful course of workshops by ACTI, a non-profit that offers training in Children's Accelerated Trauma Technique (CATT) in April and May. The online course trained 30 staff members in therapeutic techniques to put into practice with children who have experienced trauma, such as tools to manage anxiety, process difficult emotions, and deal with post-traumatic stress disorder. Involvement in this training will have a meaningful impact in the varying contexts in which they work and enable our partners to provide better services to children and young people all over Colombia.

Children Change Colombia is currently participating in a three-year project with the Thomson Reuters Foundation TrustLaw programme. In May, CCC was invited to an online event, Tackling Modern Slavery in Colombia, Malaysia and India. The presentation highlighted the way modern slavery is often hidden from view, meaning conviction rates are shockingly low. The crime is addressed in international and domestic law, but this legislation is often applied incorrectly or is near impossible to enforce. These events and training activities strengthen CCC's technical knowledge about how to address this complex issue facing Colombian society.

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.

In 2021 we worked on the design of a new project and the establishment of a new partnership with the local grassroots organisation Misión Gaia, based in Minca, Magdalena. In 2022, the "Development Youth vocational training for sustainable tourism" project is going to be carried out in various areas of Santa Marta, in the north of Colombia. The main objective of this project is to provide needs-oriented vocational education and training in areas related to sustainable tourism to 100 young people (aged 15-25) particularly affected by poverty. The project seeks to improve the quality of life for young people so they can earn their livelihood as self-employed persons or employees in the tourism industry, and significantly improve their situation and that of their families.

This project will impact 60 young people from 11th and 12th grade and 40 unemployed young people from the rural villages of Minca, La Tagua and Vista Nieves. Young people will have access to 12 sessions of non-formal education in cross-cutting areas such as Financial Literacy, Employability Skills and Customer Service over 3 months. Each participant will also have access to 160 English lessons for 10 months. In addition, young people will have access to 16 vocational training sessions over 4 months focusing on areas such as nature tourism (with emphasis on birdwatching), agro-tourism (coffee, cocoa, bees), adventure tourism, cultural tourism, etc. The pilot will start in April 2022.

Fundraising

We are very proud to announce that even though we are living in very difficult times globally, we managed to fund our entire commitment to the six projects we implemented in 2021 and we finished the implementation of the transversal Covid-19 humanitarian relief project to alleviate the communities we work with.

It is the first time after 4 years of recession that we have increased the number of projects we support, funds raised, and investments in Colombia. We grew 4.5% financially, increased our unrestricted funds and secured financial stability. We successfully increased our cushion of unrestricted funds (reserves) from £94,527 (31st Dec 2020) to £146,189 (31st Dec 2021), thus freeing up funds to aid cash-flow with grant giving.

We covered our operational costs with general funds comfortably in 2021. We raised £223,416 in unrestricted income, and had unrestricted operational costs of £186,702.

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:

Despite the continuing challenging times for all, during the year ending 31st December 2021 Children Change Colombia Ltd raised £369,967 (compared with £354,411 in 2020), an increase of 4.5% on the previous year. The charity ended 2021 with a positive overall surplus of £46,100 across both restricted and unrestricted funds.

The total amount of funds available to the charity at 31st December 2021 was £181,823 (£35,634 restricted to projects and £146,189 unrestricted) compared with £135,722 (£41,195 restricted to projects and £94,527 unrestricted). This was a 55% increase in unrestricted funds which provided a comfortable financial position from which the Board agreed to designate £27,879 of our unrestricted funds on 31st December 2021 to a new project with Misión Gaia starting in April 2022 (details can be found above).

Restricted funds carried forward will be passed onto project partners in 2022 and other unrestricted funds will be held in accordance with Children Change Colombia Ltd's Reserves policy.

Results show 84p in every £1 was spent on charitable activities in 2021, which included direct project spend, support staff and support operations. This is an excellent proportion, and is attributed to a combination of our fulfilment of all 2021 committed projects in Colombia, and stringent operating cost control practices within the organisation.

In line with our financial strategy, Children Change Colombia Ltd continued to successfully raise funds from a balanced mix of income streams including trusts and individuals, legacies, regular donations, grants and corporate donors.

General donations from individuals increased slightly, with income of £69,826 in 2021 against £68,448 in 2020, for which we are grateful to every donor supporting the charity.

Legacy donations increased from income of £11,103 in 2020 to £13,696 in 2021. Legacies being such an historically variable source of funds, we are pleased to maintain income in this area.

Regular monthly and quarterly donations from our loyal supporters, despite reducing by 7% continued to provide a significant and much appreciated source of funds, income in 2021 of £45,073 compared with £48,730 in 2020.

Grant income fell by 15%, with income of £134,618 in 2021 compared with £155,420 in 2020. This reduction was mainly due to a lower fundraising requirement in 2021 because we held project funds from 2020 that were unable to be utilised due to Covid restrictions but were carried forward to projects in 2021.

Corporate funding was particularly successful, with impressive growth of 108%. We received income of £70,409 in 2021 compared with £33,848 in 2020 thanks to several corporate organisations kindly interested in supporting our project work in Colombia.

Children Change Colombia Ltd will continue to monitor its financial position closely. The charity's well-established system of monthly management accounts which includes budget v actual reporting, reserves level monitoring and income stream analysis will continue to be monitored by the Finance Committee throughout the year, and be approved by the Board quarterly.

Finance and Administration Objectives

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

Legal details

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

Organisational and decision making structure

The trustees of Children Change Colombia Ltd delegate day to day management of the organisation to the Executive Director (also the Company Secretary). In 2021 the Executive Director was assisted in the UK by one Fundraiser, one part-time Finance Manager and one Fundraising & Communications Officer. And in Colombia by one Project Director and one Finance & Administration Officer.

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

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

Systems of Internal Control

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

Method of appointment or election of Chair and Trustees

Chair

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

Trustees

When a vacancy 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 levels reviewed annually. A copy of the policy is available on request.

Equal opportunities Policy

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

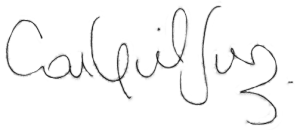
Investment Policy

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

Public Benefit Statement

The trustees have a duty to report on how the activities of the charity deliver public benefit. The sections of this Report above entitled "Principal Activities and Aims" and "CCC's Strategic Plan 2020- 2025" set out the charity's objectives on the activity and success in the year 2021 in delivering public benefit.

Approved on behalf of the Board of Trustees

A handwritten signature in black ink, appearing to read 'Carolina Giraldo', with a stylized flourish at the end.

Carolina Giraldo
Chair of the Board of Trustees

STATEMENT OF FINANCIAL ACTIVITIES
Including an Income and Expenditure Account
For year ending 31st December 2021

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
INCOME AND ENDOWMENTS						
FROM:						
Donations and Legacies	3a	217,336		144,872	362,208	322,628
Other Trading Activities	3b	6,079		1,679	7,758	31,684
Investments	3c	1		-	1	99
<u>TOTAL INCOME</u>		<u>223,416</u>		<u>146,551</u>	<u>369,967</u>	<u>354,411</u>
EXPENDITURE ON:						
Raising Funds	4a	54,189		-	54,189	3,792
Charitable Activities	4b	132,513		137,164	269,677	322,040
<u>TOTAL EXPENDITURE</u>		<u>186,702</u>		<u>137,164</u>	<u>323,867</u>	<u>325,832</u>
<u>NET INCOME/ EXPENDITURE</u>		<u>36,714</u>		<u>9,386</u>	<u>46,100</u>	<u>28,579</u>
Total Funds Brought Forward		94,527		41,195	135,722	107,143
Transfer between funds	5	(12,930)	27,879	(14,947)	-	-
<u>TOTAL FUNDS CARRIED FORWARD</u>		<u>118,310</u>	<u>27,879</u>	<u>35,634</u>	<u>181,823</u>	<u>135,722</u>

The notes on pages 18 to 26 form part of these financial statements.

BALANCE SHEET
As at 31st December 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Designated Funds £	31-Dec-21 Total £	31-Dec-20 Total £
Fixed Assets:						
Tangible assets	2	0	0	0	0	0
<u>Total Fixed Assets</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Current Assets:						
Debtors	7	19,271			19,271	16,179
Accrued Income		234			234	
Stock		1,408			1,408	1,026
Prepayments		1,897			1,897	
Cash at bank & in hand	6	100,819	35,634	27,879	164,332	130,581
Total Current Assets		123,629	35,634	27,879	187,142	147,786
Liabilities:						
Creditors: Amounts falling due within one year	8	5,319			5,319	12,064
NET CURRENT ASSETS		118,310	35,634	27,879	181,823	135,722
TOTAL ASSETS LESS CURRENT LIABILITIES		118,310	35,634	27,879	181,823	135,722
Funds of the Charity:						
Unrestricted Funds					118,310	94,527
Designated Funds					27,879	0
Restricted Funds	5				35,634	41,195
Total Funds					181,823	135,722

For the year ending 31st December 2021 the Company was entitled to exemption from audit under section 477(2) of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

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

Approved by the Directors on date 27th April 2022

Signed on their behalf by



Carolina Giraldo (Chair and Director)

1. ACCOUNTING POLICIES

Income

Recognition of Incoming Resources

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

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with related expenditure

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

Grants and Donations

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

Tax reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants

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

Gifts in Kind

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

Donated Services and Facilities

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

Volunteer Help

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

Investment Income

This is included in the accounts when receivable.

Investment gains and losses

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

Expenditure and liabilities

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

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

Grants with performance conditions

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

Grants payable without performance conditions

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

Support Costs

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

Assets

Tangible fixed assets for use by the charity are capitalised if they can be used for more than one year, and cost at least £3,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Basis of preparation

The financial statements are prepared on the historical cost basis convention (as modified to include the revaluation of investments) in accordance with the Charities Act 2011, "Accounting and Reporting by Charities" (SORP 2015), applicable accounting standards and the Companies Act 2006. The accounts have been prepared on a going concern basis. The charity meets the definition of a public benefit entity under FRS 102.

The Charity has claimed exemptions available in Section 1a of FRS 102 not to prepare a cash flow statement since it is a small charity.

