

# FRIENDS OF COLOMBIA FOR SOCIAL AID

England & Wales · Charity number 274778

## Details

|             |                                                         |
|-------------|---------------------------------------------------------|
| Other names | FOCSA                                                   |
| Status      | Registered                                              |
| Legal form  | Trust                                                   |
| Registered  | 1978-03-01                                              |
| Register    | <a href="#">View on the Charity Commission register</a> |

## Contact

|         |                                                           |
|---------|-----------------------------------------------------------|
| Address | Flat 3<br>32A Russell Hill<br>Purley<br>Surrey<br>CR8 2JA |
| Phone   | 07796308221                                               |
| Email   | <a href="mailto:info@focsa.org">info@focsa.org</a>        |
| Website | <a href="http://www.focsa.org">www.focsa.org</a>          |

## Activities

**Objects:** FOR THE PURPOSE OF RELIEVING THE NEED, HARDSHIP OR DISTRESS OF PERSONS WHO ARE OF COLOMBIAN NATIONALITY, THEIR FAMILIES AND DEPENDANTS AND IN PARTICULAR BY MAKING GRANTS OF MONEY, CLOTHING OR OTHERWISE TO OR FOR THE BENEFIT OF SUCH PERSONS.

**Activities:** Our mission is to help improve the lives of the most disadvantaged children of Colombia. We fulfill our mission by donating medical, educational and other necessary equipment to institutions that have been set up to help these children.

## Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief
- **Who:** Children/young People, People With Disabilities

## Geography

- **Area of benefit:** GREAT BRITAIN AND COLOMBIA
- Colombia

## Finances

| Period end | Income  | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2024-12-31 | £91,292 | £62,094     | -      | -         |
| 2023-12-31 | £31,507 | £53,968     | -      | -         |
| 2022-12-31 | £67,911 | £47,991     | -      | -         |
| 2021-12-31 | £44,246 | £23,156     | -      | -         |
| 2020-12-31 | £40,614 | £45,664     | -      | -         |

## Trustees

| Name                           | Role  | Appointed  |
|--------------------------------|-------|------------|
| <b>Maria Parada Rajmankina</b> | Chair | 2021-06-02 |
| AMANDA ARDILA MA               |       |            |
| CLEMENCIA CORRADINE            |       | 2015-03-17 |
| Felipe Posada Amezquita        |       | 2018-11-30 |
| Lauren Driver Page             |       | 2024-10-14 |
| Patricia Marulanda             |       | 2023-07-04 |
| Silvia Eberstein               |       | 2023-07-04 |

**FRIENDS OF COLOMBIA FOR SOCIAL AID**

England & Wales - Charity number 274778

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# Accounts

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FRIENDS OF COLOMBIA FOR SOCIAL AID  
Registered Charity Number 274778



TRUSTEE REPORT AND ACCOUNTS  
31st December 2024

The Trustees present their report and independently examined financial statements for the year ended 31 December 2024.

### Reference and Administrative Information

Charity Name: Friends of Colombia for Social Aid

Charity Registration Number 274778

Registered address: Flat 3  
32A Russell Hill  
PURLEY  
Surrey  
CR8 2JA

Patron The Baroness Hooper CMG

### Trustees

Mrs Maria Patricia Marulanda Calero

Mr Felipe Posada

Mrs Amanda Ardila

Ms Clemencia Corradine

Mrs Xihomara Paulina Zentner

Mrs Maria Parada

Mrs Lauren Page

Mrs Silvia Eberstein

President

Chair

Treasurer, appointed on 1st October 2024

### Independent Examiner

Scotch Accounting Ltd

### Bankers

HSBC

CCLA

Email : [info@focsa.org](mailto:info@focsa.org)

Website: [www.focsa.org](http://www.focsa.org)

Phone : 0777 177 0883

## Message from the President of Friends of Colombia for Social Aid (FOCSA) for the 49th Annual General Meeting

Dear Friends, Supporters, Volunteers and Members of FOCSA,

As we reflect on the past year, I would like to express my heartfelt gratitude to all those who have contributed to FOCSA's work throughout 2024.

Whether through generous donations, tireless volunteer efforts, supportive partnerships, or kind encouragement, your commitment has helped us sustain and strengthen our mission. Thanks to this collective support, we were able to continue funding vital projects in Colombia — many of them focused on improving the lives of children in vulnerable communities, by providing better health, care, and opportunity.

In the UK, we remained active and connected, and I would particularly like to thank everyone who supported and participated in our events — whether attending, organising, or helping behind the scenes. Your presence and energy give life to our fundraising efforts and help grow the spirit of solidarity that defines FOCSA.

To our donors, volunteers, supporters, friends, and sponsors: thank you. You are part of a generous and compassionate community, and it is your continued belief in our cause that enables us to keep walking this path of hope and support — together, for Colombia and especially for its children.

With warmest thanks,  
Patricia Marulanda  
President, FOCSA

## **Structure, Governance and management Governing Document**

Friends of Colombia for Social Aid (FOCSA) is constituted as a charitable Trust. The Trust was established in 1977 under a Trust Deed (as amended) which established the objects and powers of the charitable Trust.

### **Mission**

Our mission is to help to improve the lives of the most disadvantaged children in Colombia. We fulfill our mission by donating medical, educational and other vital equipment to hospitals and specialist institutions that treat these children and improve the quality of their lives.

### **Recruitment and Appointment of Trustees**

Mrs Maria Patricia Marulanda Calero was unanimously re-elected and formally confirmed as President on the 1<sup>st</sup> October 2024. Mrs Lauren Page was appointed Treasurer on the 1st October 2024 replacing Diana Herrera.

### **Organisational Structure**

The Board of Trustees meets on a quarterly basis and is responsible for the strategic direction and policy of the charity. A scheme of delegation is in place and the day-to-day responsibility for the charitable activities lies with an Executive Committee of volunteers. The President of the Charity sits on both the Board of Trustees and the Executive Committee.

### **Objectives and Activities**

In planning our objectives each year we have regard to the Charities Commission general guidance on public benefits.

### **Principal Funding Sources**

Our main sources of Funding are the profits from organising Fundraising Events and unrestricted donations.

### **Grant Making Policy**

The Charity provides donations to FOCSA Bogota, for the purchase and donation of medical equipment in Colombia. All charitable donations of over £10,000 are approved by the Board of Trustees.

## Investment Policy

Aside from retaining a prudent amount in reserves each year most of the Charity's funds are to be spent on the charitable objects in the short term so there are few funds available for long-term investment. Having considered possible options the Trustees decided to place surplus funds into a call deposit account with the CCLA Charities Deposit Fund.

## Reserves Policy

The Trustees have examined the Charity's requirements for reserves in light of the main risks to the organization. The fixed costs of the Charity are very low, and it owns no property, as a result the risks to the long-term financial sustainability of the Charity are small. It has established a policy whereby the minimum level of reserves should be £30,000 approximately equivalent to the cost of organizing fundraising events and administration of the Charity for one year.

Trustees are confident that at this level they would be able to continue the current activities of the Charity. The administration costs related to organizing fundraising events (£31,866) and administration of the Charity (£3,517) during 2024 amounted to £35,383. The charity only hold the spring fiesta every other year, therefore the level of reserves required for 2025 will be significantly lower, estimated at £5,500. Therefore the present level of reserves available to the Charity of £102,734, therefore, are more than adequate.

## **Fundraising activities in 2024**

During 2024 we continued our fundraising activities, mainly from events and other donations.

Our events were:

- Royal Parks Half Marathon – raised a total of £12,078 and after expenses of £1,776 made a substantial profit of £10,302.
- The Spring Fiesta raised a total of £63,428 and after expenses of £30,090 made a substantial profit of £33,338.

Other donations included and added up to £13,626

## **Donations to Medical Institutions in 2024 – Equipment delivered**

During 2024 FOCSA donated £26,711 (2023 £40,500) to FOCSA Bogota to support various projects.

The year 2024 marked an exciting chapter in our commitment to extending a helping hand to those who need it most. Throughout the year, we carried out three impactful donations that will transform the lives of 17,570 children and adolescents, who face adversity in the remote and diverse regions of Colombia. These donations were made full of expectation, representing rays of light crossing the darkness and reaching places where the need is deepest. From the highest mountains to the most remote valleys, our commitment to serving the marginalized communities knows no limits or borders.

These projects are not just numbers on a list but are living testimonies of our firm commitment to spreading well-being. Each benefitted child and adolescent is a story of rebirth and a reminder that, together, we can transform the world, one donation at a time.

### **ESE HOSPITAL DE SAN JUAN DE DIOS, Carmen de Viboral, Antioquia, £16,611**

**San Juan de Dios Hospital** is a **low-complexity facility** that provides emergency care, hospitalisation, outpatient consultations, diagnostic services, targeted protection programmes, and early detection for **16,614 children and young people per year** across the municipality.

The hospital required the **replacement of outdated dental units** and the acquisition of other essential basic equipment.

#### **The following items were donated:**

- 4 fixed dental units
- 1 portable dental unit
- 5 wall-mounted blood pressure monitors
- 5 wall-mounted sensory organ diagnostic units
- 8 infantometers
- 8 stadiometers
- 1 hormonal testing analyser for the laboratory

**ESE HOSPITAL UNIVERSITARIO HERNANDO MONCALEANO PERDOMO, Neiva, Huila, £8,600**

This institution is a Level 3 hospital located in the south of the country, serving the regions of Huila, Caquetá, Putumayo, southern Tolima, and eastern Cauca.

It provides care for approximately 900 children per year, many of whom require specialised neonatal services.

They required equipment for the **neonatal intensive care unit** to monitor **critically ill and premature newborns**, and to ensure adequate oxygenation of the brain and other vital organs.

Item donated: Root Oximetry module with accessories to monitor brain perfusion in newborn babies.

**PROYECTO UNIÓN HOGAR SANTA RITA DE CASCIA, Bogotá, £1,500**

This project is an inclusive space providing comprehensive care for children with chronic illnesses and/or disabilities. It served approximately 56 children per year.

The following item was donated: 10 basic cot beds

**FOCSA BOGOTA**

The FOCSA Bogotá Committee has been incredibly active and supportive throughout 2024, as always. They have identified projects, contacted medical institutions and hospitals, as well as equipment providers and communities that have greatly benefited from our donations. We are truly grateful for their ongoing support in ensuring that our donations are properly executed and followed up accordingly.

Our deepest and sincerest thanks go to the entire FOCSA Bogotá volunteer team, led by its president, **María Cristina Kley**, and to our Head of Projects at FOCSA UK, **Margarita González**,

## Financial Review

### About Receipts:

Total receipts for the year were £91,292 made up of events (83%), Donations (15%) and interest received (2%).

Event Receipts total for the year were £75,506 (2023 £20,136), with the two main fund raising activities being: The Spring Fiesta 2024 being a key fundraising event which FOCSA hold every other year raised a total £63,428 and The Royal Parks Run raising a total of £12,078 (2023 £10,704) which continues to be a key annual fundraising event for FOCSA.

Adhoc donations were given throughout the year totalling £13,626 (2023 £9,601) towards supporting FOCSA's cause. Lastly, FOCSA received income from investment activities via money market funds managed by CCLA, which in 2024 totalled £2,160 (2023 £1,770)

### About Payments:

In order to conduct this year's events, FOCSA expended a total of £31,866 (2023 £12,001) of which £30,090 is represented by The Spring Fiesta, £1,776 for the Royal Parks Half Marathon 2024.

Total admin expenses in 2024 were £3,518 (2023 £1,468), detailed in the notes to the accounts.

The total net income before donations was £55,909 (2023 £18,039).

During 2024, FOCSA donated a total of £26,711 (2023 £40,500) fulfilling its mandate to support hospital infrastructure and medical equipment for children located in low-income zones in Colombia, with a significant impact on multiple communities around the country.

### About Final Cash and Reserves:

FOCSA closes 2024 with a significant amount of cash in its accounts totaling £100,377 (2023 £73,536) held in its HSBC account (56%) and CCLA accounts (44%). Of this balance, allowing for the minimum reserve level of £30,000, an amount in excess of £70,000 is available for future donations.

### Final Note Regarding Financial Review:

The Financial statement for the year ended 2024 has been prepared on an accrual basis, in 2023 they were prepared on a Receipts and Payments basis.

## Plans for Future Periods

FOCSA's plans for the future are in line with our Mission to help improve the lives of the most disadvantaged children in Colombia by raising funds and donating medical, educational, and other vital equipment to hospitals and specialist institutions providing treatment to disadvantaged children, therefore improving their quality of life.

In terms of fundraising, during 2025 we expect to continue to raise funds through a variety of events including the Summer Walk, Royal Parks Half Marathon, as well as direct donations to the Charity.

In terms of donations to hospitals and institutions, in 2025 we expect to continue identifying the best projects to benefit from our donations, executing our donations, and monitoring our program.

We acknowledge that we currently hold significant excess reserves and are looking for larger projects to undertake during 2025 which will hopefully see a rise in our donations to Bogota for 2025.

## Responsibilities of the Trustees

The Trustees are responsible for preparing the Trustees' Report and Accounts in accordance with applicable law and United Kingdom Accounting Standards. The Trustees have elected to prepare the accounts on a receipts and payments basis under Section 133 of the Charities Act 2011.

The law applicable to charities in England and Wales 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 receipts and payments of the charity for that period.

The Trustees are responsible for maintaining proper accounting records which 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed/constitution. 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.

**Approved by the Trustees on** 9th September 2025 **and signed on their behalf by:**

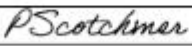
A handwritten signature in black ink, appearing to read 'Felipe Posada', with a long horizontal stroke extending to the right.

**Mr Felipe Posada**  
**Chair**

A handwritten signature in black ink, appearing to read 'Lauren Page', with a large 'L' and 'P'.

