



**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