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

Equipment	25%
Fixtures and Fittings	10%

2. TANGIBLE FIXED ASSETS

		Fixtures , Fittings & Equipment	TOTAL
		£	£
Cost at	31-Dec-20	7,978	7,978
Additions/disposals during year		0	0
Cost at	<u>31-Dec-21</u>	<u>7,978</u>	<u>7,978</u>
Depreciation at	31-Dec-20	7,978	7,978
Charge during year		0	0
Depreciation at	<u>31-Dec-21</u>	<u>7,978</u>	<u>7,978</u>
Net Book Value	31-Dec-20	0	0
	<u>31-Dec-21</u>	<u>0</u>	<u>0</u>

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

3. ANALYSIS OF INCOME:

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
	£	£	£	£
a) Donations and Legacies				
Individual Donations UK	66,273	2,863	69,136	67,949
Individual Donations Colombia	690		690	499
Corporate Donations	55,489	14,920	70,409	33,848
Legacies	13,696		13,696	11,103
Standing orders and direct debits	43,073	2,000	45,073	48,730
Gift Aid Reclaimed Tax	28,264	321	28,586	5,079
Grants	9,851	124,768	134,618	155,420
	217,336	144,872	362,208	322,628
b) Other Trading Activities				
Community Fundraising	159	-	159	24,449
Merchandise	979	-	979	0
Events	4,941	1,679	6,620	7,235
	6,079	1,679	7,758	31,684
c) Investments				
Interest	1	0	1	99
	1	0	1	99
TOTAL	<u>223,416</u>	<u>146,551</u>	<u>369,967</u>	<u>354,411</u>

4. ANALYSIS OF EXPENDITURE:

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
a) Raising Funds				
Event costs	2,246		2,246	3,792
Publicity and Advertising	6,564		6,564	0
Fundraising Staff UK	43,596		43,596	0
Fundraising Staff Colombia	1,783		1,783	0
	54,189		54,189	3,792
b) Charitable Activities				
Direct Project Grants	-	137,164	137,164	
Project Staff UK	72,388		72,388	
Project Staff Colombia	17,765		17,765	
Office UK	25,219		25,219	
Office Colombia	17,141		16,673	
	132,513	137,164	269,677	322,040
<u>TOTAL</u>	<u>186,702</u>	<u>137,164</u>	<u>323,867</u>	<u>325,832</u>

5. GRANTS AND RESTRICTED FUNDS

FUND RECONCILIATION					
	Balance at				Balance at
	01-Jan-21	Income	Expenditure	Transfers	31-Dec-21
Unrestricted Funds	£	£	£	£	£
Unrestricted	94,527	223,416	(186,702)	(12,931)	118,310
	94,527	223,416	(186,702)	(12,931)	118,310
Designated Funds					
Misión Gaia	-	-	-	27,879	27,879
	-	-	-	27,879	27,879
Restricted Funds					
Acadesan	10,219	23,117	(23,971)	(493)	8,871
ACJ	3,955	29,001	(24,022)	(4,395)	4,539
ACTI Workshop Bogota	3,433	-	-	-	3,433
Circulo de Estudios	447	28,151	(22,886)	(231)	5,480
Circulo de Estudios - Flights	0	7,942	(6,750)	(1,192)	0
CRAN	15,038	998	(14,594)	(150)	1,292
El Origen	0	33,426	(17,500)	(5,014)	10,912
FFF	496	1,621	(1,805)	-	312
Tiempo de Juego	7,607	22,295	(25,637)	(3,472)	793
	41,195	146,551	(137,164)	(14,947)	35,634
TOTAL FUNDS	135,722	369,967	(323,867)	-	181,823

Restricted Fund Projects

Acadesan

Works to prevent the use of child labour in illegal mining, deforestation activities and coca farming in the rural regions of Chocó & Valle del Cauca by tackling high student dropout rates and improving the quality of education. They use fun, participative educational workshops to re-engage 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.

ACJ (Asociación Cristiana de Jóvenes)

Works to improve the lives of children and adolescents who have experienced or are at high risk of CSEC, as well as supporting children and young people that have experienced conflict-related violence, including sexual violence.

ACJ has a youth centre which is a protective oasis for children and young people at risk of CSEC in the middle of the 'tolerance zone', in Santa Fe (Bogotá). In this area, children and young people are surrounded by legal sex workers and high levels of gangs and drugs. ACJ provides recreational workshops for children and young people, as well as their families where they learn about their rights and how to protect themselves from SE.

ACTI (Action for Child Trauma International)

Training workshop in Bogota for childcare professionals, in methods of trauma management.

Circulo de Estudios

Works in Quibdó (Chocó), Cartagena (Bolívar) with children and young people and teachers in schools in marginalised neighbourhoods (predominantly Afro-Colombian) to raise awareness of CSEC and how to prevent it, as well as providing psycho-social support for child survivors of sexual violence and their families. Their work with children is centred on the principle of a 'círculo' or 'circle', a workshop which combines psychosocial support and training in children's rights with dance, music and theatre.

Circulo de Estudios - Flights

A group of children and young people who attend our project with Círculo de Estudios in Quibdó travelled to Paris in an intercultural exchange programme, paid for with restricted funds donated specifically for this purpose. The young people travelled to do a joint performance 'El Bunde del Agua' a work of art comprising of music, dance and theatre, showcasing their culture and talents. The trip was to break down barriers of prejudice, discrimination and racism, and to achieve respect for diversity.

Fundación CRAN

Every year our partner CRAN (Bogotá & Meta) provides foster homes and psychosocial support to 50 children formerly associated with illegal armed groups to recover from the trauma they have experienced and help them to develop the life skills necessary to reintegrate into society, to access State support, and to navigate the legal system if necessary.

In rural areas where children face a high risk of recruitment by armed groups, CRAN educates local community organisations on how to protect around 300 children every year. It also advocates for employers, education providers and local NGOs to eradicate the stigma which these children often face, and to ensure they provide them with equal access to their services.

El Origen

Works to improve access to education in the most marginalised communities in La Guajira where poverty and school dropout rates are extremely high (only 29% finish secondary school). El Origen provides devices (tablets) and an offline application (O-lab app), which features fun, engaging and high-quality courses in basic subjects and STEAM (Science, Technology, Education, Arts and Math). Crucially, the courses are offered in local languages as well as Spanish.

FFF (Fundación Formación d'Futuros)

Helping young care leavers prepare for independent life.

Misión Gaia

Located in the rural area of Minca in Magdalena, it supports 225 students and 15 teachers in three rural schools. This project provides teachers and school management with resources and training to support to adapt and re-plan the educational process, in order to improve the quality of education. They also provide extracurricular support to the students with tutoring in STEM (Science, Technology, Engineering and Mathematics) courses, as well as English lessons. The project also provides vocational training in areas related to sustainable tourism.

Tiempo de Juego

Our partner Tiempo de Juego tackles this issue from a different angle, by promoting positive youth leadership, understanding of rights, and protective environments within and outside the family, to prevent children and young people from becoming involved in gangs and, in circumstances where they are already part of a gang, to reduce the risks they are exposed to. They work with 100 girls and boys in the juvenile justice system and residential care homes, as well as with their families. Families learn about the risks for children joining gangs and how to protect them.

6. CASH AT BANK AND IN HAND	Funds held in UK £	Funds held in Colombia £	Total 31-Dec-21 £	Total 31-Dec-20 £
Barclays Current Account	14,859	-	14,859	10,077
Barclays Savings Account	-	-	-	56
NatWest NW111 Account	40,113	-	40,113	37,395
NatWest NW212 Account	35,494	-	35,494	45,173
NatWest Capital Reserve Account	3,395	-	3,395	6,808
NatWest Reserve Account	-	-	0	1,634
Unity Trust Bank Account	51,846	-	51,846	10,777
Unity Trust Bank Reserve Account	18,625	-	18,625	18,624
Paypal Account	-	-	-	-6
Banco de Occidente Account	-	-	-	-
Colombian Petty Cash Account	-	-	-	43
<u>TOTAL</u>	<u>164,332</u>	-	<u>164,332</u>	<u>130,581</u>

7. DEBTORS	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-21 £	Total 31-Dec-20 £
Debtors	19,271	-	19,271	10,330
Accrued Income	234	-	234	4,660
Prepayments	1,897	-	1,897	1,189
<u>TOTAL</u>	<u>21,402</u>	-	<u>21,402</u>	<u>16,179</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted £	Restricted £	Total 31-Dec-21 £	Total 31-Dec-20 £
Trade Creditors	649	-	649	1,007
HMRC	2,435	-	2,435	9,137
NEST	0	-	0	420
Deferred Income	382	-	382	-
Accrued Expenditure	1,853	-	1,853	1,500
	5,319	-	5,319	12,064

9. STAFF COSTS AND NUMBERS

	2021 UK £	2021 Colombia £	2021 Total £	2020 UK £
Gross Salaries	115,985	18,670	134,655	149,321
Employer's Social Security costs	10,525	3,365	13,890	12,460
National Insurance Rebate	-	-	-4,000	-4,153
Employer's Pension Contribution	3,777	6,604	10,381	4,807
	126,287	28,639	154,926	162,435

No employees received a salary above £60,000.

Employees were engaged in the following	2021 UK	2021 Colombia	2021 Total	2020 TOTAL
Project Support	0.8	2.1	2.9	2.8
Fundraising	1.3	0.2	1.5	2.0
Administration	1.0	0.1	1.1	1.0
Activities in furtherance of objects	3.1	2.4	5.5	5.8

10. DIRECTORS AND OTHER RELATED PARTIES

A payment of £420 was made to Rhizome Films during 2021 for filming and post-production of our 30 Years Anniversary film. Rhizome Films is owned by Juan Hernandez, a trustee. This was approved by the Board after confirming reasonable cost and good quality of service.

No other trustee received any remuneration or reimbursement of expenses during the year.

Funds transferred to related party Children Change Colombia Ltd (Colombia) totalled £174,029 during 2021. Children Change Colombia Ltd (Colombia) is a subsidiary of Children Change Colombia Ltd. Staff and operations of Children Change Colombia Ltd (Colombia) are managed and governed by Children Change Colombia Ltd and its Trustees/Directors.

11. REMUNERATION OF INDEPENDENT EXAMINER

Fee paid for the independent examination of 2021 Annual Accounts was £975. (Fee paid for the 2020 Annual Accounts was £1,500 for the preparation of accounts and independent examination).

12. RISK ASSESSMENT

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

13. RESERVES POLICY

The directors have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The directors aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The directors will endeavour not to set aside funds unnecessarily.

14. PUBLIC BENEFIT

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

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CHILDREN CHANGE COLOMBIA LTD

I report to the trustees on my examination of the accounts of Children Change Colombia Ltd ("the charitable company") for the year ending 31 December 2021.

Responsibilities and basis of report

As the charitable company's trustees (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charitable company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA and ACIE, both of which are listed bodies.

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

1. accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act;
2. the accounts do not accord with those records;
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

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.