**Mrs Lauren Page**  
**Treasurer**

FRIENDS OF COLOMBIA FOR SOCIAL AID  
TRUSTEE REPORT AND ACCOUNTS FOR YEAR ENDED 31<sup>ST</sup> DECEMBER 2024

|                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                            |                          |
|-----------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|--------------------------|
| <b>Report to the trustees</b>                                   | <small>Charity Name</small><br>FRIENDS OF COLOMBIA FOR SOCIAL AID                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                            |                          |
| <b>On accounts for the year ended</b>                           | 31 DECEMBER 2024                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>Charity no (if any)</b> | 274778                   |
| <b>Set out on pages</b>                                         | 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                            |                          |
|                                                                 | I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 December 2024.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                            |                          |
| <b>Responsibilities and basis of report</b>                     | As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").<br><br>I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                            |                          |
| <b>Independent examiner's statement</b>                         | I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination, which gives me cause to believe that in, any material respect: <ul style="list-style-type: none"> <li>• the accounting records were not kept in accordance with section 130 of the Charities Act; or</li> <li>• the accounts did not accord with the accounting records; or</li> <li>• the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.</li> </ul> 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. |                            |                          |
| <b>Signed:</b>                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                            | <b>Date:</b> 9 July 2025 |
| <b>Name:</b>                                                    | Patrick Scotchmer                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                            |                          |
| <b>Relevant professional qualification(s) or body (if any):</b> | ICAEW                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                            |                          |
| <b>Address:</b>                                                 | Scotch Accounting Ltd<br>114-116 Fore Street,<br>Hertford, SG14 1AJ                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                            |                          |

## **INCOME AND EXPENDITURE ACCOUNT**

|                                  | <b>2024</b>            | <b>2023</b>            |
|----------------------------------|------------------------|------------------------|
|                                  | <b>£</b>               | <b>£</b>               |
| <b>DONATIONS</b>                 |                        |                        |
| Walk                             | -                      | 1,537                  |
| Serenade                         | -                      | 5,570                  |
| Cards                            | -                      | 176                    |
| Junior and Mini Great North Run  | -                      | 2,151                  |
| Royal Parks Half Marathon        | 12,078                 | 10,704                 |
| Spring Fiesta 2024               | 63,428                 | -                      |
| Other Donations                  | <u>13,626</u>          | <u>9,601</u>           |
|                                  | <b><u>89,132</u></b>   | <b><u>29,737</u></b>   |
| <b>INVESTMENT INCOME</b>         |                        |                        |
| Bank Interest                    | <u>2,160</u>           | <u>1,770</u>           |
| <b>TOTAL INCOME</b>              | <b><u>91,292</u></b>   | <b><u>31,507</u></b>   |
| <b>EXPENDITURE</b>               |                        |                        |
| Event Expenditure                |                        |                        |
| Walk                             | -                      | 161                    |
| Serenade                         | -                      | 5,344                  |
| Royal Parks                      | 1,776                  | 1,450                  |
| Fiesta                           | 30,090                 | 5,046                  |
| Bank Charges                     | 128                    | 111                    |
| Just Giving Fees                 | 1,181                  | 562                    |
| Insurance                        | 686                    | 639                    |
| Other Admin Expenses             | 140                    | 156                    |
| Bookkeeping                      | 403                    | -                      |
| Web Hosting                      | 380                    | -                      |
| Professional Fees                | 600                    | -                      |
| <b>TOTAL EXPENDITURE</b>         | <b><u>35,383</u></b>   | <b><u>13,468</u></b>   |
| <b>NET INCOME PRE DONATIONS</b>  | <b><u>55,909</u></b>   | <b><u>18,039</u></b>   |
| <b>DONATIONS</b>                 | <b><u>(26,711)</u></b> | <b><u>(40,500)</u></b> |
| <b>NET INCOME POST DONATIONS</b> | <b><u>29,198</u></b>   | <b><u>(22,461)</u></b> |

## **BALANCE SHEET**

|                                                        | NOTE | 2024<br>£      | 2023<br>£     |
|--------------------------------------------------------|------|----------------|---------------|
| <b>CURRENT ASSETS</b>                                  |      |                |               |
| Debtors                                                | 1    | 3,360          | Nil           |
| Cash at Bank                                           | 2    | 100,377        | 73,536        |
|                                                        |      | <u>103,737</u> | <u>73,536</u> |
| <b>CREDITORS : Amounts falling due within one year</b> |      |                |               |
| Accruals                                               | 4    | 1,003          | Nil           |
|                                                        |      | <u>1,003</u>   | <u>Nil</u>    |
| <b>NET ASSETS</b>                                      |      | <u>102,734</u> | <u>73,536</u> |
| <b>TOTAL FUNDS</b>                                     | 3    | <u>102,734</u> | <u>73,536</u> |

## **NOTES TO THE ACCOUNTS**

### **1. DEBTORS**

|                     | <b>2024</b>         | <b>2023</b>       |
|---------------------|---------------------|-------------------|
|                     | <b>£</b>            | <b>£</b>          |
| Prepayments         | 1,812               | Nil               |
| Cash Held in Bogota | 1,548               | Nil               |
|                     | <b><u>3,360</u></b> | <b><u>Nil</u></b> |

Prepayments consist of an advance payment of the entrance fees for the 2025 Royal Parks Half Marathon.

£1,548 was sent to Bogota during 2024 which has yet to be subsequently donated to an institution and will be donated in the early part of 2025.

### **2. CASH AT BANK**

|              | <b>2024</b>           | <b>2023</b>          |
|--------------|-----------------------|----------------------|
|              | <b>£</b>              | <b>£</b>             |
| HSBC         | 56,052                | 31,371               |
| CCLA Deposit | 44,325                | 42,165               |
|              | <b><u>100,377</u></b> | <b><u>73,536</u></b> |

### **3. FUNDS**

|              | <b>2024</b>           | <b>2023</b>          |
|--------------|-----------------------|----------------------|
|              | <b>£</b>              | <b>£</b>             |
| Restricted   | 2,421                 | Nil                  |
| Unrestricted | 100,313               | 73,536               |
|              | <b><u>102,734</u></b> | <b><u>73,536</u></b> |

### **4. CREDITORS**

|          | <b>2024</b>         | <b>2023</b>       |
|----------|---------------------|-------------------|
|          | <b>£</b>            | <b>£</b>          |
| Accruals | 1,003               | Nil               |
|          | <b><u>1,003</u></b> | <b><u>Nil</u></b> |

Accruals consist of bookkeeping fees of £403 for the quarter to 31st December 2024 that were not paid until January 2025 and the Independent Examiners fee of £600 that was not paid until July 2025.

**FRIENDS OF COLOMBIA FOR SOCIAL AID**

England & Wales - Charity number 274778

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# Accounts

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**FRIENDS OF COLOMBIA FOR SOCIAL AID**  
Registered Charity Number 274778



**TRUSTEE REPORT AND ACCOUNTS**  
31st December 2023

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### Reference and Administrative Information

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Charity Registration Number 274778

Registered address: Flat 3  
32A Russell Hill  
PURLEY  
Surrey  
CR8 2JA

Patron The Baroness Hooper CMG

### Trustees

|                                     |                                                   |
|-------------------------------------|---------------------------------------------------|
| Mrs Maria Patricia Marulanda Calero | President, appointed 4th July,2023                |
| Mr Felipe Posada                    | Chair                                             |
| Mrs Amanda Ardila                   |                                                   |
| Ms Clemencia Corradine              |                                                   |
| Mrs Xihomara Paulina Zentner        |                                                   |
| Mrs Maria Parada                    |                                                   |
| Ms Diana Herrera                    | Treasurer, appointed on 4 <sup>th</sup> July 2023 |
| Mrs Silvia Eberstein                | Appointed 4 <sup>th</sup> July,2023               |

### Independent Examiner

Mr Chris Page

### Bankers

HSBC  
The Peak, 333 Vauxhall Bridge Road  
London SW1V 1EJ

Email : [info@focsa.org](mailto:info@focsa.org)

Website: [www.focsa.org](http://www.focsa.org)

Phone : 0777 177 0883

## Message from the President of Friends of Colombia for Social Aid (FOCSA) for the 48th Annual General Meeting

Dear Friends, Supporters, Volunteers and Members of FOCSA,

As we gather for our Annual General Meeting, I want to take a moment to reflect on the incredible impact we have made together over the past year. Our Charity, founded on the principles of compassion and solidarity, has continued to fulfill its mission to support the most vulnerable children in Colombia through critical medical, educational, and essential equipment donations.

This year, despite the many global challenges, we were able to make a meaningful difference in the lives of countless children. From supplying much-needed medical equipment to hospitals and medical institutions, not only in major cities but also in remote regions, to ensuring that children receive the care and health attention they deserve, FOCSA has remained unwavering in its commitment to these communities. None of this would have been possible without the generosity of our donors, the dedication of our volunteers, and the trust placed in us by the institutions we partner with.

Our work continues to show that when we come together, we can build a better future for these children. We have seen first-hand how access to healthcare can transform lives and bring hope to families facing seemingly overwhelming challenges. It is the stories of these children, their resilience, and their dreams that inspire us to keep going and to expand our reach even further.

Looking ahead, we remain committed to our projects and to extending our support to new medical institutions located in regions in need.

I want to express my heartfelt gratitude to each and every one of you. Whether you have donated, volunteered, sponsored or simply spread the word about our cause, your contributions have been invaluable. Together, we are creating a brighter, more hopeful future for children in Colombia.

Thank you for your unwavering support, and I look forward to continuing this important work with all of you in the year ahead.

With deepest gratitude and warm regards,

**María Patricia Marulanda**

## **Structure, Governance and Management**

### **Governing Document**

Friends of Colombia for Social Aid (FOCSA) is constituted as a charitable Trust. The Trust was established in 1977 under a Trust Deed (as amended) which established the objects and powers of the charitable Trust.

### **Mission**

Our mission is to help to improve the lives of the most disadvantaged children in Colombia. We fulfill our mission by donating medical, educational and other vital equipment to hospitals and specialist institutions that treat these children and improve the quality of their lives.

### **Recruitment and Appointment of Trustees**

Ms Silvia Eberstein was appointed Trustee on the 4<sup>th</sup> of July 2023

Mrs Maria Patricia Marulanda Calero was appointed President on the 4<sup>th</sup> of July 2023 replacing Xihomara Martinez

Ms Diana Herrera was appointed Treasurer on the 4<sup>th</sup> of July 2023 replacing Victor Garcia

### **Organisational Structure**

The Board of Trustees meets on a quarterly basis and is responsible for the strategic direction and policy of the charity. A scheme of delegation is in place and the day-to-day responsibility for the charitable activities lies with an Executive Committee of volunteers. The President of the Charity sits on both the Board of Trustees and the Executive Committee.

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medical equipment in Colombia. All charitable donations over £10,000 are approved by the Board of Trustees.

### Investment Policy

Aside from retaining a prudent amount in reserves each year most of the Charity's funds are to be spent on the charitable objects in the short term so there are few funds available for long-term investment. Having considered possible options the Trustees decided to place surplus funds into a call deposit account with the CCLA Charities Deposit Fund.

### Reserve Policy

The Trustees have examined the Charity's requirements for reserves in light of the main risks to the organization. The fixed costs of the Charity are very low, and it owns no property, as a result the risks to the long-term financial sustainability of the Charity are small. It has established a policy whereby the minimum level of reserves should be £30,000 approximately equivalent to the cost of organizing fundraising events and administration of the Charity for one year.

Trustees are confident that at this level they would be able to continue the current activities of the Charity. The administration costs related to organizing fundraising events (£12,000) and administration of the Charity (£1,468) during 2023 amounted to £13,468. The present level of reserves available to the Charity of £73,535, therefore, is more than twice the target level.

### **Fundraising activities in 2023**

During 2023 we continued our fundraising activities, mainly from events and other donations.

Our events were:

- Royal Parks Half Marathon – raised gross £10,703.75. After expenses of £1,450, this event delivered net £9,253.75. This was the most important event in terms of fundraising.
- Serenade for Colombia – raised £5,569.55. After expenses of £5,343.60, this event delivered net £225.95.
- Junior and Mini Great North Run 2023 – raised £2,158.58
- Walk – raised £1,536.74. After expenses of £161 this event delivered net £1,375.74
- Cards – raised £175.70

Other donations included and added up to £9,600.53

### **Donations to Medical Institutions in 2023 – Equipment delivered**

During 2023 FOCSA donated £40,500 to FOCSA Bogota to support various projects.

The year 2023 marked an exciting chapter in our commitment to extending a helping hand to those who need it most. Throughout the year, we carried out seven impactful donations that will transform the lives of 136,590 children and adolescents, who face adversity in the remote and diverse regions of Colombia. These donations were made full of expectation, representing rays of light crossing the darkness and reaching places where the need is deepest. From the highest mountains to the most remote valleys, our commitment to serving the marginalized communities knows no limits or borders.

These projects are not just numbers on a list but are living testimonies of our firm commitment to spreading well-being. Each benefited child and adolescent are a story of rebirth and a reminder that, together, we can transform the world, one donation at a time.

#### **San José University Children's Hospital in Bogotá - Total cost £30,000**

This is a bastion of faith for children fighting disease. With equipment renewed and complemented for pediatric emergencies and neonatal care, this hospital cares for 11,066 children each month.

Amongst all the donated equipment, one key piece of equipment was donated thanks to the efforts of 3 brave children in the UK who ran the children's marathon for this noble cause. A special thank you to Louis, Maxi, and Hendrix Strange.

Equipment delivered: 2 Humid Hospital High Flow Systems with cart, 2 Bilirubinometers, 3 Vital Signs Monitors, 2 Fetal Monitors, 6 Bakri Hydrostatic Balls.

#### **Amparo Quin Home of the Union Project. Tocancipá, Cundinamarca - Total cost £980**

It is a loving refuge for children with chronic illnesses and disabilities, offering comprehensive care and multidisciplinary support. Every fortnight 12 children abandoned by their parents spend some time in this sanctuary of resilience and nature, finding love, attention and medical care.

Furthermore, the donation was made thanks to the generosity of a 17-year-old boy who believed in making a difference and donated his first savings to FOCSA for this project.

In a gesture of love and solidarity, they offer hope to children and young people of scarce resources with disabilities. With a new rehabilitation treadmill 360 children and young people will find a vital tool for their well-being and development, demonstrating that together, we can overcome any obstacle! This was done thanks to the donation of a longtime supporter of Focsa.

Equipment delivered: 1 Electric hospital bed and 1 Neurological wheelchair

#### **ESE Fabio Jaramillo Londoño Hospital in Solano - Total cost £8,356**

Nestled in a lush jungle in Solano, Caquetá, 8 hours from Florencia, The Fabio Jaramillo Londoño Hospital is a haven of hope for the most remote communities in Colombia. Serving 2,433 children annually, this world-class hospital is a vital lifeline for those who must navigate rivers and jungles to access quality medical care in pediatrics, hospitalization, prenatal control and emergencies.

Equipment delivered: 1 Radiant heat lamp, 1 Doppler & fetal monitor, 1 Vital signs monitor, 1 Self-interpretating electrocardiograph, 1 AED defibrillator, 1 Infusion pump.