Jason Foxwell FCCA FCIE
independent-examiner.net
39 Enfield Road, Poole, BH15 3LJ

Date: **4 May 2022**

CHILDREN CHANGE COLOMBIA

England & Wales - Charity number 1075037

Accounts

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



CHILDREN CHANGE COLOMBIA LTD
(A company limited by guarantee)

DIRECTORS' REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2020

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LEGAL AND ADMINISTRATIVE INFORMATION

TRUSTEES AND DIRECTORS

- Carolina Giraldo – Chair
- Richard Drean – Honorary Treasurer
- Felipe Alviar Baquero
- Marilyn Thomson
- Janey Wall – resigned 10th November 2020
- Martin Diaz – Resigned 25 February 2020
- Eugenia Londoño – Appointed 27 August 2020
- Richard McColl – Appointed 27 August 2020
- Alex Jones – Appointed 27 August 2020
- Juan Pablo Hernandez – Appointed 27 August 2020

EXECUTIVE DIRECTOR & SECRETARY

Ángela María Carreño Malaver

REGISTERED OFFICE

The Green House
244-254 Cambridge Heath Road
London EC2A 9DA

5 Richbell Place
Holborn
London WC1N 3LA From October 1st 2020

REGISTERED CHARITY NUMBER

1075037

COMPANY NUMBER

3731943

INDEPENDENT EXAMINER

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

BANKERS

National Westminster Bank Plc
Dorking Branch
Dorking
Surrey RH4 1AX

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

Unity Trust
Nine Brindleyplace
Birmingham B1 2HB

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

CHAIR'S STATEMENT

For the year ended 31 December 2020

I must start by remarking in this yearly statement how fortunate we are to have this opportunity to report on Children Change Colombia's important work one year after the Covid-19 pandemic started, and 30 years after Children Change Colombia -CCC- was founded. We have all, sadly, witnessed the devastation the virus has caused around the world killing millions of people. And yet here we are reporting that Children Change Colombia has been able not only to consolidate a new team and a new Board of Trustees throughout the toughest moments the world has lived in recent history, but also helped five organisations, 1,807 children, their families and communities, and giving extra support to 27,000 people during the Covid emergency. Today, CCC is looking ahead hoping the hardest part of the pandemic has passed and that we are somehow starting to see the post-pandemic reality.

For most people, non key workers, the pandemic meant that reality changed from early commutes and busy offices to staying home and carrying on. It was within this context that Children Change Colombia made the important decision of closing down our offices in London and moving to a flexible shared workspace. We created a new emergency project to give extra support to our partners in Colombia during lockdown, adapted our operations to virtual and online delivery, and revised our strategic plans in order to correspond to the challenges ahead; in this sense we have reaffirmed CCC's priorities such as keep on strengthening grass roots organizations in Colombia, empowering communities and develop partnerships so we can prevent and protect children from risks. All these decisions were made looking carefully at our accounts and considering the vision of the team and trustees.

"More than ever" has almost become a mantra that I go back to every time I talk about Children Change Colombia because indeed today, "more than ever" the relevance of this organisation is re-affirmed. Even though the new reality is not strictly better than the one we knew before Covid, we have reasons to believe it will turn out, at some point, as a positive change in the future. At the beginning of 2020 when the pandemic was just starting, Colombia was immersed in post-conflict transition, trusting that the recent and stable economic and social achievements would support the great challenges the country had (and still has) in social justice and inclusion. Today, more than a year after the pandemic exploded, Colombia has more than 3 million people that fell back into poverty, more than 3.5 million young people in Colombia are neither studying nor working, and children have not been able to go back to school: in summary Colombia has moved more than 10 years backwards in social indicators.

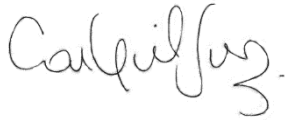
It is not surprising then, that after the restrictions of lockdown, which put millions of people in Colombia in great vulnerability, there has been a social explosion in Colombia. The world has witnessed, especially in the last months, how this country still struggles to guarantee basic human rights. Thousands of young Colombians have marched courageously for a more inclusive society where people are able to live freely and with opportunities, rather than surviving with resignation. At CCC, we stand for the right to freedom of speech and we reject violence. We understand that there is frustration and hopelessness amongst the next generations that today in Colombia feel the future does not look bright for them. Children Change Colombia stands strong in support of

these new generations who are raising their voice to demand a more equal society through music, performances, dance and determination.

I want to express my admiration to CCC's partner organisations in Colombia, for proving that despite many difficulties, weaving the social thread to connect and support people is possible. Thank you for creating alternative ways, through the arts and sports, in which children and their communities can discover how to be agents of change. As a society, we are forever in debt for your contribution.

Finally, I want to express my gratitude to all the donors, individuals and organisations that have generously contributed throughout these 30 years, enabling CCC to carry on collaborating with partners that make the change Colombia needs so desperately - and in light of the recent events, quite possibly today more than ever

Thank you,

A handwritten signature in cursive script, appearing to read 'Carolina Giraldo'.

Carolina Giraldo
Chair of Trustees

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

For the year ended 31 December 2020

The trustees present their report and accounts for the year ended 31st December 2020.

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 postaccord context. Since 2016, over 400 human rights defenders have been killed in Colombia—the highest number of any country in Latin America, according to the United Nations Office of the High Commissioner for Human Rights (OHCHR). The COVID-19 pandemic has put human rights defenders at even greater risk. During the pandemic, the authorities have reduced the protection schemes in place for some human rights defenders, and authorised activities that have put communities at increased risk.
- In 2020 Covid-19 badly affected Colombian context. Colombia has passed 1.1 million confirmed cases of COVID-19 and 32,000 deaths in 2020. A massive rise in unemployment caused by the pandemic has left millions of people facing an uncertain future, with young people and women particularly impacted. While the national level of unemployment is 17 per cent, rising to around 20 per cent in major cities, the figure is 28 per cent for women and 22 per cent for young people. The National Administrative Department of Statistics (DANE), the state's official data body, has found that the economy contracted by 6.8 per cent in 2020 due to the pandemic, the biggest fall in the country's modern history at an estimated \$70 billion dollars.

CCC's Strategic Plan 2020- 2025

In 2020 a group of Trustees and staff members analysed the current Colombian context and the situation of the Charity and designed CCC's Strategic Plan 2020- 2025. This was a participatory process. Several meetings and discussions involving the staff and Board took place to develop the Strategy. A survey conducted with staff, interns, and Trustees was also used as a tool to ensure the opinions of all members of CCC were included.

Children Change Colombia's Strategic 2020 – 2025 Plan establishes strategic guidelines and their respective objectives which will guide the organisation in the next five years. CCC has grouped the main topics it will work on the next five years into three priorities:

Neglected issues 2020- 2025

1. Sexual and gender-based violence
 - Commercial sexual exploitation of children (CSEC)
 - Promotion of sexual and reproductive rights
 - Livelihood and educational options for young sexual workers or young mothers

2. Exclusion from education
 - Child Labour
 - Children in rural and remote areas
 - Education for ethnic minorities

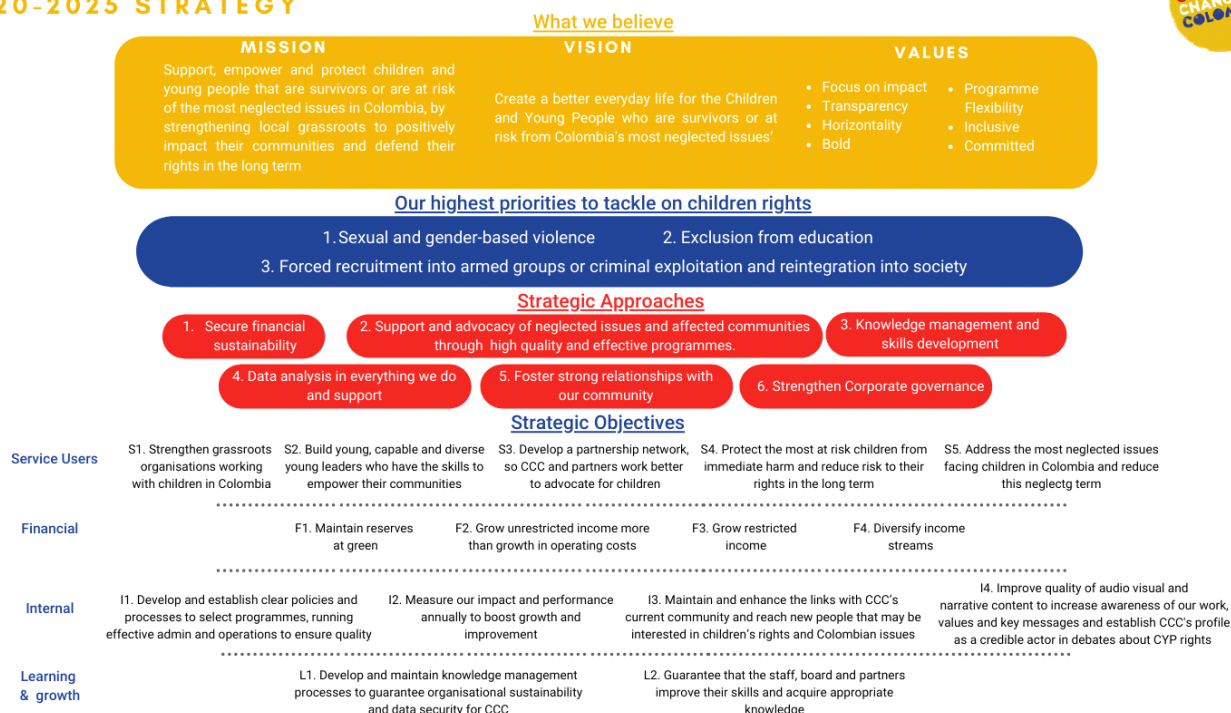
3. Forced recruitment into armed groups or criminal exploitation and reintegration into society
 - Forced recruitment by armed groups
 - Demobilised children
 - Reintegration into Society
 - Minors in juvenile justice centres
 - Livelihood and educational options for young offenders

In addition, there are 3 crosscutting topics that are involved in our current projects and that could evolve to become a higher priority: raising awareness among young people about the environment, children and young people on the move and the Pandemic.

As the political and humanitarian situation in Colombia evolves, so do the threats facing children. At CCC we continuously carry out research to identify neglected issues threatening children's rights. We use our findings to guide the direction of our work in Colombia - the issues we work on, the regions we work in, and the partner organisations we work with. The highest priorities and crosscutting topics will be reviewed at the beginning of 2023 to be sure we continue to tackle the most neglected issues in Colombia.

Strategic Map

CHILDREN CHANGE COLOMBIA 2020-2025 STRATEGY



In this map the six strategic guidelines are aligned to the fifteen strategic objectives that were established to meet our 2025 mission. For each of the six strategic guidelines, CCC has different strategic objectives, Key Performance Indicators (KPIs), goals and their respective initiatives that will show the way to how we plan to achieve our 5-year strategic plan.

Overview of work in 2020

During 2020, Children Change Colombia Ltd worked with five partner organisations. Our work over the year is described below, organised thematically by our neglected issues. This year was of course significantly impacted by Covid 19. Schools were closed and some juvenile centres did not allow the staff of our partners to visit the children. As a result of this unprecedented situation, and the fact we could not carry out in-person activities, we collaborated with our local partners to find new and innovative solutions to modify the project plans to ensure their continuity. The staff established ways to continue the activities using other methods such as home visits, telephone calls, virtual sessions, WhatsApp groups and social media communication in order to conform to all the security measures imposed by the government. Unfortunately, our partner Acadesan could not implement the project planned for 2020 as it was linked to the education establishments themselves, and CRAN has to start 6 months later. Because of this, in the neglected issue of Access to Education it was not possible to implement a development project as planned. Instead we were able to support other projects and communities with tablets so the children could continue their studies from home.

Despite the difficulties in implementing projects, it was possible to deliver almost all the activities and reach all the goals planned for the year. Additionally, we delivered a very successful "Help Colombia Covid-19 Campaign" that provided emergency relief to the communities where we implement our projects.

Help Colombia Covid-19 Campaign

Colombia went into a restricted lockdown from March until September 2020. This situation exacerbated many of the problems that already existed in Colombia. The basic needs of the most vulnerable people that we work with were not being met (food, rent, toiletries etc.). Our beneficiaries faced multiple new challenges, including physical and psychological health risks, isolation, family confinement, school closures, and high economic vulnerability. Additionally, the rates of domestic violence, child abuse and neglect also increased during the crisis.

All of the children and young people we work with come from economically disadvantaged families who rely on informal employment to survive. With little to no savings and living each day hand to mouth, parents are struggling to maintain their livelihoods. They cannot go to work and receive their daily income, which has made affording basic necessities extremely difficult. Furthermore, as schools across the country close to prevent the spread of Covid-19, most of the children from the project who rely on school nutrition programmes are being cut off from the food they need. This has also caused some of the children's support networks to fall through, losing vital contact they had with teachers, social workers etc., leaving the children more at risk than ever.

After conducting a needs assessment with all of our five current partners including CRAN and ACJ, we launched "Campaign Help Colombia Covid-19" on the 3rd of April, with the support of individual donations and institutional funding we were able to deliver emergency relief distributions during 10 months. Through this campaign, we were able to support 27,000 people by providing emergency food packages, toiletries, housing support, PPE and first aid kits, dignity kits and tablets to several communities in Chocó, Valle del Cauca, Nariño, Córdoba, Bogotá and Girardot.

Neglected issue: Sexual and gender-based violence

Project: Protecting children from violence and rebuilding protective and peaceful communities

Partner: Asociación Cristiana de Jóvenes

Location: Bogotá (Santa Fé and Los Mártires neighborhoods)

Our project with ACJ aims to protect children and young people-CYP living in poverty in Bogotá's sex work 'tolerance zone' from being groomed and sold for sex. ACJ works with children, parents, schools, shop workers, former sex workers, academics and public officials to create an effective and coordinated approach to tackling Commercial Sexual Exploitation of Children-CSEC that is better equipped to protect children's and provide those who have experienced CSEC with the support they need to recover from their trauma.

The beneficiaries of this project are CYP, their families and young women who are already involved in or have been involved in sex work or sexual exploitation that are living or studying in schools in the areas of Santa Fe and Los Martires, two of the zones in Bogotá with the highest levels of CSEC.

Project Outcomes:

- 60 beneficiaries (35 CYP and 25 families) have developed socio-economic skills that contribute to generating an environment safe from commercial and sexual exploitation of children (CSEC).
- 488 CYP can identify the risks of gender based, sexual and domestic violence and have reflected on their own experiences around these themes.
- 456 CYP have consolidated their life skills to protect themselves against sexual violence and discrimination.
- 70 CYP now can use artistic activities within their communities to promote acceptance of sexual diversity and protect CYP from sexual violence.
- 20 young leaders have developed their school's online content to help educate their peers about their sexual and reproductive rights and sexual violence and discrimination based on their gender and sexual orientation. This has contributed to improving their own school experience and that of their classmates.

- 79 CYP who completed activities about their sexual health and reproductive rights are now able to make informed decisions regarding the risks to personal safety that can be found on online platforms.
- 32 CYP who received individual counselling acquired social skills (including assertive communication and the ability to manage difficult emotions) and can now strive to improve relationships with their families and peers, which will, in the long run, be vital in protecting them from CSEC.
- 33 families of women involved in sex work have strengthened their parental skills and are better able to identify and protect themselves, as well as their children, from commercial sexual exploitation and other forms of sexual violence.
- 26 women accessed family planning services and thus strengthened practices of responsible sexual health.

In 2020, our partner ACJ provided a range of artistic activities, individual counselling and training sessions to a total of 637 CYP throughout the year. ACJ carried out a combination of face-to-face and virtual sessions focused on identifying the risks of CSEC and the different forms that it can take and what to do if they feel threatened by it. All the workshops had a focus on developing life and socio-emotional skills to strengthen their understanding of risks and prevention strategies. The workshops in 2020 had a particular focus on reproductive and sexual rights and sexual and gender diversity. ACJ also worked with the CYP and their families to develop their socio-economic skills.

Project: Reducing conflict-related sexual violence against children and young people in Quibdó

Partner: Círculo de Estudios (CDE)

Location: Quibdó, Chocó (Kennedy, Samper and Villa España neighbourhoods)

The project aimed 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 CYP 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. A common theme to all activities is a focus on artistic expression through music and dance. This offers the children a safe and creative way to express their experiences, as articulating them is often difficult or traumatic. In addition, through work with parents, guardians and youth and community leaders, as well as youth-led advocacy meetings with the local authorities, the project aims to create a protective environment for CYP in which adults are aware of their responsibility for protecting children's rights and are taking the appropriate action to do this.

Project Outcomes:

- 60 children participated in the project's activities. Of these, 25 were male and 35 were female.
- 50 children (41 male, 9 female) who were part of the programme in previous years to monitor their current situation.
- In addition, 46 young people (17 male and 29 female) have participated in the youth leadership 'círculos' (workshops) during this period.
- 92 parents and carers of the participating children received support from the project through home visits, phone calls and workshops carried out by CDE's team and community leaders. Furthermore, CDE provided psycho-social support to 50 families and carers of former children beneficiaries of the project to help them express and deal with their emotional stress as a result of the Covid-19 crisis.
- Five school teachers have been supported by the community leaders to provide both individual and group psycho-social support to some CYP at risk.
- 11 staff members from the local government including the Secretary of Health and the Secretary for Women, Diversity and Gender, as well as human rights institutions such as the Ombudsman's Office, the local Youth Centre (Casa de la Juventud), the Cultural Centre (la Casa de la Cultura) and Plan International.
- 41 community leaders have participated in the project this year, 35 female, four male, and two LGBT+.

CDE's greatest learning experience and challenge during this year arose from the Covid-19 emergency and the increase of violence in the neighbourhoods where the project has been taking place. While circumstances in the communities in which CDE works have always meant children have been exposed to circumstances that threaten their rights, the pandemic has worsened this situation and has made it possible for illegal armed groups to

further establish control in the area and increase their terrorisation strategies. The groups have imposed their regulations on these neighbourhoods with curfews and threats. This has resulted in intimidation, confinement of communities, sexual and gender-based violence and an increase in the risk of forced recruitment of children. This situation meant that the support provided by the project became more crucial than ever.

The situation with the pandemic changed the dynamics of the 'círculos'. CDE increased the number of activities with the CYP, recognising that they needed more support during this time. CDE modified the methodology to implement the activities remotely and added new topics related to aspects relating to Covid-19, especially the risks, treatment and care, and prevention. They had to adapt them to virtual and remote workspaces, which at the beginning was difficult as most of the children didn't have access to computers and/or internet in their homes. Nevertheless, CDE found a way to keep up all the activities through phone calls and virtual sessions by supporting the beneficiaries with mobile phone top-ups. CDE has had the support and collaboration of parents and caregivers who have provided devices (smartphones) to those beneficiaries who did not have them. Also, despite the obstacles imposed by the lockdown and social distancing impeding visitation and observation, CDE has had great support from families and caregivers to monitor the activities of the CYP.

CDE found that children were open to change and adapted well to the new forms of contact. One benefit was that children and families developed skills for self-learning and self-responsibility through their participation in the programme. This was also an achievement for the CDE team and the community leaders, who had the opportunity to improve their technological awareness skills through learning about online tools and platforms to carry out the activities. This new virtual reality made it possible to include new content in the 'círculos' and extend the reach of the project to more than just the local community.

Additionally, in order to protect the children and the community leaders from the violence in their neighbourhood, CDE decided to keep most activities online through the second part of 2020, and carried out some activities in small groups in the Youth Centre (Casa de la Juventud) which is one of main partners of the local government within the project. More than 300 visits and phone calls were carried out during the year to monitor the children more closely. This year they had to focus on individual psycho-social support for the children, taking into account that during the confinement violence levels rose, so the CYP were more vulnerable and emotionally unstable than ever. CDE and CCC have noticed that thanks to the interest in the 'círculos' and the project in general, the increased potential risks to children beneficiaries have been reduced. These risks have also been mitigated because of the strong social fabric that the project has helped to create between the families, the project (community leaders and CDE staff members) and the local institutions.

Neglected issue: Exclusion from education

Partner: Acadesan

Location: Rural Chocó (San Juan's river valley)

In 2019, Acadesan worked with 276 children. They participated in workshops and activities using play, physical movement and traditional afro-colombian storytelling which encouraged children to express themselves, listen to and respect others and the natural environment. The children also took part in cleaning and reforestation campaigns within their communities and learnt about the importance of protecting their environment. As well as this, 18 teachers participated in a 3-day training workshop to strengthen their teaching skills and to help them learn how to support children in the development of the skills developed through this project. Finally 9 community members participated in 2 workshops to learn about the specific human rights violations that children and young people face in their communities and how they can be better protected.

We were hoping that this project would continue and be expanded during 2020; however, the Covid-19 pandemic has hit Colombia hard and like many countries it has experienced a prolonged lockdown. Given that the country was in lockdown for the majority of 2020 and that schools across the country have been closed since March 2020 to prevent the spread of COVID-19, unfortunately Acadesan's proposed project has been on pause until they are able to work with schools once more. Here at CCC we wanted to help Acadesan support their beneficiaries in these unprecedented times so we allocated funds to help them with a Covid-protection project.