#### **Juan Bosco Worker Centre in Ciudad Bolívar/Soacha, Bogotá - Total cost £2,016**

In Soacha, south of Bogotá, a light of unwavering support shines: the Juan Bosco Worker Centre. Here, in a sanctuary of kindness and compassion, people of social strata 1 and 2 find refuge and care in the midst of adversity. More than a simple center of attention, it is a bastion of love and dignity for the young, elderly and more than 630 children of migrant mothers dedicated to prostitution.

Every year, this oasis of solidarity offers much more than medical care: it offers a helping hand, a warm smile and the promise of a brighter tomorrow for those who need it most.

Equipment delivered: Medical equipment for the consulting room and Physiotherapy equipment

#### **Umabari Corporation in Villavicencio - Meta – June 9th of 2023 - Total cost £614**

This is a shelter for the little ones of vulnerable families with an integrated focus on nutrition, education and psychosocial development. 300 children between 2 and 5 years receive the necessary support to help them flourish and grow strong in a loving and stimulating environment.

Equipment delivered: 2 Food Weighing Scales and 1 Children and measuring scale

#### **Hernán Vergara Association for Mental Health– San José de Suaita, Santander - Total cost £2,362**

In the heart of the rural area of San José de Suaita, in Santander, a garden is born of possibilities for vulnerable young people who fight against the shadows of addiction and genetic problems. In this transformative program, they not only learn the arts of the countryside, but they also immerse themselves in the world of secondary education, preparing to reintegrate into society with application and determination. For the two young people

already on their way to technical education and for another in university, the future shines with infinite possibilities!

Equipment delivered: 5 Laptops, 5 Tablets and 1 Multifunctional Printer

**ASODISVALLE Association of the Disabled of the Valley - Yeison Aristizabal Foundation– Cali, Valle - Total cost £6,832**

In a gesture of love and solidarity, they offer hope to children and young people of scarce resources with disabilities. With a new rehabilitation treadmill 360 children and young people will find a vital tool for their well-being and development, demonstrating that together, we can overcome any obstacle! This was done thanks to the donation of a longtime supporter of Focsa.

Equipment delivered: Rehabilitation Treadmill

**FOCSA BOGOTA**

The FOCSA Bogotá Committee has been incredibly active and supportive throughout 2023, as always. They have identified projects, contacted medical institutions and hospitals, as well as equipment providers and communities that have greatly benefited from our donations. We are truly grateful for their ongoing support in ensuring that our donations are properly executed and followed up on accordingly.

Our deepest and sincerest thanks go to the entire FOCSA Bogotá volunteer team, led by its president, **María Cristina Kley**, and to our Head of Projects at FOCSA UK, **Margarita González**, for overseeing the entire process from start to finish. This begins with receiving requests for help from hospitals that care for children in extremely vulnerable conditions across the country, followed by a detailed review of each request, including in-person visits, as well as technical and medical opinions on the requested equipment, allowing us to prioritise each project based on the impact our contribution will have. The process concludes with follow-up visits over the next five years to ensure the donated equipment is being used properly

## **Financial Review**

### About Receipts:

The year ended 31 December 2023 was a slow fund raising year for FOCSA. Total receipts for the year were £31,507 made up of events (63.9%), Donations (30.5%) and interest received (5.6%).

Event Receipts total for the year were £20,136 (-53.3% vs 2022), with the main fund raising activities being: the Royal Parks Half Marathon £10,703 and Serenade £5,569.55. The decrease in receipts compared to 2022 in the main was due to the non- recurrence of FOCSA Fiesta in 2023.

Sport sponsorship such as The Royal Parks Run continues to be a key fund raising event for FOCSA. Further, £2,150.58 was raised by participants in the Junior and Mini Great North Run in 2023 .

As there was no Special Appeal this year, adhoc donations were given throughout the year totalling £9,600.53 towards supporting FOCSA's cause. Lastly, FOCSA received income from investment activities via money market funds managed by CCLA, which in 2023 totalled £1,770.25

### About Payments:

During 2023, FOCSA donated a total of £40,500 fulfilling its mandate to support hospital infrastructure and medical equipment for Children located in low-income zones in Colombia, with a significant impact on multiple communities around the country.

In order to conduct this year's activities, FOCSA expended a total of £13,468.33 of which £5,343.60 (44.5%) is represented by the Serenade event and £5,046.00 (42.1%) as advanced payment towards fiesta 2024 deposit

Total admin expenses in 2023 were £1,467.73 representing 2.72% with bank charges, just giving fees, insurance, and other admin expenses consolidating all expenses.

### About Final Cash and Reserves:

The Excess of Receipts over Payments for the year 2023 was £-22,461.23 driven by the increase in donations to FOCSA Bogota and the absence of FOCSA Fiesta event during the year.

FOCSA closes 2023 with a significant amount of cash in its accounts totalling £73,535.57 (23.4% decrease YoY) held in its HSBC account (43%) and CCLA accounts (57%). Of this balance, allowing for the minimum reserve level of £30,000, an amount in excess of £43,000 is available for future donations.

### Final Note Regarding Financial Review:

The Financial statement for the year ended 2023 has been prepared on Receipts and Payments basis, as in 2022.

### Plans for Future Periods

FOCSA's plans for the future are in line with our Mission to help improve the lives of the most disadvantaged children in Colombia by raising funds and donating medical, educational, and other vital equipment to hospitals and specialist institutions providing treatment to disadvantaged children, therefore improving their quality of life.

In terms of fundraising, during 2024 we expect to continue to raise funds through a variety of events including sponsorships of the Spring Fiesta and the Royal Parks Half Marathon, as well as direct donations to the Charity.

In terms of donations to hospitals and institutions, in 2024 we expect to continue identifying the best projects to benefit from our donations, executing our donations, and monitoring our program.

### Responsibilities of the Trustees

The Trustees are responsible for preparing the Trustees' Report and Accounts in accordance with applicable law and United Kingdom Accounting Standards. The Trustees have elected to prepare the accounts on a receipts and payments basis under Section 133 of the Charities Act 2011.

The law applicable to charities in England and Wales 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 receipts and payments of the charity for that period.

The Trustees are responsible for maintaining proper accounting records which 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed/constitution. 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.

**Approved by the Trustees on 14th October 2024 and signed on their behalf by:**



**Mr Felipe Posada**  
**Chair**



**Ms Diana Herrera**  
**Treasurer**

**FRIENDS OF COLOMBIA FOR SOCIAL AID  
FINANCIAL STATEMENTS - YEAR ENDED 31 DECEMBER 2023**

**INDEPENDENT EXAMINER'S REPORT**

**TO THE TRUSTEES OF FRIENDS OF COLOMBIA FOR SOCIAL AID  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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I report to the trustees on my examination of the financial statements of Friends of Colombia for Social Aid ("the charity") for the year ended 31 December 2023 set out within.

This report is made solely to the Trustees as a body. My examination work has been undertaken so that I might state to the Trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Trustees as a body for my work or for this report.

**Respective responsibilities of Trustees and examiner**

The Trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011. The Trustees consider that an audit is not required for this year and that an independent examination is needed.

It is my responsibility to:

- examine the accounts;
- to follow the procedures laid down in generally accepted accounting requirements; and
- to state whether particular matters have come to my attention.

**Basis of Independent Examiners report**

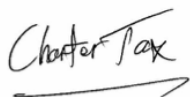
My examination was carried out in accordance with the guidance given under the Charities Act 2011. An examination includes a review of the accounting records kept by the Charity and a comparison of the financial statements with those records. It also includes consideration of any unusual items or disclosures 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 financial statements 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:-

- a) which gives me reasonable cause to believe that, in any material respect, the Trustees have not met the requirements to ensure that:
  - i) proper accounting records are kept;
  - ii) accounts are prepared which agree with the accounting records and comply with section 130 of the Charities Act; or
- b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

I have not come across any matters during the course of my examination to which attention should be drawn in this report to enable a proper understanding of the accounts to be reached.



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Chris Page On behalf of:

Charter Tax Consulting Limited  
8th Floor, 1 Southampton Street  
London  
WC2R 0LR

Date: 23/08/2024

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FRIENDS OF COLOMBIA FOR SOCIAL AID  
TRUSTEE REPORT AND ACCOUNTS FOR YEAR ENDED 31<sup>ST</sup> DECEMBER 2023

**Friends of Colombia for Social Aid**  
**Receipts & Payments**  
**Year ended 31 December 2023**

|                                                          | Year ended 31<br>December 2023 | Year ended 31<br>December 2023 | Year ended 31<br>December 2022 |
|----------------------------------------------------------|--------------------------------|--------------------------------|--------------------------------|
|                                                          | £<br>Detail                    | £<br>TOTAL                     | £<br>TOTAL                     |
| <b><u>RECEIPTS</u></b>                                   |                                |                                |                                |
| <b>From Events</b>                                       |                                |                                |                                |
| FOCSA Fiesta 2022                                        |                                |                                | £32,700.00                     |
| Walk                                                     | £1,536.74                      |                                |                                |
| Serenade                                                 | £5,569.55                      |                                |                                |
| Cards                                                    | £175.70                        |                                |                                |
| Junior and Mini Great North Run 2023 -                   | £2,150.58                      |                                |                                |
| Royal Parks Half Marathon 2023                           | £10,703.75                     |                                | £9,845.03                      |
| Spring Fiesta 2024                                       | £0.00                          |                                | £0.00                          |
| Zoom Talks                                               |                                |                                | £614.88                        |
| <b>Total Events</b>                                      |                                | <b>£20,136.32</b>              | <b>£43,159.91</b>              |
| <b>From Donations</b>                                    |                                |                                |                                |
| FOCSA Special Appeal                                     |                                |                                | £9,777.00                      |
| Other donations                                          | £9,600.53                      |                                | £14,583.44                     |
| <b>Total Donations</b>                                   |                                | <b>£9,600.53</b>               | <b>£24,360.44</b>              |
| <b>CCLA Bank Interest Received</b>                       |                                | <b>£1,770.25</b>               | <b>£390.29</b>                 |
| <b>Total Receipts</b>                                    |                                | <b>£31,507.10</b>              | <b>£67,910.64</b>              |
| <b><u>PAYMENTS</u></b>                                   |                                |                                |                                |
| <b>Donations to FOCSA Bogota</b>                         |                                | <b>(£40,500.00)</b>            | <b>(£30,000.00)</b>            |
| <b>Event Expenses</b>                                    |                                |                                |                                |
| FOCSA Fiesta 22                                          |                                |                                |                                |
| Walk                                                     | (£161.00)                      |                                | (£14,609.98)                   |
| Serenade                                                 | (£5,343.60)                    |                                |                                |
| Cards                                                    | £0.00                          |                                |                                |
| Junior and Mini Great North Run 2023 -                   | £0.00                          |                                |                                |
| Royal Parks Half Marathon 2023                           | (£1,450.00)                    |                                | (£1,450.00)                    |
| Spring Fiesta 2024                                       | (£5,046.00)                    |                                | £0.00                          |
|                                                          |                                | <b>(£12,000.60)</b>            | <b>(£16,059.98)</b>            |
| <b>Admin Expenses</b>                                    |                                |                                |                                |
| Bank Charges                                             | (£111.40)                      |                                | (£113.81)                      |
| Justgiving Fees                                          | (£561.60)                      |                                | (£561.60)                      |
| Insurance                                                | (£638.73)                      |                                | (£598.87)                      |
| Other Admin Expenses                                     | (£156.00)                      |                                | (£656.69)                      |
| <b>Total Admin Expenses</b>                              |                                | <b>(£1,467.73)</b>             | <b>(£1,930.97)</b>             |
| <b>Total Payments</b>                                    |                                | <b>(53,968.33)</b>             | <b>(£47,990.95)</b>            |
| <b>Excess of Receipts Over Payments</b>                  |                                | <b>(22,461.23)</b>             | <b>£19,919.69</b>              |
| <b>Cash Reserves Brought Forward at 1 January 2023</b>   |                                | <b>95,996.80</b>               | <b>£76,077.11</b>              |
| <b>Cash Reserves carried forward at 31 December 2023</b> |                                | <b>73,535.57</b>               | <b>£95,996.80</b>              |
| <b>Made up of</b>                                        |                                |                                |                                |
| HSBC Current Account                                     |                                | 31,371.33                      | £55,602.81                     |
| CCLA Deposit Account                                     |                                | 42,164.24                      | £40,393.99                     |
|                                                          |                                | <b>73,535.57</b>               | <b>£95,996.80</b>              |

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**FRIENDS OF COLOMBIA FOR SOCIAL AID**

England & Wales - Charity number 274778

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# Accounts

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# **Friends of Colombia for Social Aid**

**TRUSTEE REPORT AND ACCOUNTS  
31 DECEMBER 2022**

**Registered Charity Number 274778**

**FRIENDS OF COLOMBIA FOR SOCIAL AID  
FINANCIAL STATEMENTS - YEAR ENDED 31 DECEMBER 2022**

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| <b>CONTENTS</b>               | <b>PAGE</b> |
|-------------------------------|-------------|
| Report of the Trustees        | 1           |
| Independent examiner's report | 5           |
| Receipts and Payments Account | 6           |

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**FRIENDS OF COLOMBIA FOR SOCIAL AID**  
**FINANCIAL STATEMENTS - YEAR ENDED 31 DECEMBER 2022**

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The Trustees present their report and independently examined financial statements for the year ended 31 December 2022.

**Reference and Administrative Information**

Charity Name: Friends of Colombia for Social Aid

Charity Registration Number 274778

Registered address: 24 Langton Avenue  
London  
N20 9DA

**Patron** The Baroness Hooper CMG

**Trustees**

Mr Felipe Posada Chair

Mrs Amanda Ardila

Ms Clemencia Corradine

Mrs Alison Kley

Resigned 14<sup>th</sup> September 2022

Mr Victor Garcia Rivera

Mrs Xihomara Paulina Zentner

Mrs Maria Parada

Appointed on 16 September 2022

**Independent Examiner**

Jehangir Ghandhi

**Bankers**

HSBC

The Peak, 333 Vauxhall Bridge Road  
London SW1V 1EJ

**Email :** [info@focsa.org](mailto:info@focsa.org)

**Website:** [www.focsa.org](http://www.focsa.org)

**Phone :** 0777 177 0883

## **Structure, Governance and Management**

### **Governing Document**

Friends of Colombia for Social Aid (FOCSA) is constituted as a charitable Trust. The Trust was established in 1977 under a Trust Deed (as amended) which established the objects and powers of the charitable Trust.

### **Mission**

Our mission is to help to improve the lives of the most disadvantaged children in Colombia. We fulfill our mission by donating medical, educational and other vital equipment to hospitals and specialist institutions that treat these children and improve the quality of their lives.

### **Recruitment and Appointment of Trustees**

Mrs Alison Kley resigned on 14<sup>th</sup> September 2022. All other members of the Board of Trustees have served throughout the year.

### **Organisational Structure**

The Board of Trustees meets on a quarterly basis and is responsible for the strategic direction and policy of the charity. A scheme of delegation is in place and the day to day responsibility for the charitable activities lies with an Executive Committee of volunteers. The President of the charity sits on both the Board of Trustees and the Executive Committee.

### **Objectives and Activities**

In planning our objectives each year we have regard to the Charities Commission general guidance on public benefit.

### **Principal Funding Sources**

Our main sources of Funding are the profits from organising Fundraising Events and unrestricted donations.

### **Grant Making Policy**

The charity provides donations to FOCSA Bogota, for the purchase and donation of medical equipment in Colombia. All charitable donations are approved by the Board of Trustees.

### **Investment Policy**

Aside from retaining a prudent amount in reserves each year most of the charity's funds are to be spent on the charitable objects in the short term so there are few

## **FRIENDS OF COLOMBIA FOR SOCIAL AID FINANCIAL STATEMENTS - YEAR ENDED 31 DECEMBER 2022**

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funds available for long-term investment. Having considered possible options the Trustees decided to place surplus funds into a call deposit account with the CCLA Charities Deposit Fund.

### **Reserve Policy**

The Trustees have examined the charity's requirements for reserves in light of the main risks to the organization. As the charity is run entirely by volunteers, and owns no property, the risks to the long-term financial sustainability of the charity are small. It has established a policy whereby the minimum level of reserves should be £30,000 approximately equivalent to the cost of organizing fundraising events and administration of the charity for one year.

Trustees are confident that at this level they would be able to continue the current activities of the charity. The administration costs related to organizing fundraising events (£16,060) and administration of the charity (£1,931) during 2022 amounted to £17,991. The present level of reserves available to the charity of £95,966, therefore, falls comfortably above the target level.

### **Financial Review**

#### About Receipts:

The year ended 31 December 2022 demonstrated FOCSA's resilience, as it returned to business as usual after the pandemic, with total receipts of £67,910.64 equivalent to 53% growth YoY 2022-2021, divided into Events (63.5%), Donations (35.9%) and Interest Received (0.6%).

Events increased 70% YoY, with three main activities, Fiesta, Royal Parks Run, and virtual events, with participation of 75%, 23%, and 1% respectively.

The Royal Parks Run has become an emblematic event for FOCSA, raising a total of £9,845.03 in 2022, with 11 runners, that reached an average cash raised per runner of £895, representing a total net profit per runner of 11X the investment FOCSA takes as an upfront subscription fee of approximately £75/runner.

The FOCSA annual Fiesta was held again in 2022 with great success at ASCOT after three years of a pause due to the pandemic. The event offered a Colombian music group that has participated in previous events, a renowned Colombian painter that shared its art with participants boosting donations, the speech of the Colombian Consul Ricardo Lozano, and more importantly, it allowed the FOCSA community to come together as a family to raise a total of £32,700 along ancillary donations triggered during the event.

Donations totaled £24,360 with the special appeal consolidating 40% of total funds, leaving the biggest representation of 60% to other donations triggered by the Fiesta and smaller one-day and cultural events such as walks, among others.

Lastly, FOCSA received income from investment activities via money market funds managed by CCLA, which in 2022 totaled £390.29 and represented less than 1% of the total Receipts during this period.

## **FRIENDS OF COLOMBIA FOR SOCIAL AID**

### **FINANCIAL STATEMENTS - YEAR ENDED 31 DECEMBER 2022**

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#### About Payments:

During 2022, FOCSA donated a total of £30,000 fulfilling its mandate to support hospital infrastructure and medical equipment for Children located in low-income zones in Colombia, with a significant impact on multiple communities around the country.

A total of 4 donations took place during 2022, Institutions such as Fundación para el Niño Sorodo ICAL, Hospital San Juan de Dios, ESE Guapi, and Hospital Raúl Orejuela Bueno, received donations to support the acquisition of equipment such as impedance meter/tympanometry, digital baby scales, fetal monitors, baby scales, stadiometers, infantometers, audiometer, among others, as well as non-medical equipment that support the treatment of children in the hospital such as suspended gyms, foam circuits, and motor development circuits. Further details are explained in the President's report.

In order to conduct this year's successful activities, FOCSA expended a total of £16,059.98 of which 91% is represented by Fiesta-related expenses and 9% by Royal Park's Half Marathon-related expenses.

Total admin expenses in 2022 were £1,930.97 representing 4% of total expenses and 3% of total Receipts, with bank charges, just giving fees, insurance, and other admin expenses consolidating all expenses.

#### About Final Cash and Reserves:

The final balance of Receipts after Payments for the year 2022 totals £19,919.69, representing 29% of total Receipts, meaning that FOCSA left without distributing 2/3rds, of total donations, leaving higher reserves to be allocated in the next period.

FOCSA closes 2022 with a significant amount of cash in its accounts totaling £95,996.80 (26% growth YoY) distributed in its HSBC account at 58% and CCLA accounts at 42%. The Trustees decided in 2022 that the minimum reserve level to be held should be £30,000 which is more than sufficient to cover the costs of the charity for one year. As a result, the charity holds close to £66,000 to be donated.

#### Final Note Regarding Financial Review:

As the charity's income is less than £250,000 per annum and the charity's assets are all cash, the charity is entirely funded by donations and fundraising, has no long-term financial commitments, does not currently apply for restricted grants, and has very few admin expenses, it was decided to adopt "Receipts and Payments" layout for their financial statements from 1<sup>st</sup> January 2022 onwards.

In preparing these statements, the 2021 comparative figures have been restated on a "Receipts and Payments" basis.

#### **Plans for Future Periods**

**FRIENDS OF COLOMBIA FOR SOCIAL AID**  
**FINANCIAL STATEMENTS - YEAR ENDED 31 DECEMBER 2022**

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FOCSA's plans for the future are in line with our Mission to help improve the lives of the most disadvantaged children in Colombia by raising funds and donating medical, educational, and other vital equipment to hospitals and specialist institutions providing treatment to disadvantaged children, therefore improving their quality of life.

In terms of fundraising, during 2023 we expect to continue to raise funds through a variety of events including sponsorships of the Royal Parks Half Marathon and a Music Concert, as well as direct donations to the charity.

In terms of donations to hospitals and institutions, in 2023 we expect to continue identifying the best projects to benefit from our donations, executing our donations, and monitoring our program.

**Responsibilities of the Trustees**

The trustees are responsible for preparing the Trustees' Report and Accounts in accordance with applicable law and United Kingdom Accounting Standards. The trustees have elected to prepare the accounts on a receipts and payments basis under Section 133 of the Charities Act 2011.

The law applicable to charities in England and Wales 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 receipts and payments of the charity for that period.

The trustees are responsible for maintaining proper accounting records which 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed/constitution. 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.

***Approved by the Trustees on 04 July 2023 and signed on their behalf by:-***



**Mr Felipe Posada**  
**Chair**



**Mr Victor Garcia Rivera**  
**Treasurer**

## INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF FRIENDS OF COLOMBIA FOR SOCIAL AID - YEAR ENDED 31 DECEMBER 2022

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### INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF FRIENDS OF COLOMBIA FOR SOCIAL AID - YEAR ENDED 31 DECEMBER 2022

I report to the trustees on my examination of the accounts for Friends of Colombia for Social Aid ("the charity") for the year ended 31 December 2022

#### Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### Independent examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Signed: 

Date: 13 June 2023

Name: Mr Jehangir Ghandhi

Address: North Villa,  
Vale of Health,  
London  
NW3 1AX

**FRIENDS OF COLOMBIA FOR SOCIAL AID**  
**RECEIPTS AND PAYMENTS ACCOUNT - YEAR ENDED 31 DECEMBER 2022**

|                                                                 | Year ended 31 December<br>2022<br>£<br>Detail | Year ended 31 December<br>2022<br>£<br>TOTAL | Year ended 31 December<br>2021<br>£<br>TOTAL |
|-----------------------------------------------------------------|-----------------------------------------------|----------------------------------------------|----------------------------------------------|
| <b>RECEIPTS</b>                                                 |                                               |                                              |                                              |
| <b>From Events</b>                                              |                                               |                                              |                                              |
| FOCSA Fiesta                                                    | £32,700.00                                    |                                              | £0.00                                        |
| Royal Parks Run(s)                                              | £9,845.03                                     |                                              | £19,172.00                                   |
| Zoom Talks                                                      | £614.88                                       |                                              | £1,105.00                                    |
| Dollis Valley Greenwalk                                         | £0.00                                         |                                              | £1,543.00                                    |
| Christmas Concert                                               | £0.00                                         |                                              | £2,535.00                                    |
| Art Auction                                                     | £0.00                                         |                                              | £1,000.00                                    |
| <b>Total Events</b>                                             |                                               | <b>£43,159.91</b>                            | <b>£25,355.00</b>                            |
| <b>From Donations</b>                                           |                                               |                                              |                                              |
| FOCSA Special Appeal 2022                                       | £9,777.00                                     |                                              | £0.00                                        |
| Other donations                                                 | £14,583.44                                    |                                              | £18,886.89                                   |
| <b>Total Donations</b>                                          |                                               | <b>£24,360.44</b>                            | <b>£18,886.89</b>                            |
| <b>Bank Interest Received</b>                                   |                                               | <b>£390.29</b>                               | <b>£4.84</b>                                 |
| <b>Total Receipts</b>                                           |                                               | <b>£67,910.64</b>                            | <b>£44,246.73</b>                            |
| <b>PAYMENTS</b>                                                 |                                               |                                              |                                              |
| <b>Donations to FOCSA Bogota</b>                                |                                               | <b>(£30,000.00)</b>                          | <b>(£16,445.30)</b>                          |
| <b>Event Expenses</b>                                           |                                               |                                              |                                              |
| FOCSA Fiesta                                                    | (£14,609.98)                                  |                                              | (£3,900.00)                                  |
| Royal Parks Run                                                 | (£1,450.00)                                   |                                              | (£410.00)                                    |
| Christmas Concert                                               | £0.00                                         |                                              | (£116.00)                                    |
|                                                                 |                                               | <b>(£16,059.98)</b>                          | <b>(£4,426.00)</b>                           |
| <b>Admin Expenses</b>                                           |                                               |                                              |                                              |
| Bank Charges                                                    | (£113.81)                                     |                                              | (£81.00)                                     |
| Justgiving Fees                                                 | (£561.60)                                     |                                              | (£561.60)                                    |
| Insurance                                                       | (£598.87)                                     |                                              | (£457.60)                                    |
| Other Admin Expenses                                            | (£656.69)                                     |                                              | (£458.58)                                    |
| <b>Total Admin Expenses</b>                                     |                                               | <b>(£1,930.97)</b>                           | <b>(£1,558.78)</b>                           |
| <b>Total Payments</b>                                           |                                               | <b>(£47,990.95)</b>                          | <b>(£22,430.08)</b>                          |
| <b>Excess of Receipts Over Payments</b>                         |                                               | <b>19,919.69</b>                             | <b>£21,816.65</b>                            |
| <b>Cash Reserves Brought Forward at 1 January 2022 / 2021</b>   |                                               | <b>76,077.11</b>                             | <b>£54,260.46</b>                            |
| <b>Cash Reserves carried forward at 31 December 2022 / 2021</b> |                                               | <b>95,996.80</b>                             | <b>£76,077.11</b>                            |
| <b>Made up of</b>                                               |                                               |                                              |                                              |
| HSBC Current Account                                            |                                               | 55,602.81                                    | £36,073.41                                   |
| CCLA Deposit Account                                            |                                               | 40,393.99                                    | £40,003.70                                   |
|                                                                 |                                               | <b>95,996.80</b>                             | <b>£76,077.11</b>                            |

End of document.

**FRIENDS OF COLOMBIA FOR SOCIAL AID**

England & Wales - Charity number 274778

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# Accounts

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# **Friends of Colombia for Social Aid**

**UNAUDITED FINANCIAL STATEMENTS  
31 DECEMBER 2021**

**Registered Charity Number 274778**

**FRIENDS OF COLOMBIA FOR SOCIAL AID  
FINANCIAL STATEMENTS - YEAR ENDED 31 DECEMBER 2021**

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| <b>CONTENTS</b>                                                              | <b>PAGE</b> |
|------------------------------------------------------------------------------|-------------|
| Report of the Trustees                                                       | 1           |
| Independent examiner's report                                                | 5           |
| Statement of financial activities                                            | 6           |
| Balance sheet                                                                | 7           |
| Notes to the financial statements                                            | 8           |
| <br><b>The following page does not form part of the financial statements</b> |             |
| Detailed statement of financial activities                                   | 14          |

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**FRIENDS OF COLOMBIA FOR SOCIAL AID**  
**FINANCIAL STATEMENTS - YEAR ENDED 31 DECEMBER 2021**

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The Trustees present their report and independently examined financial statements for the year ended 31 December 2021.

**Reference and Administrative Information**

Charity Name: Friends of Colombia for Social Aid

Charity Registration Number 274778

Registered address: 24 Langton Avenue  
London  
N20 9DA

**Patron** The Baroness Hooper CMG

**Honorary President** Luz Angela Sarmiento

**Trustees**

Mr Felipe Posada Chair

Mrs Amanda Ardila

Mrs Clemencia Cardozo Wiese Resigned on 2nd June 2021

Ms Clemencia Corradine

Mrs Maria Parada Elected 2nd June 2021

Mrs Helen Yaxley

Mrs Alison Kley Interim Treasurer, appointed 2nd June 2021

Mrs Xihomara Zentner

Mr Victor Garcia Rivera Resigned as treasurer on 2nd June 2021  
and was elected as trustee on the same day

**Independent Examiner**

Jehangir Ghandhi

**Bankers**

HSBC

The Peak, 333 Vauxhall Bridge Road  
London SW1V 1EJ

**Email :** [info@focsa.org](mailto:info@focsa.org)

**Website:** [www.focsa.org](http://www.focsa.org)

**Phone :** 0777 177 0883

## **Structure, Governance and Management**

### **Governing Document**

Friends of Colombia for Social Aid (FOCSA) is constituted as a charitable Trust. The Trust was established in 1977 under a Trust Deed (as amended) which established the objects and powers of the charitable Trust.