Your funding helped to provide personal protective equipment for 40 community leaders, first aid kits for 72 communities (24,000 people) and 80 tablets for 2 educational centres (800 children). The project started in 2021 supporting 200 children in 4 rural schools.

Neglected issue: Forced recruitment into armed groups or criminal exploitation and reintegration into society

Project: Children and young people creating more inclusive communities that protect them from recruitment by armed groups

Partner: Fundación CRAN

Location: Bogotá, Villavicencio and Restrepo

This project aimed to protect demobilised young people at risk of (re)recruitment into armed groups and organized crime by helping them to create better relationships with family and friends and by developing their life skills in order to build a positive future for themselves. Additionally, the project works with families and government bodies and institutions to break down the barriers to social inclusion faced by demobilised and at-risk young people. The beneficiaries of this project are young people formerly associated with armed groups that are enrolled in the government rehabilitation and reintegration programme for demobilised children under the age of 18. We also work with the foster families of these children. In addition, the project works with staff from government agencies and from local partner organisations that work with children.

Project Outcomes:

- 85% of the 47 children and young people who have experienced forced recruitment have strengthened their socio-emotional skills and learnt about the importance of protection against these dangers.
- 92% of the 26 foster parents 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.
- 9 governmental staff members have increased their awareness of the need to promote more protective environments and to break down barriers in society that inhibit the inclusion of children and young people formerly associated with armed groups.
- 2 local children organisations have incorporated part of CRAN's methodology of strengthening family and community programs to prevent risk of (re) recruitment to their own practice.

In 2020 our partner CRAN provided a series of 12 workshops for 47 children formerly associated with armed groups in the cities of Bogotá and Villavicencio. Sessions were held in small groups and through virtual platforms such as Zoom, phone calls and Whatsapp. CRAN met with each group monthly and managed to speak to each child involved in the programme on average twice a month. CRAN and CCC have found that 40 of the 47 children that we have worked with, have made great progress in developing their emotional and psychosocial capacities and practical skills to (re) integrate into society. The project has also helped them to recognise different possibilities and paths that can be pursued outside of war and conflict.

CRAN ran a total of nine group activities and group sessions with the 26 foster parents in Bogotá and Villavicencio. Through virtual platforms, the meetings consisted of activities centred around developing families' socio-emotional skills, providing them with the tools necessary to establish solid relationships and positive bonds with the children. RAN and CCC found that, 24 of the 26 foster families in the process now appreciated the importance of their role in facilitating a positive domestic environment. Families have learnt to recognise their own personal characteristics, as well as those of their children, and their impact on a supportive and positive family dynamics.

CRAN's greatest learning experience and challenge during the first six months of this project has been the need to adapt to the current situation that the COVID-19 pandemic has imposed. At the beginning of the project, CRAN had to adjust all of its activities to become distance learning activities rather than the traditional

face-to-face activities they are accustomed to. They chose to use platforms such as Zoom, Whatsapp and telephone calls to run virtual workshops and support sessions for the children and foster families. CRAN found running sessions virtually required the proposal of innovative strategies to keep the participants engaged and motivated. One benefit was that children and foster families developed skills for self-learning and self-responsibility for their participation in the programme.

CRAN found that both the children and foster families were open to change and adapted well to the new forms of contact. They recognised the effort and collaborative work that CRAN is doing to find solutions to transform the way it runs its activities. This transformation also focused more actively on integrating mental and emotional health given the consequences of the confinement periods due to Covid-19, so self-care strategies were also made to be a priority of the development process.

Another challenge for CRAN was finding organisations interested in learning from CRAN's methodologies and adopting their models, seeing as many organisations had to stop their activities as they could not continue with in-person training and/or many of their beneficiaries did not have the technological resources to participate. CRAN will continue to try to build links and share knowledge with businesses and local organisations, as they recognise how important this is to protecting children and young people from (re)recruitment.

Project: Protecting girls and boys involved in gangs: strengthening communities through youth leadership

Partner: Tiempo De Juego

Location: Bogota

This project was run in two Specialized Attention Centres (Sistema de Responsabilidad Penal Adolescente – SRPA) where young people or adolescents to whom this sanction has been imposed by the competent authority live and two Residential centres specialising in the attention of young people with a history of psychoactive substance abuse.

Online and face-to-face activities were implemented to help 218 girls and boys from four residential recovery centres (Semillas de Amor, Junior Masculino, Redentor and Nuevamente) to heal from traumas experienced before and during their gang involvement, as well as teaching life skills that will help them make positive, informed decisions about their futures.

This project also worked with 85 adults (teachers, parents and carers of the young people in and outside the project, and members of community organisations) in the two target communities, including 23 families. This work with adults helped to dispel any stigma that sets these young people apart from other members of their communities based on their life experiences – an important barrier in their successful rehabilitation.

Project Outcomes:

- 75% of the 218 young people reported feeling they have developed valuable psychosocial skills which will enable them to successfully navigate the process of leaving their detention/ care centre and access support available to them, in line with their needs and interests.
- 70% of the 218 young people had strengthened their capacities of expression and management of emotions, tension, stress and interpersonal conflicts and put in place strategies to take care of themselves and others.
- 100% of the 23 young people's families reported feeling they have developed valuable psychosocial skills, both as individuals and as a family unit, and use these to generate a protective environment within their home which supports the young person's process of leaving detention/care and building a positive future.
- 100% of 22 staff at the four target detention and care centres recognise they have improved their emotional wellbeing and gained tools for identifying ways in which they can improve the support they provide to young people as they prepare to leave the centre.
- It was possible to develop a methodological guide that includes three chapters: Youth, Families and Professionals. The methodological guide concentrates the Tiempo de Juego learning on the institutionalization processes, needs, priorities, strategies and activities, good practices, etc.

There are over 4,000 children and young people in juvenile detention in Colombia, with several thousand more currently detained in protection facilities. According to the Colombian Social Services, in the last 5 years over 15,000 children and young people (between the ages of 14 and 17) have gone through juvenile detention in Colombia.

Most Colombians have been scarred one way or another by conflict and violence. Having been recruited or involved in criminal activities as minors, young offenders are also victims of this violence. Unfortunately, many people (including their own families) do not understand or do not accept that these children are also victims. This means many children and young people face hostility and stigma when they try to re-enter their communities and families.

There are clear links between social exclusion and youth detention in Colombia. For example, the vast majority of young people in such facilities in Bogotá are from the city's most marginalised and impoverished neighbourhoods. They have backgrounds of intra-familial violence and lack a support network within their family or community. Many of these young people also have severe substance abuse problems, which began before entering the institutions but continue within them.

In Colombia, young offender facilities are run by private operators and, as a result, the approach towards children's wellbeing and quality of support young people receive varies widely. Government guidelines do stipulate that psychosocial support should be provided to young people whilst they are in detention, though the complexities of young offenders' mental health and substance abuse issues mean that the staff's focus is often on simply maintaining order. As a result, little to no attention is given to psychosocial support or life skills-building activities. Moreover, the repetitive, non-participatory and isolating nature of daily life within the centres leads to a culture of apathy among the young people.

Our partner Tiempo de Juego (TDJ) has found that when young people reach the end of their time within the facilities, they are not equipped with the socio-emotional skills, the confidence, the knowledge or the support networks they require in order to build a safe, crime and drug-free future for themselves in society.

Our experience of working in this field has shown us that leaving detention, reintegrating into society and building a safe, crime-free future are extremely stressful prospects for young people in detention in Colombia. There are no concrete guidelines set by Social Services relating to helping young people access follow-up support once they have left the centre and, in practice, neither state institutions nor the detention facilities offer this type of accompaniment.

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 in-country support 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 Bogotá.

Developing our partners' capacity:

At Children Change Colombia, we aim to provide on-going support to our partners and the communities we work with. In August 2020, we had our first Webinar, on "Resilience Skills in Times of Uncertainty". This Webinar was hosted by Marianne Focke, a psychologist who has a background working with children and adolescents to combat depression and anxiety, by using mindfulness techniques, meditation, and cognitive behavioural therapy (CBT). This webinar aimed to share a series of resilience tools and skills for people to use in their professional and personal life. Making use of resilience studies, we explored useful tools such as mental agility and optimism, and also explored resilience interventions based on positive psychology and cognitive strategies to manage anxiety and increase positive emotions. We were very happy to share this with our partners and our incredible community in both the UK and Colombia.

In November 2020, we held our second Webinar on “Building resilience in Children and Adolescents”, also hosted by Marianne Focke. As with the first one, this webinar was conducted in English and in Spanish on consecutive days. Our expert spoke about the importance of helping educate children in resilience in order to help them overcome the stresses and pressures of daily life, which is more important than ever given the fast-paced environment we live in today. We had the opportunity to share with some of our partners on this incredible day.

We have another exciting new project in the pipeline for 2021. We plan to work with Action For Child Trauma International (ACT) which is a UK based charity which aims to relieve mental distress of children who have experienced war and violence, or who are refugees.

ACT trains organisations in evidence-based approaches including CATT training (Children’s Accelerated Trauma Technique) which is a holistic, child-centred, rights-based approach to trauma treatments. CCC and ACT held a preliminary workshop online in September 2020 for our partners so that ACT and our partners could get to know each other and the needs of children in Colombia. We plan to offer training to all our partners during a 3 day seminar in Bogotá. General funds will play an important role in delivering this work in 2021, enabling us to involve all our partners in the training. Involvement in this training will have a meaningful impact in the varying contexts in which they work and enable our partners to provide better services to children and young people all over Colombia.

Developing new programmes and partnerships:

As the situation 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.

In 2020 we worked on the design of a new project and the establishment of a new partnership with the local grassroots organisation El Origen based in la Guajira. In 2021 we are launching a pilot project with our new partner El Origen, a leading young people’s organisation in Colombia with experience training and improving access to education for children and youth in the most marginalised ethnic communities through innovative technology. This project will address the neglected issue of exclusion of education in La Guajira amongst indigenous groups. It aims to improve the quality of education and allow every child to fulfil their potential. We are excited to work with El Origen and investigate the potential that technology has to ensure all children have equal opportunities to learn.

Fundraising

We are very proud to announce that even though it was a very difficult year we managed to raise our entire commitment to the four projects we implemented in 2020 and had a cross-cutting Covid-19 humanitarian relief project during 10 months to alleviate the communities we work with.

We successfully increased our cushion of general funds (reserves) from £79,113 (31st Dec 2019) to £94,527 (31st Dec 2020). Thus freeing up funds to aid cash-flow with grant giving.