### **Mission**

Our mission is to help to improve the lives of the most disadvantaged children in Colombia. We fulfill our mission by donating medical, educational and other vital equipment to hospitals and specialist institutions that treat these children and improve the quality of their lives.

### **Recruitment and Appointment of Trustees**

Mrs Clemencia Wiese as trustee and Mr Victor Garcia Rivera as treasurer, resigned on 2nd June 2021. Mrs Maria Parada was appointed as trustee and Mrs Alison Kley was appointed Interim Treasurer on the 2nd June 2021. All other members of the Board of Trustees have served throughout the year.

### **Organisational Structure**

The Board of Trustees meets on a quarterly basis and is responsible for the strategic direction and policy of the charity. A scheme of delegation is in place and the day to day responsibility for the charitable activities lies with an Executive Committee of volunteers. The President of the charity sits on both the Board of Trustees and the Executive Committee.

### **Objectives and Activities**

In planning our objectives each year we have regard to the Charities Commission general guidance on public benefit.

### **Principal Funding Sources**

Our main sources of Funding are the profits from organising Fundraising Events, unrestricted donations, and restricted donations /grants for specific projects.

### **Grant Making Policy**

The charity provides grants to FOCSA Bogota, for the purchase and donation of medical equipment in Colombia. All charitable grants are approved by the Board of Trustees.

## **FRIENDS OF COLOMBIA FOR SOCIAL AID FINANCIAL STATEMENTS - YEAR ENDED 31 DECEMBER 2021**

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### **Investment Policy**

Aside from retaining a prudent amount in reserves each year most of the charity's funds are to be spent on the charitable objects in the short term so there are few funds available for long term investment. Having considered possible options the Trustees decided to place surplus funds into a call deposit account with the CCLA Charities Deposit Fund.

### **Reserve Policy**

The Trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. As the charity is run entirely by volunteers, and owns no property, the risks to the long term financial sustainability of the charity are small. It has established a policy whereby the minimum level of unrestricted reserves should be approximately equivalent to the cost of organising fundraising events and administration of the charity for one year.

Trustees are confident that at this level they would be able to continue the current activities of the charity. The administration costs related to organising fundraising events (£2,206) and administration of the charity (£1,528) during 2021 amounted to £3,734. The present level of unrestricted reserves available to the charity of £80,182 therefore falls comfortably above the target level.

### **Financial Review**

The year ended 31 December 2021 was a financially challenging one for the charity, as the recovery from the pandemic continued. Whilst we were able to return to some fundraising activities, such as the Royal Parks Run, and our Christmas concert (online), our major Fundraising event the Spring Fiesta was not possible, due to the continuing restrictions. The charity continued to raise funds via individual sponsored and online events, the success of which meant that FOCSA was still able to make several vital equipment donations during the year.

### **Plans for Future Periods**

#### **COVID 19**

Thankfully the effects of the COVID 19 pandemic are gradually beginning to lessen, and the charity is planning a relaunch of the Spring Fiesta for 2022.

#### **Responsibilities of the Trustees**

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity 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

**FRIENDS OF COLOMBIA FOR SOCIAL AID**  
**FINANCIAL STATEMENTS - YEAR ENDED 31 DECEMBER 2021**

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incoming resources and application of resources. 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 (Statement of Recommended Practice);
- make judgments 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

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity. 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.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP FRS102- effective 1 January 2015).

***Approved by the Trustees on 14<sup>th</sup> September 2022 and signed on their behalf by:-***



**Mr Felipe Posada**  
**Chair**



**Mrs Alison Kley**  
**Interim Treasurer**

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF FRIENDS OF  
COLOMBIA FOR SOCIAL AID - YEAR ENDED 31 DECEMBER 2021**

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I report to the trustees on my examination of the accounts for Friends of Colombia for Social Aid ("the charity") for the year ended 31 December 2021.

**Responsibilities and basis of report**

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

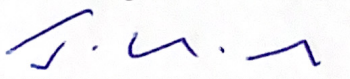
I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not comply with these records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Signed: 

Date: 11 SEPTEMBER 2022

Name: Mr Jehangir Ghandhi

Address: North Villa,  
Vale of Health,  
London  
NW3 1AX

**FRIENDS OF COLOMBIA FOR SOCIAL AID**  
**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING THE INCOME AND**  
**EXPENDITURE ACCOUNT - YEAR ENDED 31 DECEMBER 2021**

|                                               |             | <b>Unrestricted<br/>Funds<br/>2021</b> | <b>Restricted<br/>Funds<br/>2021</b> | <b>Total<br/>Funds<br/>2021</b> | <i>Total<br/>Funds<br/>2020</i> |
|-----------------------------------------------|-------------|----------------------------------------|--------------------------------------|---------------------------------|---------------------------------|
|                                               | <b>Note</b> | <b>£</b>                               | <b>£</b>                             | <b>£</b>                        | <b>£</b>                        |
| <b>INCOMING RESOURCES</b>                     |             |                                        |                                      |                                 |                                 |
| <b>Income from:</b>                           |             |                                        |                                      |                                 |                                 |
| Raising Funds                                 | <b>2</b>    | <b>25,355</b>                          | -                                    | <b>25,355</b>                   | 9,930                           |
| Donations                                     | <b>3</b>    | <b>14,308</b>                          | <b>4,578</b>                         | <b>18,886</b>                   | 30,601                          |
| Investment Income                             | <b>4</b>    | <b>5</b>                               | -                                    | <b>5</b>                        | 83                              |
|                                               |             |                                        |                                      |                                 |                                 |
| <b>TOTAL INCOMING<br/>RESOURCES</b>           |             | <b>39,668</b>                          | <b>4,578</b>                         | <b>44,246</b>                   | <b>40,614</b>                   |
|                                               |             |                                        |                                      |                                 |                                 |
| <b>RESOURCES EXPENDED</b>                     |             |                                        |                                      |                                 |                                 |
| <b>Expenditure on:</b>                        |             |                                        |                                      |                                 |                                 |
| Raising funds                                 | <b>5</b>    | <b>2,206</b>                           | -                                    | <b>2,206</b>                    | 1,900                           |
| Charitable activities                         | <b>6</b>    | <b>9,510</b>                           | <b>11,440</b>                        | <b>20,950</b>                   | 43,764                          |
|                                               |             |                                        |                                      |                                 |                                 |
| <b>TOTAL RESOURCES<br/>EXPENDED</b>           |             | <b>11,716</b>                          | <b>11,440</b>                        | <b>23,156</b>                   | <b>45,664</b>                   |
|                                               |             |                                        |                                      |                                 |                                 |
| <b>NET INCOME/ (DEFICIT)<br/>FOR THE YEAR</b> |             | <b>27,952</b>                          | <b>(6,862)</b>                       | <b>21,090</b>                   | <b>(5,050)</b>                  |
|                                               |             |                                        |                                      |                                 |                                 |
| <b>TOTAL FUNDS<br/>BROUGHT FORWARD</b>        |             | <b>52,230</b>                          | <b>10,159</b>                        | <b>62,389</b>                   | <b>67,439</b>                   |
|                                               |             |                                        |                                      |                                 |                                 |
| <b>TOTAL FUNDS CARRIED<br/>FORWARD</b>        |             | <b>80,182</b>                          | <b>3,297</b>                         | <b>83,479</b>                   | <b>62,389</b>                   |

**FRIENDS OF COLOMBIA FOR SOCIAL AID**  
**BALANCE SHEET – YEAR ENDED 31 DECEMBER 2021**  
**CHARITY REGISTRATION NUMBER 274778**

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|                                                           | Note | 2021<br>£     | 2020<br>£     |
|-----------------------------------------------------------|------|---------------|---------------|
| <b>CURRENT ASSETS</b>                                     |      |               |               |
| Debtors                                                   | 7    | 7,402         | 8,128         |
| Cash at bank                                              | 8    | 76,077        | 54,261        |
|                                                           |      | <hr/>         | <hr/>         |
|                                                           |      | 83,479        | 62,389        |
| <b>CREDITORS: Amounts<br/>falling due within one year</b> | 9    | -             | -             |
|                                                           |      | <hr/>         | <hr/>         |
| <b>NET ASSETS</b>                                         |      | <u>83,479</u> | <u>62,389</u> |
| <b>FUNDS</b>                                              |      |               |               |
| Restricted                                                |      | 3,297         | 10,159        |
| Unrestricted                                              |      | <u>80,182</u> | <u>52,230</u> |
| <b>TOTAL FUNDS</b>                                        | 10   | <u>83,479</u> | <u>62,389</u> |

## **1. ACCOUNTING POLICIES**

### **General information and basis of accounting**

These accounts have been prepared on the basis of historic cost in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP FRS 102), effective 1 January 2015, and the 2011 Charities Act and applicable UK Accounting Standards and. The principal accounting policies adopted in the preparation of the financial statements are set out below.

The charity meets the definition of public benefit under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

### **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 resources and related expenditure are reported gross in the SoFA.

#### *Grants and Donations*

Grants and donations are included in the SoFA once they have been received.

#### *Volunteer Help*

The value of any voluntary help received is not included in the accounts.

#### *Investment Income*

This is included in the accounts when received.

### **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.

#### **Debtors**

Trade and other debtors are recognised at the settlement amount due and prepayments are valued at the amount prepaid.

#### **Cash at bank and in hand**

Cash at bank and in hand comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

**FRIENDS OF COLOMBIA FOR SOCIAL AID**  
**NOTES TO THE FINANCIAL STATEMENTS – YEAR ENDED 31 DECEMBER 2021**

**Creditors**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

**Irrecoverable VAT**

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT on expenses is charged against the category of resources expended for which it was incurred.

**Fund accounting**

- Unrestricted Funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

**2. RAISING FUNDS**

|                                        | <b>Unrestricted Funds<br/>2021</b> |   | <b>Restricted Funds<br/>2021</b> |  | <b>Total Funds<br/>2021</b> |       | <i>Total Funds<br/>2020</i> |
|----------------------------------------|------------------------------------|---|----------------------------------|--|-----------------------------|-------|-----------------------------|
|                                        | £                                  |   | £                                |  | £                           |       | £                           |
| Royal Parks Run – October 2021         | <b>14,768</b>                      | - |                                  |  | <b>14,768</b>               | -     |                             |
| “Not the Royal Parks Run” – April 2021 | <b>4,404</b>                       | - |                                  |  | <b>4,404</b>                | -     |                             |
| Christmas Concert                      | <b>2,535</b>                       | - |                                  |  | <b>2,535</b>                | -     |                             |
| Other Sporting events                  | <b>1,543</b>                       | - |                                  |  | <b>1,543</b>                | 9,930 |                             |
| London Shopping Zoom Event             | <b>1,105</b>                       | - |                                  |  | <b>1,105</b>                | -     |                             |
| Art Auction                            | <b>1,000</b>                       | - |                                  |  | <b>1,000</b>                | -     |                             |
|                                        | <b>25,355</b>                      | - |                                  |  | <b>25,355</b>               | 9,930 |                             |
|                                        |                                    |   |                                  |  |                             |       |                             |
|                                        |                                    |   |                                  |  |                             |       |                             |

**FRIENDS OF COLOMBIA FOR SOCIAL AID**  
**NOTES TO THE FINANCIAL STATEMENTS – YEAR ENDED 31 DECEMBER 2021**

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The income from raising funds for 2021 was £25,355 (2020 £9,930) of which £25,355 (2020 - £0) was unrestricted and £0 (2020 - £9,930) was restricted.

**FRIENDS OF COLOMBIA FOR SOCIAL AID**  
**NOTES TO THE FINANCIAL STATEMENTS – YEAR ENDED 31 DECEMBER 2021**

**3. DONATIONS**

|                                    | <b>Unrestrict<br/>ed Funds</b> | <b>Restricted<br/>Funds</b> | <b>Total<br/>Funds</b> | <i>Total Funds</i> |
|------------------------------------|--------------------------------|-----------------------------|------------------------|--------------------|
|                                    | <b>2021</b>                    | <b>2021</b>                 | <b>2021</b>            | <i>2020</i>        |
|                                    | <b>£</b>                       | <b>£</b>                    | <b>£</b>               | <b>£</b>           |
| Hearts for FOCSA                   | <b>2,718</b>                   | -                           | <b>2,718</b>           | -                  |
| In memory of Gabriela              | -                              | <b>3,387</b>                | <b>3,387</b>           | -                  |
| In memory of Amelita               | <b>1,355</b>                   | -                           | <b>1,355</b>           | -                  |
| Ninos de Soacha                    | -                              | <b>651</b>                  | <b>651</b>             | -                  |
| San Andres &<br>Providencia Appeal | -                              | <b>400</b>                  | <b>400</b>             | 690                |
| COVID Appeal                       | -                              | -                           | -                      | 20,013             |
| Christmas 2020<br>Appeal           | -                              | -                           | -                      | 5,900              |
| Other Donations                    |                                | <b>140</b>                  |                        |                    |
|                                    | <b>10,235</b>                  | -                           | <b>10,375</b>          | 3,998              |
|                                    | <hr/>                          | <hr/>                       | <hr/>                  | <hr/>              |
|                                    | <b>14,308</b>                  | <b>4,578</b>                | <b>18,886</b>          | 30,601             |
|                                    | <hr/>                          | <hr/>                       | <hr/>                  | <hr/>              |

Income from donations for 2021 was £18,886 (2020: £30,601) of which £4,578 (2020: £26,603) was restricted and £14,308 (2020: £3,998) was unrestricted.

**4. INVESTMENT INCOME**

|                             | <b>Unrestricted<br/>Funds</b> | <b>Restrict<br/>ed Funds</b> | <b>Total<br/>Funds</b> | <i>Total Funds</i> |
|-----------------------------|-------------------------------|------------------------------|------------------------|--------------------|
|                             | <b>2021</b>                   | <b>2021</b>                  | <b>2021</b>            | <i>2020</i>        |
|                             | <b>£</b>                      | <b>£</b>                     | <b>£</b>               | <b>£</b>           |
| Bank Interest<br>Receivable | <b>5</b>                      | <b>5</b>                     | <b>5</b>               | 83                 |
|                             | <hr/>                         | <hr/>                        | <hr/>                  | <hr/>              |

**FRIENDS OF COLOMBIA FOR SOCIAL AID**  
**NOTES TO THE FINANCIAL STATEMENTS – YEAR ENDED 31 DECEMBER 2021**

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The income from investments for 2021 and 2020 was all unrestricted.

**5. COST OF RAISING FUNDS**

|                   | <b>Unrestricted<br/>Funds</b> | <b>Restricted<br/>Funds</b> | <b>Total<br/>Funds</b> | <i>Total Funds</i> |
|-------------------|-------------------------------|-----------------------------|------------------------|--------------------|
|                   | <b>2021</b>                   | <b>2021</b>                 | <b>2021</b>            | <i>2020</i>        |
|                   | <b>£</b>                      | <b>£</b>                    | <b>£</b>               | <b>£</b>           |
| Royal Parks Run   | <b>2,090</b>                  | -                           | <b>2,090</b>           | -                  |
| Christmas Concert | <b>116</b>                    | -                           | <b>116</b>             | -                  |
| Spring Fiesta     | -                             | -                           | -                      | <i>1,900</i>       |
|                   | <hr/>                         | <hr/>                       | <hr/>                  | <hr/>              |
|                   | <b>2,206</b>                  | -                           | <b>2,206</b>           | <i>1,900</i>       |
|                   | <hr/>                         | <hr/>                       | <hr/>                  | <hr/>              |

The expenditure on raising funds for 2021 and 2020 was all unrestricted.

**6. COST OF GENERATING CHARITABLE ACTIVITIES**

|                                          | <b>Unrestricted<br/>Funds</b> | <b>Restricted<br/>Funds</b> | <b>Total<br/>Funds</b> | <i>Total Funds</i> |
|------------------------------------------|-------------------------------|-----------------------------|------------------------|--------------------|
|                                          | <b>2021</b>                   | <b>2021</b>                 | <b>2021</b>            | <i>2020</i>        |
|                                          | <b>£</b>                      | <b>£</b>                    | <b>£</b>               | <b>£</b>           |
| Medical Equipment                        | <b>7,982</b>                  | <b>11,440</b>               | <b>19,422</b>          | <i>41,306</i>      |
| Office Expenses                          | <b>1,528</b>                  | -                           | <b>1,528</b>           | <i>1,658</i>       |
| FOCSA Bogota<br>expenses<br>contribution | -                             | -                           | -                      | <i>800</i>         |
|                                          | <hr/>                         | <hr/>                       | <hr/>                  | <hr/>              |
|                                          | <b>9,510</b>                  | <b>11,440</b>               | <b>20,950</b>          | <i>43,764</i>      |
|                                          | <hr/>                         | <hr/>                       | <hr/>                  | <hr/>              |

Expenditure on charitable activities was £20,950 (2020: £43,764) of which

**FRIENDS OF COLOMBIA FOR SOCIAL AID**  
**NOTES TO THE FINANCIAL STATEMENTS – YEAR ENDED 31 DECEMBER 2021**

£9,510 was unrestricted (2020: £15,863) and £11,440 was restricted (2020: £28,081).

No Trustees received any remuneration during the year (2020: NIL).

No Trustees were reimbursed for any out of pocket expenses during the year (2020: NIL).

There have been no related party transactions during the year (2019: none).

**7. DEBTORS**

|               | <b>2021</b>  | <b>2020</b>  |
|---------------|--------------|--------------|
|               | <b>£</b>     | <b>£</b>     |
| Prepayments   | <b>3,900</b> | <b>1,680</b> |
| Other debtors | <b>3,502</b> | <b>6,448</b> |
|               | <b>7,402</b> | <b>8,128</b> |

**8. CASH AT BANK**

|                          | <b>2021</b>   | <b>2020</b>   |
|--------------------------|---------------|---------------|
|                          | <b>£</b>      | <b>£</b>      |
| HSBC Treasurer's Account | <b>36,073</b> | <b>12,297</b> |
| CCLA Deposit Account     | <b>40,004</b> | <b>41,964</b> |
|                          | <b>76,077</b> | <b>54,261</b> |

**9. CREDITORS: Amounts falling due within one year**

There were no creditors at 31 December 2021.

**FRIENDS OF COLOMBIA FOR SOCIAL AID**  
**NOTES TO THE FINANCIAL STATEMENTS – YEAR ENDED 31 DECEMBER 2021**

**10. FUNDS**

|                               | Movement in resources        |               |                 |                                |
|-------------------------------|------------------------------|---------------|-----------------|--------------------------------|
|                               | Balance at 1<br>January 2021 | Incoming      | Outgoing        | Balance at 31<br>December 2021 |
|                               | £                            | £             | £               | £                              |
| <b>Restricted Funds</b>       |                              |               |                 |                                |
| Tennis Event                  | 1,489                        | -             | (1,489)         | -                              |
| ALAF                          | 218                          | -             | (218)           | -                              |
| Christmas Appeal 2020         | 776                          | -             | (776)           | -                              |
| Indigenous People             | 6,986                        | 140           | (4,480)         | 2646                           |
| San Andres & Providencia      | 690                          | 400           | (1,090)         | -                              |
| Fitch – Ninos de Soacha       | -                            | 651           | -               | 651                            |
| In Memoriam – Gabriela        | -                            | 3,387         | (3,387)         | -                              |
|                               |                              |               |                 |                                |
| <b>Total Restricted Funds</b> | <b>10,159</b>                | <b>4,578</b>  | <b>(11,440)</b> | <b>3,297</b>                   |
| <b>Unrestricted Funds</b>     | <b>52,230</b>                | <b>39,668</b> | <b>(11,716)</b> | <b>80,182</b>                  |
|                               | <b>62,389</b>                | <b>44,246</b> | <b>(23,156)</b> | <b>83,479</b>                  |

**PREVIOUS YEAR FUNDS**

|                               | Movement in resources        |               |                 |                                |
|-------------------------------|------------------------------|---------------|-----------------|--------------------------------|
|                               | Balance at 1<br>January 2020 | Incoming      | Outgoing        | Balance at 31<br>December 2020 |
|                               | £                            | £             | £               | £                              |
| <b>Restricted Funds</b>       |                              |               |                 |                                |
| Tennis Event                  | 1,489                        | -             | -               | 1,489                          |
| ALAF                          | 218                          | -             | -               | 218                            |
| COVID Appeal 2020             | -                            | 20,013        | (20,013)        | -                              |
| Christmas Appeal 2020         | -                            | 5,900         | (5,124)         | 776                            |
| Run walk or cycle             | -                            | 9,930         | (2,944)         | 6,986                          |
| San Andres & Providencia      | -                            | 690           | -               | 690                            |
|                               |                              |               |                 |                                |
| <b>Total Restricted Funds</b> | <b>1,707</b>                 | <b>36,533</b> | <b>(28,081)</b> | <b>10,159</b>                  |

**FRIENDS OF COLOMBIA FOR SOCIAL AID**  
**NOTES TO THE FINANCIAL STATEMENTS – YEAR ENDED 31 DECEMBER 2021**

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|                           |        |        |          |        |
|---------------------------|--------|--------|----------|--------|
| <b>Unrestricted Funds</b> | 65,732 | 4,081  | (17,583) | 52,230 |
|                           | <hr/>  | <hr/>  | <hr/>    | <hr/>  |
|                           | 67,439 | 40,614 | (45,664) | 62,389 |

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**The following page does not form part of the statutory financial statements  
which are the subject of the independent examiner's report on page 4**

**FRIENDS OF COLOMBIA FOR SOCIAL AID  
DETAILED STATEMENT OF FINANCIAL ACTIVITIES - YEAR ENDED  
31 DECEMBER 2021**

|                                                                         | <b>2021</b>   | <b>2020</b>    |
|-------------------------------------------------------------------------|---------------|----------------|
| <b>REVENUE (LESS ASSOCIATED EXPENSES)</b>                               | <b>£</b>      | <b>£</b>       |
| Royal Parks Run                                                         | 12,678        | -              |
| General Donations                                                       | 10,375        | 3,998          |
| Not the Royal Parks Run                                                 | 4,404         | -              |
| In memory of Gabriela Daniel                                            | 3,387         | -              |
| Hearts for FOCSA                                                        | 2,718         | -              |
| Christmas Concert                                                       | 2,419         | -              |
| Other running events                                                    | 1,543         | 9,930          |
| In memory of Amelita Williams                                           | 1,355         | -              |
| London Shopping Zoom Event                                              | 1,015         | -              |
| Art Auction                                                             | 1,000         | -              |
| Fitch donation – Ninos de Soacha                                        | 651           | -              |
| San Andres & Providencia Appeal 2020                                    | 400           | 690            |
| Bank Interest                                                           | 5             | 83             |
| COVID Appeal 2020                                                       | -             | 20,013         |
| Christmas Appeal 2020                                                   | -             | 5,900          |
| <b>TOTAL REVENUE</b>                                                    | <b>42,040</b> | <b>40,614</b>  |
| <b>EXPENDITURE</b>                                                      |               |                |
| Equipment for Hospitals (see below)                                     | 19,422        | 41,306         |
| IT Platform-related Subscriptions<br>(Justgiving, Zoom, Website domain) | 895           | 966            |
| Insurance                                                               | 458           | 434            |
| Bank Charges                                                            | 81            | 157            |
| FOCSA London Admin Expenses (non-IT)                                    | 94            | 101            |
| Spring Fiesta Expenses (2020 event cancelled due to COVID pandemic)     | -             | 1,900          |
| Donation towards FOCSA Bogota Admin                                     | -             | 800            |
| <b>TOTAL EXPENDITURE</b>                                                | <b>20,950</b> | <b>45,664</b>  |
| <b>NET REVENUE/(DEFICIT) FOR THE YEAR</b>                               | <b>21,090</b> | <b>(5,050)</b> |

**FRIENDS OF COLOMBIA FOR SOCIAL AID  
DETAILED STATEMENT OF FINANCIAL ACTIVITIES - YEAR ENDED  
31 DECEMBER 2021**

**EQUIPMENT DONATIONS 2021**

**Funds Raised from:-**

|                                       |                      |                              |
|---------------------------------------|----------------------|------------------------------|
| Indigenous Communities of Guapi       | 4,480                | <u>Run, walk or cycle</u>    |
| Proyecto Union - Milkbank             | 3,549                | <u>In Memory of Gabriela</u> |
| Fundacion La Divina Providencia, Cali | 2,637                | <u>Unrestricted Funds</u>    |
| Hospital Dolores, Tolima              | 2,348                | <u>Unrestricted Funds</u>    |
| Hospital San Juan Cartago Valle       | 2,308                | <u>Unrestricted Funds</u>    |
| Hospital San Andres y Providencia     | 2,280                | <u>San Andres &amp; Prov</u> |
| Fundacion FEL Sonrisas Especiales     | 804                  | <u>Unrestricted Funds</u>    |
| Clothes, bedding & milk for children  | 788                  | <u>Christmas Appeal</u>      |
| IE Fundacion, Ibague                  | 228                  | <u>Unrestricted Funds</u>    |
| <b>TOTAL EQUIPMENT DONATIONS</b>      | <b><u>19,422</u></b> |                              |

**FRIENDS OF COLOMBIA FOR SOCIAL AID**

England & Wales - Charity number 274778

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# Accounts

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# **Friends of Colombia for Social Aid**

**UNAUDITED FINANCIAL STATEMENTS  
31 DECEMBER 2020**

**Registered Charity Number 274778**

**FRIENDS OF COLOMBIA FOR SOCIAL AID  
FINANCIAL STATEMENTS - YEAR ENDED 31 DECEMBER 2020**

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| <b>CONTENTS</b>                                                              | <b>PAGE</b> |
|------------------------------------------------------------------------------|-------------|
| Report of the Trustees                                                       | 1           |
| Independent examiner's report                                                | 5           |
| Statement of financial activities                                            | 6           |
| Balance sheet                                                                | 7           |
| Notes to the financial statements                                            | 8           |
| <br><b>The following page does not form part of the financial statements</b> |             |
| Detailed statement of financial activities                                   | 14          |

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**FRIENDS OF COLOMBIA FOR SOCIAL AID**  
**FINANCIAL STATEMENTS - YEAR ENDED 31 DECEMBER 2020**

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The Trustees present their report and independently examined financial statements for the year ended 31 December 2020.

**Reference and Administrative Information**

Charity Name: Friends of Colombia for Social Aid

Charity Registration Number 274778

Registered address: 24 Langton Avenue  
London  
N20 9DA

**Patron** The Baroness Hooper CMG

**Honorary President** Luz Angela Sarmiento

**Trustees**

|                              |                                       |
|------------------------------|---------------------------------------|
| Mr Felipe Posada             | Chair                                 |
| Mrs Diana Franco Montoya     | Treasurer Resigned 17 September 2020  |
| Mrs Amanda Ardila            |                                       |
| Mrs Clemencia Cardozo Wiese  |                                       |
| Ms Clemencia Corradine       |                                       |
| Mrs Helen Yaxley             |                                       |
| Mr Victor Garcia Rivera      | Treasurer Appointed 17 September 2020 |
| Mrs Xihomara Paulina Zentner | Appointed 17 September 2020           |

**Independent Examiner**

Jehangir Ghandhi

**Bankers**

HSBC  
The Peak, 333 Vauxhall Bridge Road  
London SW1V 1EJ

**Email :** [info@focsa.org](mailto:info@focsa.org)

**Website:** [www.focsa.org](http://www.focsa.org)

**Phone :** 0777 177 0883

## **Structure, Governance and Management**

### **Governing Document**

Friends of Colombia for Social Aid (FOCSA) is constituted as a charitable Trust. The Trust was established in 1977 under a Trust Deed (as amended) which established the objects and powers of the charitable Trust.

### **Mission**

Our mission is to help to improve the lives of the most disadvantaged children in Colombia. We fulfill our mission by donating medical, educational and other vital equipment to hospitals and specialist institutions that treat these children and improve the quality of their lives.

### **Recruitment and Appointment of Trustees**

Mrs Diana Franco Montoya resigned on 17<sup>th</sup> September 2020. Mr Victor Garcia Rivera was appointed on 17<sup>th</sup> September 2020, and Mrs Xihomara Paulina Zentner was appointed on 17<sup>th</sup> September 2020. All other members of the Board of Trustees have served throughout the year.

### **Organisational Structure**

The Board of Trustees meets on a quarterly basis and is responsible for the strategic direction and policy of the charity. A scheme of delegation is in place and the day to day responsibility for the charitable activities lies with an Executive Committee of volunteers. The President of the charity sits on both the Board of Trustees and the Executive Committee.

### **Objectives and Activities**

In planning our objectives each year we have regard to the Charities Commission general guidance on public benefit.