Our total income fell considerably from 2019 to 2020 because 2019 was the last year that we received support from Comic Relief, and unfortunately Latin American countries, including Colombia, is no longer an area of interest for this fund or other institutional funds such as The National Lottery Community Fund and the Department for International Development. Although this was a big challenge the organisation was able to adapt and continue its work. We reduced administrative costs by closing the London office and moving to a

shared workspace, and reduced IT services and other office expenses. As a result we covered our operational costs with general funds comfortably in 2020.

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

During the year ending 31st December 2020 Children Change Colombia Ltd raised £354,411 (year ending 31st December 2019 - £493,712), the decrease due mainly (as mentioned above) by the ceasing of institutional funding available for projects in South American countries. Total expenditure for the year ending 31st December 2020 was £325,832 (year ending 31st December 2019 - £468,079). Thus, overall surplus for the financial period ending 31st December 2020 was £ 28,579 (year ending 31st December 2019 - £25,633).

Funds held for use by the charity on 31st December 2020 was £135,722 (£107,143 on 31st December 2019), of which £41,195 was restricted to projects (£28,030 on 31st December 2019), and £94,527 was unrestricted Reserves (£79,113 on 31st December 2019).

Restricted funds carried forward will be passed on to the respective project partners for which they have been donated, and unrestricted funds will be held or spent in accordance with Children Change Colombia Ltd's Reserves policy (see policy details below on page 19).

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, individuals and corporate donors. Corporate donations did particularly well during 2020 with income of £33,848 (increased from 2019 income of £16,800) thanks to valuable new partnerships established with corporate donors interested in supporting our work in Colombia.

Income from Individuals continued to provide a steady and valuable source of support, raising £133,360 during 2020 (2019 - £158,545). This income included legacy income, regular standing orders and one-off donations. As ever, we are hugely appreciative of the personal investment they make in the future of Colombia's most vulnerable children.

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 listed at the start of this report.

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 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 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.

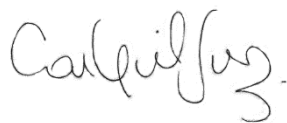
Public Benefit Statement

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

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

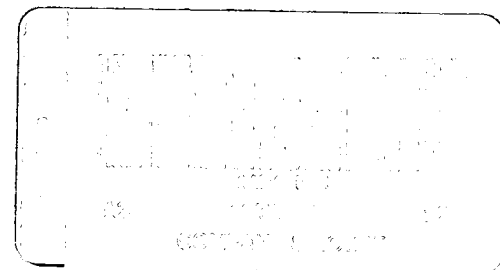
**ANNUAL REPORT
AND FINANCIAL STATEMENTS
FOR
THE YEAR ENDED
31ST DECEMBER 2020**

CHARITY REGISTRATION No: 1075037

COMPANY REGISTRATION No: 03731943

Page 2	Legal and Administrative Information
Pages 3	Report of the Directors
Page 4	Statement of Financial Activities
Page 5	Balance Sheet
Pages 6 to 12	Notes to the Financial Statements
Page 13	Independent Examiner's Report

Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF



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

**REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31ST DECEMBER 2020**

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1075037
COMPANY REGISTRATION NUMBER	3731943
START OF FINANCIAL YEAR	1st January 2020
END OF FINANCIAL YEAR	31st December 2020
DIRECTORS AT 31ST DECEMBER 2020	Carolina Giraldo (Chair) Richard Drean (Treasurer) Felipe Alviar Baquero Marilyn Thomson Martin Diaz (resigned 25 February 2020) Eugenia Londoño (appointed 27 August 2020) Richard McColl (appointed 27 August 2020) Alex Jones (appointed 27 August 2020) Juan Pablo Hernandez (appointed 27 August 2020) Janey Wall (resigned 10th November 2020)
COMPANY SECRETARY	Ángela María Carreño Malaver
REGISTERED ADDRESS	5 Richbell Place Holborn London WC1N 3LA
DATE OF INCORPORATION	12th March 1999
GOVERNING INSTRUMENT	Memorandum and Articles of Association incorporated 12th March 1999, amended by certificate of incorporation on change of name dated 16th September 2015 as amended on 26th November
PRIMARY BANKERS	National Westminster Bank Plc RH4 1AX Barclays Bank Plc GU21 1AE Unity Trust B1 2HB
ACCOUNTANTS	Independent Examiners Ltd 2 The Broadbridge Business Centre Delling Lane Bosham PO18 8NF

**CHILDREN CHANGE COLOMBIA LTD
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31ST DECEMBER 2020**

The Directors take pleasure in submitting their report and financial statements for the year ended 31st December 2020. A more detailed report can be accessed from web site [The Charity Commission - GOV.UK](http://TheCharityCommission.gov.uk)

Statement of Director's responsibilities:

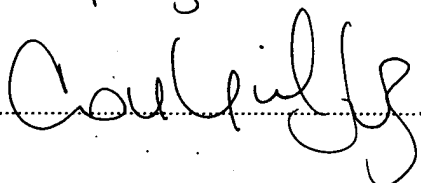
Company law requires the directors to prepare financial statements for each financial year which gives a true and fair view of the state of affairs of the company and of the profit or loss of the company during that period. In preparing those financial statements the directors are required to:

- (i) select suitable accounting policies and then apply them consistently,
- (ii) make judgements and estimates that are reasonable and prudent,
- (iii) prepare financial statements on a going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. In preparing this report the directors have taken advantage of special provisions of the Companies Act 2006 relating to small companies.

I approve the attached statement of financial activities and balance sheet for the year ended 31st December 2020, and confirm that I have made available all information necessary for its preparation.

Date 25th of August 2021

Signed by , Carolina Giraldo (Chair and Director)

CHILDREN CHANGE COLOMBIA LTD
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2020

Incorporating income and expenditure account

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2020 £	TOTAL 2019 £
INCOME AND ENDOWMENTS FROM:					
Donations and Legacies	3a	186,906	135,722	322,628	463,068
Trading Activities	3b	31,684	0	31,684	30,345
Investments	3c	99	0	99	299
Other Income	3d	0	0	0	0
TOTAL INCOME		218,689	135,722	354,411	493,712
EXPENDITURE ON:					
Raising Funds	4a	3,792	0	3,792	7,143
Charitable Activities	4b	199,483	122,557	322,040	460,936
TOTAL EXPENDITURE		203,275	122,557	325,832	468,079
NET INCOME/- EXPENDITURE		15,414	13,165	28,579	25,633
Total Funds Brought Forward		79,113	28,030	107,143	81,510
Transfer between funds	5	0	0	0	0
TOTAL FUNDS CARRIED FORWARD		94,527	41,195	135,722	107,143

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 6 to 12 form part of these financial statements.

CHILDREN CHANGE COLOMBIA LTD
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET
AS AT 31ST DECEMBER 2020

	Note	Unrestricted Funds £	Restricted Funds £	31-Dec-20 Total £	31-Dec-19 Total £
Fixed Assets					
Tangible assets	2	0	0	0	0
Current Assets					
Debtors	7	16,179	0	16,179	31,829
Stock		1,026		1,026	1,026
Cash at bank and in hand	6	89,386	41,195	130,581	82,460
Total Current Assets		106,591	41,195	147,786	115,315
Creditors: amounts falling due within one year	8	12,064	0	12,064	8,172
NET CURRENT ASSETS		94,527	41,195	135,722	107,143
TOTAL ASSETS less current liabilities		94,527	41,195	135,722	107,143
NET ASSETS		94,527	41,195	135,722	107,143
Funds of the Charity					
General Funds		94,527	0	94,527	79,113
Restricted Funds	5	0	41,195	41,195	28,030
Total Funds		94,527	41,195	135,722	107,143

For the year ending 31st December 2020 the Company was entitled to exemption from audit under section 477(2) of the Companies Act 2006 relating to small companies.

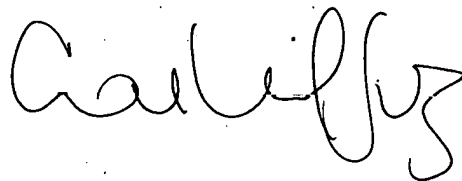
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

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

Approved by the Directors on August 25th 2021 and

Signed on their behalf by



Carolina Giraldo
Chair and Director

**CHILDREN CHANGE COLOMBIA LTD
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2020**

1. ACCOUNTING POLICIES

Incoming Resources

Recognition of Incoming Resources

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

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with related expenditure

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

Grants and Donations

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

Tax reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants

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

Gifts in Kind

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

Donated Services and Facilities

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

Volunteer Help

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

Investment Income

This is included in the accounts when receivable.

Investment gains and losses

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

Expenditure and liabilities

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

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

**CHILDREN CHANGE COLOMBIA LTD
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2020**

1. ACCOUNTING POLICIES (continued)

Grants with performance conditions

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

Grants payable without performance conditions

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

Support Costs

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

Assets

Tangible fixed assets for use by the charity are capitalised if they can be used for more than one year, and cost at least £3,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Basis of preparation

The financial statements are prepared on the historical cost basis convention (as modified to include the revaluation of investments) in accordance with the Charities Act 2011, "Accounting and Reporting by Charities" (SORP 2015), applicable accounting standards and the Companies Act 2006. The accounts have been prepared on a going concern basis. The charity meets the definition of a public benefit entity under FRS 102.

The Charity has claimed exemptions available in Section 1a of FRS 102 not to prepare a cash flow statement since it is a small charity.