### **Principal Funding Sources**

Our main sources of Funding are the profits from organising Fundraising Events, unrestricted donations, and restricted donations /grants for specific projects.

### **Grant Making Policy**

The charity provides grants to FOCSA Bogota, for the purchase and donation of medical equipment in Colombia. All charitable grants are approved by the Board of Trustees.

### **Investment Policy**

Aside from retaining a prudent amount in reserves each year most of the charity's funds are to be spent on the charitable objects in the short term so there are few funds available for long term investment. Having considered possible options the Trustees decided to place surplus funds into a call deposit account with the CCLA Charities Deposit Fund.

### **Reserve Policy**

The Trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. As the charity is run entirely by volunteers, and owns no property, the risks to the long term financial sustainability of the charity are small. It has established a policy whereby the minimum level of unrestricted reserves should be approximately equivalent to the cost of organising the charity's most expensive fundraising event.

Trustees are confident that at this level they would be able to continue the current activities of the charity. The charity's most expensive event is the Spring Fiesta. Due to the COVID pandemic this event was not held during 2020, but the cost of holding the Spring Fiesta is believed to be in the region of £40,000. The present level of unrestricted reserves available to the charity of £52,230 therefore falls comfortably above the target level.

### **Financial Review**

The year ended 31 December 2020 was a financially challenging one for the charity. Our major Fundraising events the Spring Fiesta, Royal Parks Run and Christmas Concert were all cancelled due to the COVID pandemic, and some irrecoverable costs were incurred due to the cancellations, but the charity was able to raise funds via Special Appeals and individual sponsored events, the success of which meant that FOCSA was still able to make several vital equipment donations during the year.

### **Plans for Future Periods**

#### **COVID 19**

Sadly the plans for future periods are currently severely impacted by the measures put in place in order to manage the current COVID-19 pandemic. In particular the main fundraising event, the Spring Fiesta, has been postponed for a second year, but the Trustees are confident that the charity has sufficient funds to survive this period.

### **Responsibilities of the Trustees**

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity 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 incoming

**FRIENDS OF COLOMBIA FOR SOCIAL AID**  
**FINANCIAL STATEMENTS - YEAR ENDED 31 DECEMBER 2020**

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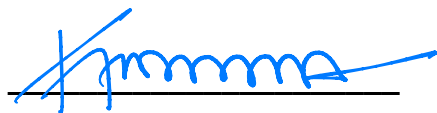
resources and application of resources. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (Statement of Recommended Practice);
- make judgments 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

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity. 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.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP FRS102- effective 1 January 2015)

***Approved by the Trustees on 6<sup>th</sup> June 2021 and signed on their behalf by:-***



**Mr Felipe Posada**  
**Chair**



**Mr Victor Garcia Rivera**  
**Treasurer**

# **INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF FRIENDS OF COLOMBIA FOR SOCIAL AID - YEAR ENDED 31 DECEMBER 2020**

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I report to the trustees on my examination of the accounts for Friends of Colombia for Social Aid ("the charity") for the year ended 31 December 2020.

## **Responsibilities and basis of report**

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

## **Independent examiner's statement**

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

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not comply with these records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Signed: .....

Date:.....

Name: Mr Jehangir Ghandhi

Address: North Villa, Vale of Health, London NW3 1AX

**FRIENDS OF COLOMBIA FOR SOCIAL AID**  
**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING THE INCOME AND**  
**EXPENDITURE ACCOUNT - YEAR ENDED 31 DECEMBER 2020**

|                                               | Note | Unrestricted<br>Funds<br>2020<br>£ | Restricted<br>Funds<br>2020<br>£ | Total<br>Funds<br>2020<br>£ | Total<br>Funds<br>2019<br>£ |
|-----------------------------------------------|------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| <b>INCOMING RESOURCES</b>                     |      |                                    |                                  |                             |                             |
| <b>Income from:</b>                           |      |                                    |                                  |                             |                             |
| Raising Funds                                 | 2    | -                                  | 9,930                            | 9,930                       | 34,612                      |
| Donations                                     | 3    | 3,998                              | 26,603                           | 30,601                      | 18,211                      |
| Investment Income                             | 4    | 83                                 | -                                | 83                          | 376                         |
| <b>TOTAL INCOMING<br/>RESOURCES</b>           |      | <b>4,081</b>                       | <b>36,533</b>                    | <b>40,614</b>               | <b>53,199</b>               |
| <b>RESOURCES EXPENDED</b>                     |      |                                    |                                  |                             |                             |
| <b>Expenditure on:</b>                        |      |                                    |                                  |                             |                             |
| Raising funds                                 | 5    | 1,900                              | -                                | 1,900                       | 10,700                      |
| Charitable activities                         | 6    | 15,683                             | 28,081                           | 43,764                      | 65,178                      |
| <b>TOTAL RESOURCES<br/>EXPENDED</b>           |      | <b>17,583</b>                      | <b>28,081</b>                    | <b>45,664</b>               | <b>75,878</b>               |
| <b>NET INCOME/ (DEFICIT)<br/>FOR THE YEAR</b> |      | <b>(13,502)</b>                    | <b>8,452</b>                     | <b>(5,050)</b>              | <b>(22,679)</b>             |
| <b>TOTAL FUNDS BROUGHT<br/>FORWARD</b>        |      | <b>65,732</b>                      | <b>1,707</b>                     | <b>67,439</b>               | <b>90,118</b>               |
| <b>TOTAL FUNDS CARRIED<br/>FORWARD</b>        |      | <b>52,230</b>                      | <b>10,159</b>                    | <b>62,389</b>               | <b>67,439</b>               |

**FRIENDS OF COLOMBIA FOR SOCIAL AID**  
**BALANCE SHEET – YEAR ENDED 31 DECEMBER 2020**  
**CHARITY REGISTRATION NUMBER 274778**

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|                                                       | Note | 2020<br>£     | 2019<br>£     |
|-------------------------------------------------------|------|---------------|---------------|
| <b>CURRENT ASSETS</b>                                 |      |               |               |
| Debtors                                               | 7    | 8,128         | 7,541         |
| Cash at bank                                          | 8    | 54,261        | 62,234        |
|                                                       |      | <hr/>         | <hr/>         |
|                                                       |      | 62,389        | 69,775        |
| <b>CREDITORS: Amounts falling due within one year</b> | 9    | -             | 2,336         |
|                                                       |      | <hr/>         | <hr/>         |
| <b>NET ASSETS</b>                                     |      | <u>62,389</u> | <u>67,439</u> |
| <br><b>FUNDS</b>                                      |      |               |               |
| Restricted                                            |      | 10,159        | 1,707         |
| Unrestricted                                          |      | <u>52,230</u> | <u>65,732</u> |
| <b>TOTAL FUNDS</b>                                    | 10   | <u>62,389</u> | <u>67,439</u> |

## **1. ACCOUNTING POLICIES**

### **General information and basis of accounting**

These accounts have been prepared on the basis of historic cost in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP FRS 102), effective 1 January 2015, and the 2011 Charities Act and applicable UK Accounting Standards and. The principal accounting policies adopted in the preparation of the financial statements are set out below.

The charity meets the definition of public benefit under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

### **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 resources and related expenditure are reported gross in the SoFA.

#### *Grants and Donations*

Grants and donations are included in the SoFA once they have been received.

#### *Volunteer Help*

The value of any voluntary help received is not included in the accounts.

#### *Investment Income*

This is included in the accounts when received.

### **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.

#### **Debtors**

Trade and other debtors are recognised at the settlement amount due and prepayments are valued at the amount prepaid.

#### **Cash at bank and in hand**

Cash at bank and in hand comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

**FRIENDS OF COLOMBIA FOR SOCIAL AID**  
**NOTES TO THE FINANCIAL STATEMENTS – YEAR ENDED 31 DECEMBER 2020**

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**Creditors**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

**Irrecoverable VAT**

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT on expenses is charged against the category of resources expended for which it was incurred.

**Fund accounting**

- Unrestricted Funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

**2. RAISING FUNDS**

|                    | <b>Unrestricted<br/>Funds 2020<br/>£</b> | <b>Restricted<br/>Funds 2020<br/>£</b> | <b>Total Funds<br/>2020<br/>£</b> | <i>Total Funds<br/>2019<br/>£</i> |
|--------------------|------------------------------------------|----------------------------------------|-----------------------------------|-----------------------------------|
| Tennis Event       | -                                        | -                                      | -                                 | 15,111                            |
| Spring Fiesta      | -                                        | -                                      | -                                 | -                                 |
| Christmas Concert  | -                                        | -                                      | -                                 | 6,262                             |
| Walk, run or Cycle | -                                        | <b>7,916</b>                           | <b>7,916</b>                      | 13,239                            |
| 500,000 Steps      | -                                        | <b>2,014</b>                           | <b>2,014</b>                      | -                                 |
|                    | <hr/> <b>-</b> <hr/>                     | <hr/> <b>9,930</b> <hr/>               | <hr/> <b>9,930</b> <hr/>          | <hr/> <b>34,612</b> <hr/>         |

The income from raising funds for 2020 was £9,930 (2019 £34,612) of which £0 (2019 £21,373) was unrestricted and £9,930 (2018 £13,240) was restricted.

**FRIENDS OF COLOMBIA FOR SOCIAL AID**  
**NOTES TO THE FINANCIAL STATEMENTS – YEAR ENDED 31 DECEMBER 2020**

**3. DONATIONS**

|                                    | <b>Unrestricted<br/>Funds<br/>2020<br/>£</b> | <b>Restricted<br/>Funds<br/>2020<br/>£</b> | <b>Total Funds<br/>2020<br/>£</b> | <i>Total Funds<br/>2019<br/>£</i> |
|------------------------------------|----------------------------------------------|--------------------------------------------|-----------------------------------|-----------------------------------|
| COVID Appeal                       | -                                            | 20,013                                     | 20,013                            | -                                 |
| Christmas Appeal                   | -                                            | 5,900                                      | 5,900                             | -                                 |
| Tennis Event Appeal                | -                                            | -                                          | -                                 | 9,295                             |
| San Andres &<br>Providencia Appeal | -                                            | 690                                        | 690                               | -                                 |
| Concert Donations                  | -                                            | -                                          | -                                 | 1,600                             |
| Maria's cake sale                  | -                                            | -                                          | -                                 | 1,061                             |
| ALAF                               | -                                            | -                                          | -                                 | 2,500                             |
| Other Donations                    | 3,998                                        | -                                          | 3,998                             | 3,755                             |
|                                    | <u>3,998</u>                                 | <u>26,603</u>                              | <u>30,601</u>                     | <u>18,211</u>                     |
|                                    | <u><u>3,998</u></u>                          | <u><u>26,603</u></u>                       | <u><u>30,601</u></u>              | <u><u>18,211</u></u>              |

Income from donations for 2020 was £30,601 (2019: £18,211) of which £26,603 (2019: £12,686) was restricted and £3,998 (2019: £5,525) was unrestricted.

**4. INVESTMENT INCOME**

|                             | <b>Unrestricted<br/>Funds<br/>2020<br/>£</b> | <b>Restricted<br/>Funds<br/>2020<br/>£</b> | <b>Total Funds<br/>2020<br/>£</b> | <i>Total Funds<br/>2019<br/>£</i> |
|-----------------------------|----------------------------------------------|--------------------------------------------|-----------------------------------|-----------------------------------|
| Bank Interest<br>Receivable | 83                                           | -                                          | 83                                | 376                               |
|                             | <u>83</u>                                    | <u>-</u>                                   | <u>83</u>                         | <u>376</u>                        |

The income from investments for 2020 and 2019 was all unrestricted.

**5. COST OF RAISING FUNDS**

|                    | <b>Unrestricted<br/>Funds<br/>2020<br/>£</b> | <b>Restricted<br/>Funds<br/>2020<br/>£</b> | <b>Total Funds<br/>2020<br/>£</b> | <i>Total Funds<br/>2019<br/>£</i> |
|--------------------|----------------------------------------------|--------------------------------------------|-----------------------------------|-----------------------------------|
| Tennis Event       | -                                            | -                                          | -                                 | 6,907                             |
| Spring Fiesta 2020 | 1,900                                        | -                                          | 1,900                             | 1,669                             |
| Running Events     | -                                            | -                                          | -                                 | 2,124                             |
|                    | <u>1,900</u>                                 | <u>-</u>                                   | <u>1,900</u>                      | <u>10,700</u>                     |
|                    | <u><u>1,900</u></u>                          | <u><u>-</u></u>                            | <u><u>1,900</u></u>               | <u><u>10,700</u></u>              |

The expenditure on raising funds for 2020 was £1,900 (2019: £10,700) of which £0 (2019: £2,124) was restricted and £1,900 (2019: £8,576) was unrestricted.

**FRIENDS OF COLOMBIA FOR SOCIAL AID**  
**NOTES TO THE FINANCIAL STATEMENTS – YEAR ENDED 31 DECEMBER 2020**

**6. COST OF GENERATING CHARITABLE ACTIVITIES**

|                                       | Unrestricted<br>Funds<br>2020<br>£ | Restricted<br>Funds<br>2020<br>£ | Total Funds<br>2020<br>£ | Total Funds<br>2019<br>£ |
|---------------------------------------|------------------------------------|----------------------------------|--------------------------|--------------------------|
| Medical Equipment                     | 13,225                             | 28,081                           | 41,306                   | 63,559                   |
| Office Expenses                       | 1,658                              | -                                | 1,658                    | 1,579                    |
| FOCSA Bogota<br>expenses contribution | 800                                | -                                | 800                      | -                        |
|                                       | <u>15,683</u>                      | <u>28,081</u>                    | <u>43,764</u>            | <u>65,178</u>            |

Expenditure on charitable activities was £43,764 (2019: £65,178) of which £15,683 was unrestricted (2019: £39,224) and £28,081 was restricted (2019: £25,954).

No Trustees received any remuneration during the year (2019: NIL).

No Trustees were reimbursed for any out of pocket expenses during the year (2019: NIL).

There have been no related party transactions during the year (2019: none).