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

Equipment	25%
Fixtures and Fittings	10%

2. TANGIBLE FIXED ASSETS

		Building £	Equipment £	Fittings £	TOTAL £
Cost	31-Dec-19	0	7,978	0	7,978
Additions		0	0	0	0
Cost at	31-Dec-20	0	7,978	0	7,978
Depreciation	31-Dec-19	0	7,978	0	7,978
Charge		0	0	0	0
Depreciation at	31-Dec-20	0	7,978	0	7,978
Net Book Value	31-Dec-20	0	0	0	0
	31-Dec-19	0	0	0	0

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

CHILDREN CHANGE COLOMBIA LTD
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2020

3. INCOME AND ENDOWMENTS FROM:	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2020 £	TOTAL 2019 £
a) Donations and Legacies					
Individual Donations		68,448		68,448	69,757
Corporate Donations	5	31,348	2,500	33,848	16,800
Legacies		11,103		11,103	25,586
Standing orders and covenants		48,730		48,730	51,489
Tax Reclaimed		5,079		5,079	11,713
Grants	5	22,198	133,222	155,420	287,723
		186,906	135,722	322,628	463,068
b) Trading Activities					
Community Fundraising		24,449		24,449	19,223
Events Income		7,235		7,235	11,122
		31,684	0	31,684	30,345
c) Investments					
Interest		99		99	299
		99	0	99	299
d) Other Income					
Miscellaneous Income		0		0	0
		0	0	0	0

CHILDREN CHANGE COLOMBIA LTD
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2020

4. EXPENDITURE ON:

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2020 £	TOTAL 2019 £
a) Raising Funds					
Event costs		3,792		3,792	3,008
Publicity and Advertising				0	4,135
		3,792	0	3,792	7,143
b) Charitable Activities					
Staff Costs					
UK	9	130,772		130,772	151,867
Colombia	9	31,663		31,663	31,618
Recruitments & CRB's		986		986	313
Payroll		315		315	385
Office Costs					
Premises		15,693		15,693	18,478
Operation Costs		3,295		3,295	4,055
IT		6,241		6,241	3,325
Networking		19		19	3,017
Project Support Costs					
Monitoring Visits		141		141	1,729
Field Office Costs		4,187		4,187	6,766
Project Development Costs		717		717	6,380
Grants	5		122,557	122,557	225,472
Bank Charges		888		888	1,062
Insurance		1,251		1,251	1,546
Currency Fluctuation Losses		1,099		1,099	3,003
Independent Examination Fees	8	1,500		1,500	960
Other Governance		716		716	960
		199,483	122,557	322,040	460,936

CHILDREN CHANGE COLOMBIA LTD
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2020

5. GRANTS AND RESTRICTED FUNDS

GRANTS PROVIDED FOR THE CHARITY

	Unrestricted Funds £	Restricted Funds £	Total Funds 31-Dec-20 £	Total Funds 31-Dec-19 £
Anonymous Donors	7,489	10,407	17,896	60,980
The Ashmore Foundation		28,000	28,000	5,000
The British & Foreign School Society		0	0	20,000
Bryan Guinness Charitable Trust		0	0	3,000
Comic Relief		6,880	6,880	110,323
Educational & General Charitable Trust		0	0	3,000
Evan Cornish Foundation		10,000	10,000	0
Gemini Foundation		13,000	13,000	17,000
INTO Giving		4,000	4,000	7,500
Latin America Children's Trust		38,846	38,846	36,650
Peter Stebbings Memorial Charity		0	0	10,000
Souter Charitable Trust		0	0	3,000
Other Grants received (under £3,000)	14,709	22,089	36,798	18,150
	<u>22,198</u>	<u>133,222</u>	<u>155,420</u>	<u>294,603</u>

RESTRICTED FUNDS

	Balance 01-Jan-20 £	Income £	Expenditure £	Transfers £	Balance 31-Dec-20 £
Acadesan	6,773	11,177	7,731		10,219
ACJ	8,737	27,079	31,861		3,955
ACTI Workshop Bogota	0			3,433	3,433
Circulo de Estudios	0	39,133	35,253	-3,433	447
CRAN	12,284	20,151	17,397		15,038
FFF Own Funds	92	1,118	714		496
TDJ - Comic relief	144	37,064	29,601		7,607
CCC Projects	<u>28,030</u>	<u>135,722</u>	<u>122,557</u>	<u>0</u>	<u>41,195</u>

Descriptions of Restricted funds

Acadesan - protecting children from rights abuses in illegal mining areas through re-engagement in high-quality education

ACJ - Preventing the commercial sexual exploitation of children in Bogota

ACTI (Action for Child Trauma Intl) - Training workshop in Bogota for childcare professionals, in methods of trauma management

Circulo de Estudios - reducing conflict related sexual violence against children and young people

CRAN - social inclusion for demobilised young people and children at risk of recruitment

FFF (Fundación Formación d' Futuros) - helping young care leavers prepare for independent life

TDJ (Tiempo de Juego) - Change the Game: Preventing and reducing risks in gangs

CHILDREN CHANGE COLOMBIA LTD
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2020

6. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-20 £	Total 31-Dec-19 £
Barclays Current Account	10,077	-	10,077	4,713
Barclays Savings Account	56	-	56	56
NatWest No.1 Account	37,395	-	37,395	1,885
NatWest No.2 Account	3,978	41,195	45,173	1,000
NatWest Capital Reserve Account	6,808	-	6,808	12,778
NatWest Reserve Account	1,634	-	1,634	15,181
Banco de Occidente Account		-	0	8,391
Unity Trust Bank Account	10,777	-	10,777	19,627
Unity Trust Bank Reserve Account	18,624	-	18,624	18,587
Paypal	-6	-	-6	142
Cash Account	43	-	43	100
	89,386	41,195	130,581	82,460

7. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-20 £	Total 31-Dec-19 £
Debtors	10,330	-	10,330	-
Accrued Income	4,660	-	4,660	27,633
Prepayments	1,189	-	1,189	4,196
	16,179	-	16,179	31,829

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-20 £	Total 31-Dec-19 £
Trade Creditors	1,007	-	1,007	755
PAYE	9,137	-	9,137	6,389
NEST	420	-	420	-
Accrued Expenditure	1,500	-	1,500	1,028
	12,064	-	12,064	8,172

CHILDREN CHANGE COLOMBIA LTD
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2020

9. STAFF COSTS AND NUMBERS

The Charity runs a PAYE scheme, as detailed below:

	2020	2019
	£	£
Gross Salaries	149,321	176,042
Employer's National Insurance Costs	12,460	13,740
NI & Maternity Pay Rebates	-4,153	-11,623
Pension Contributions	4,807	5,326
	162,435	183,485

Employees were engaged in the following activities:

	2020	2019
	TOTAL	TOTAL
Colombian Project Support	2.8	3.4
Fundraising	2	2
Administration	1	0.6
Activities in furtherance of organisation's objects	5.8	6.0

No employees received emoluments in the range of £50,000 to £60,000, or higher.

10. DIRECTORS AND OTHER RELATED PARTIES

No payments were made to directors or any persons connected with them during this financial period. No material transaction took place between the organisation and a director or any person connected with them.

11. RISK ASSESSMENT

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

12. RESERVES POLICY

The directors have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The directors aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The directors will endeavour not to set aside funds unnecessarily.

13. PUBLIC BENEFIT

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

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of Children Change Colombia Ltd on the accounts for the year ended 31st December 2020 set out on pages 4 to 12.

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 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 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 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.

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 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of recommended Practice: Accounting and Reporting by Charities.

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
Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
West Sussex
PO18 8NF



Date: 13th September 2021

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

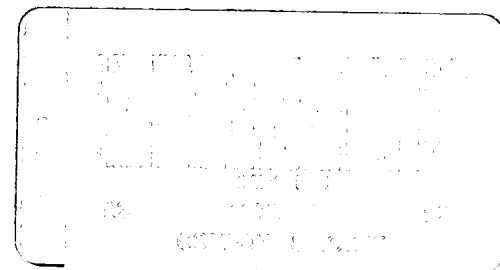
**ANNUAL REPORT
AND FINANCIAL STATEMENTS
FOR
THE YEAR ENDED
31ST DECEMBER 2020**

CHARITY REGISTRATION No: 1075037

COMPANY REGISTRATION No: 03731943

Page 2	Legal and Administrative Information
Pages 3	Report of the Directors
Page 4	Statement of Financial Activities
Page 5	Balance Sheet
Pages 6 to 12	Notes to the Financial Statements
Page 13	Independent Examiner's Report

Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF



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

**REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31ST DECEMBER 2020**

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1075037
COMPANY REGISTRATION NUMBER	3731943
START OF FINANCIAL YEAR	1st January 2020
END OF FINANCIAL YEAR	31st December 2020
DIRECTORS AT 31ST DECEMBER 2020	Carolina Giraldo (Chair) Richard Drean (Treasurer) Felipe Alviar Baquero Marilyn Thomson Martin Diaz (resigned 25 February 2020) Eugenia Londoño (appointed 27 August 2020) Richard McColl (appointed 27 August 2020) Alex Jones (appointed 27 August 2020) Juan Pablo Hernandez (appointed 27 August 2020) Janey Wall (resigned 10th November 2020)
COMPANY SECRETARY	Ángela María Carreño Malaver
REGISTERED ADDRESS	5 Richbell Place Holborn London WC1N 3LA
DATE OF INCORPORATION	12th March 1999
GOVERNING INSTRUMENT	Memorandum and Articles of Association incorporated 12th March 1999, amended by certificate of incorporation on change of name dated 16th September 2015 as amended on 26th November
PRIMARY BANKERS	National Westminster Bank Plc RH4 1AX Barclays Bank Plc GU21 1AE Unity Trust B1 2HB
ACCOUNTANTS	Independent Examiners Ltd 2 The Broadbridge Business Centre Delling Lane Bosham PO18 8NF

**CHILDREN CHANGE COLOMBIA LTD
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31ST DECEMBER 2020**

The Directors take pleasure in submitting their report and financial statements for the year ended 31st December 2020. A more detailed report can be accessed from web site [The Charity Commission - GOV.UK](http://TheCharityCommission.gov.uk)

Statement of Director's responsibilities:

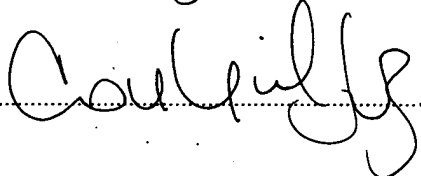
Company law requires the directors to prepare financial statements for each financial year which gives a true and fair view of the state of affairs of the company and of the profit or loss of the company during that period. In preparing those financial statements the directors are required to:

- (i) select suitable accounting policies and then apply them consistently,
- (ii) make judgements and estimates that are reasonable and prudent,
- (iii) prepare financial statements on a going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. In preparing this report the directors have taken advantage of special provisions of the Companies Act 2006 relating to small companies.

I approve the attached statement of financial activities and balance sheet for the year ended 31st December 2020, and confirm that I have made available all information necessary for its preparation.

Date 25th of August 2021

Signed by , Carolina Giraldo (Chair and Director)

**CHILDREN CHANGE COLOMBIA LTD
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2020**

Incorporating income and expenditure account

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2020 £	TOTAL 2019 £
INCOME AND ENDOWMENTS FROM:					
Donations and Legacies	3a	186,906	135,722	322,628	463,068
Trading Activities	3b	31,684	0	31,684	30,345
Investments	3c	99	0	99	299
Other Income	3d	0	0	0	0
TOTAL INCOME		218,689	135,722	354,411	493,712
EXPENDITURE ON:					
Raising Funds	4a	3,792	0	3,792	7,143
Charitable Activities	4b	199,483	122,557	322,040	460,936
TOTAL EXPENDITURE		203,275	122,557	325,832	468,079
NET INCOME/- EXPENDITURE		15,414	13,165	28,579	25,633
Total Funds Brought Forward		79,113	28,030	107,143	81,510
Transfer between funds	5	0	0	0	0
TOTAL FUNDS CARRIED FORWARD		94,527	41,195	135,722	107,143

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 6 to 12 form part of these financial statements.

CHILDREN CHANGE COLOMBIA LTD
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET
AS AT 31ST DECEMBER 2020

	Note	Unrestricted Funds £	Restricted Funds £	31-Dec-20 Total £	31-Dec-19 Total £
Fixed Assets					
Tangible assets	2	0	0	0	0
Current Assets					
Debtors	7	16,179	0	16,179	31,829
Stock		1,026		1,026	1,026
Cash at bank and in hand	6	89,386	41,195	130,581	82,460
Total Current Assets		106,591	41,195	147,786	115,315
Creditors: amounts falling due within one year	8	12,064	0	12,064	8,172
NET CURRENT ASSETS		94,527	41,195	135,722	107,143
TOTAL ASSETS less current liabilities		94,527	41,195	135,722	107,143
NET ASSETS		94,527	41,195	135,722	107,143
Funds of the Charity					
General Funds		94,527	0	94,527	79,113
Restricted Funds	5	0	41,195	41,195	28,030
Total Funds		94,527	41,195	135,722	107,143

For the year ending 31st December 2020 the Company was entitled to exemption from audit under section 477(2) of the Companies Act 2006 relating to small companies.

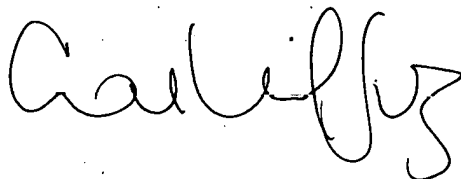
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

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

Approved by the Directors on August 25th 2021 and

Signed on their behalf by



Carolina Giraldo
Chair and Director

**CHILDREN CHANGE COLOMBIA LTD
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2020**

1. ACCOUNTING POLICIES

Incoming Resources

Recognition of Incoming Resources

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

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with related expenditure

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

Grants and Donations

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

Tax reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants

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

Gifts in Kind

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

Donated Services and Facilities

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

Volunteer Help

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

Investment Income

This is included in the accounts when receivable.

Investment gains and losses

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

Expenditure and liabilities

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

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

**CHILDREN CHANGE COLOMBIA LTD
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2020**

1. ACCOUNTING POLICIES (continued)

Grants with performance conditions

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

Grants payable without performance conditions

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

Support Costs

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

Assets

Tangible fixed assets for use by the charity are capitalised if they can be used for more than one year, and cost at least £3,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Basis of preparation

The financial statements are prepared on the historical cost basis convention (as modified to include the revaluation of investments) in accordance with the Charities Act 2011, "Accounting and Reporting by Charities" (SORP 2015), applicable accounting standards and the Companies Act 2006. The accounts have been prepared on a going concern basis. The charity meets the definition of a public benefit entity under FRS 102.

The Charity has claimed exemptions available in Section 1a of FRS 102 not to prepare a cash flow statement since it is a small charity.

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

Equipment	25%
Fixtures and Fittings	10%

2. TANGIBLE FIXED ASSETS

		Building £	Equipment £	Fittings £	TOTAL £
Cost	31-Dec-19	0	7,978	0	7,978
Additions		0	0	0	0
Cost at	31-Dec-20	0	7,978	0	7,978
Depreciation	31-Dec-19	0	7,978	0	7,978
Charge		0	0	0	0
Depreciation at	31-Dec-20	0	7,978	0	7,978
Net Book Value	31-Dec-20	0	0	0	0
	31-Dec-19	0	0	0	0

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

**CHILDREN CHANGE COLOMBIA LTD
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2020**

3. INCOME AND ENDOWMENTS FROM:	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2020 £	TOTAL 2019 £
a) Donations and Legacies					
Individual Donations		68,448		68,448	69,757
Corporate Donations	5	31,348	2,500	33,848	16,800
Legacies		11,103		11,103	25,586
Standing orders and covenants		48,730		48,730	51,489
Tax Reclaimed		5,079		5,079	11,713
Grants	5	22,198	133,222	155,420	287,723
		186,906	135,722	322,628	463,068
b) Trading Activities					
Community Fundraising		24,449		24,449	19,223
Events Income		7,235		7,235	11,122
		31,684	0	31,684	30,345
c) Investments					
Interest		99		99	299
		99	0	99	299
d) Other Income					
Miscellaneous Income		0		0	0
		0	0	0	0

CHILDREN CHANGE COLOMBIA LTD
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2020

4. EXPENDITURE ON:

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2020 £	TOTAL 2019 £
a) Raising Funds					
Event costs		3,792		3,792	3,008
Publicity and Advertising				0	4,135
		3,792	0	3,792	7,143
b) Charitable Activities					
Staff Costs					
UK	9	130,772		130,772	151,867
Colombia	9	31,663		31,663	31,618
Recruitments & CRB's		986		986	313
Payroll		315		315	385
Office Costs					
Premises		15,693		15,693	18,478
Operation Costs		3,295		3,295	4,055
IT		6,241		6,241	3,325
Networking		19		19	3,017
Project Support Costs					
Monitoring Visits		141		141	1,729
Field Office Costs		4,187		4,187	6,766
Project Development Costs		717		717	6,380
Grants	5		122,557	122,557	225,472
Bank Charges		888		888	1,062
Insurance		1,251		1,251	1,546
Currency Fluctuation Losses		1,099		1,099	3,003
Independent Examination Fees	8	1,500		1,500	960
Other Governance		716		716	960
		199,483	122,557	322,040	460,936

CHILDREN CHANGE COLOMBIA LTD
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2020

5. GRANTS AND RESTRICTED FUNDS

GRANTS PROVIDED FOR THE CHARITY

	Unrestricted Funds £	Restricted Funds £	Total Funds 31-Dec-20 £	Total Funds 31-Dec-19 £
Anonymous Donors	7,489	10,407	17,896	60,980
The Ashmore Foundation		28,000	28,000	5,000
The British & Foreign School Society		0	0	20,000
Bryan Guinness Charitable Trust		0	0	3,000
Comic Relief		6,880	6,880	110,323
Educational & General Charitable Trust		0	0	3,000
Evan Cornish Foundation		10,000	10,000	0
Gemini Foundation		13,000	13,000	17,000
INTO Giving		4,000	4,000	7,500
Latin America Children's Trust		38,846	38,846	36,650
Peter Stebbings Memorial Charity		0	0	10,000
Souter Charitable Trust		0	0	3,000
Other Grants received (under £3,000)	14,709	22,089	36,798	18,150
	<u>22,198</u>	<u>133,222</u>	<u>155,420</u>	<u>294,603</u>

RESTRICTED FUNDS

	Balance 01-Jan-20 £	Income £	Expenditure £	Transfers £	Balance 31-Dec-20 £
Acadesan	6,773	11,177	7,731		10,219
ACJ	8,737	27,079	31,861		3,955
ACTI Workshop Bogota	0			3,433	3,433
Circulo de Estudios	0	39,133	35,253	-3,433	447
CRAN	12,284	20,151	17,397		15,038
FFF Own Funds	92	1,118	714		496
TDJ - Comic relief	144	37,064	29,601		7,607
CCC Projects	<u>28,030</u>	<u>135,722</u>	<u>122,557</u>	<u>0</u>	<u>41,195</u>

Descriptions of Restricted funds

Acadesan - protecting children from rights abuses in illegal mining areas through re-engagement in high-quality education

ACJ - Preventing the commercial sexual exploitation of children in Bogota

ACTI (Action for Child Trauma Intl) - Training workshop in Bogota for childcare professionals, in methods of trauma management

Circulo de Estudios - reducing conflict related sexual violence against children and young people

CRAN - social inclusion for demobilised young people and children at risk of recruitment

FFF (Fundación Formación d' Futuros) - helping young care leavers prepare for independent life

TDJ (Tiempo de Juego) - Change the Game: Preventing and reducing risks in gangs

CHILDREN CHANGE COLOMBIA LTD
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2020

6. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-20 £	Total 31-Dec-19 £
Barclays Current Account	10,077	-	10,077	4,713
Barclays Savings Account	56	-	56	56
NatWest No.1 Account	37,395	-	37,395	1,885
NatWest No.2 Account	3,978	41,195	45,173	1,000
NatWest Capital Reserve Account	6,808	-	6,808	12,778
NatWest Reserve Account	1,634	-	1,634	15,181
Banco de Occidente Account		-	0	8,391
Unity Trust Bank Account	10,777	-	10,777	19,627
Unity Trust Bank Reserve Account	18,624	-	18,624	18,587
Paypal	-6	-	-6	142
Cash Account	43	-	43	100
	89,386	41,195	130,581	82,460

7. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-20 £	Total 31-Dec-19 £
Debtors	10,330	-	10,330	-
Accrued Income	4,660	-	4,660	27,633
Prepayments	1,189	-	1,189	4,196
	16,179	-	16,179	31,829

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-20 £	Total 31-Dec-19 £
Trade Creditors	1,007	-	1,007	755
PAYE	9,137	-	9,137	6,389
NEST	420	-	420	-
Accrued Expenditure	1,500	-	1,500	1,028
	12,064	-	12,064	8,172

**CHILDREN CHANGE COLOMBIA LTD
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2020**

9. STAFF COSTS AND NUMBERS

The Charity runs a PAYE scheme, as detailed below:

	2020	2019
	£	£
Gross Salaries	149,321	176,042
Employer's National Insurance Costs	12,460	13,740
NI & Maternity Pay Rebates	-4,153	-11,623
Pension Contributions	4,807	5,326
	162,435	183,485

Employees were engaged in the following activities:

	2020	2019
	TOTAL	TOTAL
Colombian Project Support	2.8	3.4
Fundraising	2	2
Administration	1	0.6
Activities in furtherance of organisation's objects	5.8	6.0

No employees received emoluments in the range of £50,000 to £60,000, or higher.

10. DIRECTORS AND OTHER RELATED PARTIES

No payments were made to directors or any persons connected with them during this financial period. No material transaction took place between the organisation and a director or any person connected with them.

11. RISK ASSESSMENT

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

12. RESERVES POLICY

The directors have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The directors aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The directors will endeavour not to set aside funds unnecessarily.

13. PUBLIC BENEFIT

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

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of Children Change Colombia Ltd on the accounts for the year ended 31st December 2020 set out on pages 4 to 12.

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 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 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 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.

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 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of recommended Practice: Accounting and Reporting by Charities.

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
Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
West Sussex
PO18 8NF



Date: 13th September 2021