**7. DEBTORS**

|               | 2020<br>£    | 2019<br>£    |
|---------------|--------------|--------------|
| Prepayments   | 1,680        | 6,860        |
| Other debtors | 6,448        | 681          |
|               | <u>8,128</u> | <u>7,541</u> |

**8. CASH AT BANK**

|                          | 2020<br>£     | 2019<br>£     |
|--------------------------|---------------|---------------|
| HSBC Treasurer's Account | 12,297        | 20,352        |
| CCLA Deposit Account     | 41,964        | 41,882        |
|                          | <u>54,261</u> | <u>62,234</u> |

**FRIENDS OF COLOMBIA FOR SOCIAL AID**  
**NOTES TO THE FINANCIAL STATEMENTS – YEAR ENDED 31 DECEMBER 2020**

**9. CREDITORS: Amounts falling due within one year**

|                  | <b>2020</b> | <b>2019</b>  |
|------------------|-------------|--------------|
|                  | <b>£</b>    | <b>£</b>     |
| Accrued Expenses | -           | 489          |
| Other Creditors  | -           | 1,847        |
|                  | <u>-</u>    | <u>2,336</u> |

**10. FUNDS**

|                               | <b>Balance at 1</b> | <b>Movement in resources</b> |                        | <b>Balance at 31</b> |
|-------------------------------|---------------------|------------------------------|------------------------|----------------------|
|                               | <b>January 2020</b> | <b>Incoming</b>              | <b>Outgoing</b>        | <b>December 2020</b> |
|                               | <b>£</b>            | <b>£</b>                     | <b>£</b>               | <b>£</b>             |
| <b>Restricted Funds</b>       |                     |                              |                        |                      |
| Tennis Event                  | 1,489               | -                            | -                      | 1,489                |
| ALAF                          | 218                 | -                            | -                      | 218                  |
| COVID Appeal 2020             | -                   | 20,013                       | (20,013)               | -                    |
| Christmas Appeal 2020         | -                   | 5,900                        | (5,124)                | 776                  |
| Run walk or cycle             | -                   | 7,916                        | (2,944)                | 4,972                |
| San Andres & Providencia      | -                   | 690                          | -                      | 690                  |
| 500,000 Steps                 | -                   | 2,014                        | -                      | 2,014                |
| <b>Total Restricted Funds</b> | <b><u>1,707</u></b> | <b><u>36,533</u></b>         | <b><u>(28,081)</u></b> | <b><u>10,159</u></b> |
| <b>Unrestricted Funds</b>     | 65,732              | 4,081                        | (17,583)               | 52,230               |
|                               | <u>67,439</u>       | <u>40,614</u>                | <u>(45,664)</u>        | <u>62,389</u>        |

**PREVIOUS YEAR FUNDS**

|                               | <b>Balance at 1</b> | <b>Movement in resources</b> |                        | <b>Balance at 31</b> |
|-------------------------------|---------------------|------------------------------|------------------------|----------------------|
|                               | <b>January 2019</b> | <b>Incoming</b>              | <b>Outgoing</b>        | <b>December 2019</b> |
|                               | <b>£</b>            | <b>£</b>                     | <b>£</b>               | <b>£</b>             |
| <b>Restricted Funds</b>       |                     |                              |                        |                      |
| Tennis Event                  | -                   | 9,125                        | (7,636)                | 1,489                |
| Special Appeal 2016           | 1,230               | -                            | (1,230)                | -                    |
| ALAF                          | -                   | 2,500                        | (2,282)                | 218                  |
| Mocoa Appeal                  | 2,630               | -                            | (2,630)                | -                    |
| Royal Parks Run               | -                   | 13,239                       | (13,239)               | -                    |
| Cake Bake                     | -                   | 1,061                        | (1,061)                | -                    |
| <b>Total Restricted Funds</b> | <b><u>3,860</u></b> | <b><u>25,925</u></b>         | <b><u>(28,078)</u></b> | <b><u>1,707</u></b>  |
| <b>Unrestricted Funds</b>     | 86,258              | 27,274                       | (47,800)               | 65,732               |
|                               | <u>90,118</u>       | <u>53,199</u>                | <u>(75,878)</u>        | <u>67,439</u>        |

**The following page does not form part of the statutory financial statements  
which are the subject of the independent examiner's report on page 4.**

**FRIENDS OF COLOMBIA FOR SOCIAL AID**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES - YEAR ENDED**  
**31 DECEMBER 2020**

|                                                                      | <b>2020</b>           | <b>2019</b>                                            |
|----------------------------------------------------------------------|-----------------------|--------------------------------------------------------|
|                                                                      | <b>£</b>              | <b>£</b>                                               |
| <b>REVENUE (LESS ASSOCIATED EXPENSES)</b>                            |                       |                                                        |
| Tennis Event 2019                                                    | -                     | 8,374                                                  |
| COVID Appeal 2020                                                    | 20,013                | -                                                      |
| Christmas Appeal 2020                                                | 5,900                 |                                                        |
| San Andres & Providencia Appeal 2020                                 | 690                   |                                                        |
| Special Appeal 2019                                                  | -                     | 9,124                                                  |
| Christmas Concert 2019                                               | -                     | 6,194                                                  |
| Running Events                                                       | 9,930                 | 11,115                                                 |
| Other Donations                                                      | 3,998                 | 7,316                                                  |
| Bank Interest                                                        | 83                    | 376                                                    |
| <b>TOTAL REVENUE</b>                                                 | <b>40,614</b>         | <b>42,299</b>                                          |
| <b>EXPENDITURE</b>                                                   |                       |                                                        |
| Equipment for Hospitals                                              | 41,306                | 63,599                                                 |
| Spring Fiesta Expenses (event cancelled due to COVID pandemic)       | 1,900                 | -                                                      |
| IT Platform-related Subscriptions (Justgiving, Zoom, Website domain) | 966                   | 939                                                    |
| Donation towards FOCSA Bogota Admin                                  | 800                   | -                                                      |
| Insurance                                                            | 434                   | 374                                                    |
| Bank Charges                                                         | 157                   | 116                                                    |
| FOCSA London Admin Expenses (non-IT)                                 | 101                   | 150                                                    |
| <b>TOTAL EXPENDITURE</b>                                             | <b>45,664</b>         | <b>65,178</b>                                          |
| <b>NET REVENUE/(DEFICIT) FOR THE YEAR</b>                            | <b><u>(5,050)</u></b> | <b><u>(22,679)</u></b>                                 |
| <b>EQUIPMENT DONATIONS 2020</b>                                      |                       | <i><u>Funds Raised from:-</u></i>                      |
| PPE for 13 Medical Institutions                                      | 31,075                | <i><u>COVID 19 Appeal &amp; Unrestricted Funds</u></i> |
| Hogar Santa Rita                                                     | 2,007                 | <i><u>Unrestricted Funds</u></i>                       |
| Clothes, bedding & milk for children                                 | 5,124                 | <i><u>Christmas Appeal</u></i>                         |
| Fundacion Pro Sierra Nevada de Santa Marta                           | 2,007                 | <i><u>Run, walk or cycle</u></i>                       |
| Vicariato Apostolico de Guapi                                        | 937                   | <i><u>Run, walk or cycle</u></i>                       |
| Fundacion FEL Sonrisas Especiales                                    | 156                   | <i><u>Unrestricted Funds</u></i>                       |
| <b>TOTAL EQUIPMENT DONATIONS</b>                                     | <b><u>41,306</u></b>  |                                                        |





# **Friends of Colombia for Social Aid**

**UNAUDITED FINANCIAL STATEMENTS  
31 DECEMBER 2020**

**Registered Charity Number 274778**

**FRIENDS OF COLOMBIA FOR SOCIAL AID  
FINANCIAL STATEMENTS - YEAR ENDED 31 DECEMBER 2020**

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| <b>CONTENTS</b>                                                              | <b>PAGE</b> |
|------------------------------------------------------------------------------|-------------|
| Report of the Trustees                                                       | 1           |
| Independent examiner's report                                                | 5           |
| Statement of financial activities                                            | 6           |
| Balance sheet                                                                | 7           |
| Notes to the financial statements                                            | 8           |
| <br><b>The following page does not form part of the financial statements</b> |             |
| Detailed statement of financial activities                                   | 14          |

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**FRIENDS OF COLOMBIA FOR SOCIAL AID**  
**FINANCIAL STATEMENTS - YEAR ENDED 31 DECEMBER 2020**

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The Trustees present their report and independently examined financial statements for the year ended 31 December 2020.

**Reference and Administrative Information**

Charity Name: Friends of Colombia for Social Aid

Charity Registration Number 274778

Registered address: 24 Langton Avenue  
London  
N20 9DA

**Patron** The Baroness Hooper CMG

**Honorary President** Luz Angela Sarmiento

**Trustees**

|                              |                                       |
|------------------------------|---------------------------------------|
| Mr Felipe Posada             | Chair                                 |
| Mrs Diana Franco Montoya     | Treasurer Resigned 17 September 2020  |
| Mrs Amanda Ardila            |                                       |
| Mrs Clemencia Cardozo Wiese  |                                       |
| Ms Clemencia Corradine       |                                       |
| Mrs Helen Yaxley             |                                       |
| Mr Victor Garcia Rivera      | Treasurer Appointed 17 September 2020 |
| Mrs Xihomara Paulina Zentner | Appointed 17 September 2020           |

**Independent Examiner**

Jehangir Ghandhi

**Bankers**

HSBC  
The Peak, 333 Vauxhall Bridge Road  
London SW1V 1EJ

**Email :** [info@focsa.org](mailto:info@focsa.org)

**Website:** [www.focsa.org](http://www.focsa.org)

**Phone :** 0777 177 0883

## **Structure, Governance and Management**

### **Governing Document**

Friends of Colombia for Social Aid (FOCSA) is constituted as a charitable Trust. The Trust was established in 1977 under a Trust Deed (as amended) which established the objects and powers of the charitable Trust.

### **Mission**

Our mission is to help to improve the lives of the most disadvantaged children in Colombia. We fulfill our mission by donating medical, educational and other vital equipment to hospitals and specialist institutions that treat these children and improve the quality of their lives.

### **Recruitment and Appointment of Trustees**

Mrs Diana Franco Montoya resigned on 17<sup>th</sup> September 2020. Mr Victor Garcia Rivera was appointed on 17<sup>th</sup> September 2020, and Mrs Xihomara Paulina Zentner was appointed on 17<sup>th</sup> September 2020. All other members of the Board of Trustees have served throughout the year.

### **Organisational Structure**

The Board of Trustees meets on a quarterly basis and is responsible for the strategic direction and policy of the charity. A scheme of delegation is in place and the day to day responsibility for the charitable activities lies with an Executive Committee of volunteers. The President of the charity sits on both the Board of Trustees and the Executive Committee.

### **Objectives and Activities**

In planning our objectives each year we have regard to the Charities Commission general guidance on public benefit.

### **Principal Funding Sources**

Our main sources of Funding are the profits from organising Fundraising Events, unrestricted donations, and restricted donations /grants for specific projects.

### **Grant Making Policy**

The charity provides grants to FOCSA Bogota, for the purchase and donation of medical equipment in Colombia. All charitable grants are approved by the Board of Trustees.

### **Investment Policy**

Aside from retaining a prudent amount in reserves each year most of the charity's funds are to be spent on the charitable objects in the short term so there are few funds available for long term investment. Having considered possible options the Trustees decided to place surplus funds into a call deposit account with the CCLA Charities Deposit Fund.

### **Reserve Policy**

The Trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. As the charity is run entirely by volunteers, and owns no property, the risks to the long term financial sustainability of the charity are small. It has established a policy whereby the minimum level of unrestricted reserves should be approximately equivalent to the cost of organising the charity's most expensive fundraising event.

Trustees are confident that at this level they would be able to continue the current activities of the charity. The charity's most expensive event is the Spring Fiesta. Due to the COVID pandemic this event was not held during 2020, but the cost of holding the Spring Fiesta is believed to be in the region of £40,000. The present level of unrestricted reserves available to the charity of £52,230 therefore falls comfortably above the target level.

### **Financial Review**

The year ended 31 December 2020 was a financially challenging one for the charity. Our major Fundraising events the Spring Fiesta, Royal Parks Run and Christmas Concert were all cancelled due to the COVID pandemic, and some irrecoverable costs were incurred due to the cancellations, but the charity was able to raise funds via Special Appeals and individual sponsored events, the success of which meant that FOCSA was still able to make several vital equipment donations during the year.

### **Plans for Future Periods**

#### **COVID 19**

Sadly the plans for future periods are currently severely impacted by the measures put in place in order to manage the current COVID-19 pandemic. In particular the main fundraising event, the Spring Fiesta, has been postponed for a second year, but the Trustees are confident that the charity has sufficient funds to survive this period.

### **Responsibilities of the Trustees**

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity 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 incoming

**FRIENDS OF COLOMBIA FOR SOCIAL AID**  
**FINANCIAL STATEMENTS - YEAR ENDED 31 DECEMBER 2020**

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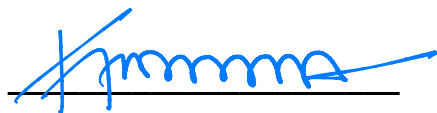
resources and application of resources. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (Statement of Recommended Practice);
- make judgments 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

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity. 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.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP FRS102- effective 1 January 2015)

***Approved by the Trustees on 6<sup>th</sup> June 2021 and signed on their behalf by:-***



**Mr Felipe Posada**  
**Chair**



**Mr Victor Garcia Rivera**  
**Treasurer**

# **INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF FRIENDS OF COLOMBIA FOR SOCIAL AID - YEAR ENDED 31 DECEMBER 2020**

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I report to the trustees on my examination of the accounts for Friends of Colombia for Social Aid ("the charity") for the year ended 31 December 2020.

## **Responsibilities and basis of report**

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

## **Independent examiner's statement**

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

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not comply with these records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Signed: .....

Date:.....

Name: Mr Jehangir Ghandhi

Address: North Villa, Vale of Health, London NW3 1AX

**FRIENDS OF COLOMBIA FOR SOCIAL AID**  
**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING THE INCOME AND**  
**EXPENDITURE ACCOUNT - YEAR ENDED 31 DECEMBER 2020**

|                                           | Note | Unrestricted<br>Funds<br>2020<br>£ | Restricted<br>Funds<br>2020<br>£ | Total<br>Funds<br>2020<br>£ | Total<br>Funds<br>2019<br>£ |
|-------------------------------------------|------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| <b>INCOMING RESOURCES</b>                 |      |                                    |                                  |                             |                             |
| <b>Income from:</b>                       |      |                                    |                                  |                             |                             |
| Raising Funds                             | 2    | -                                  | 9,930                            | 9,930                       | 34,612                      |
| Donations                                 | 3    | 3,998                              | 26,603                           | 30,601                      | 18,211                      |
| Investment Income                         | 4    | 83                                 | -                                | 83                          | 376                         |
| <b>TOTAL INCOMING RESOURCES</b>           |      | <b>4,081</b>                       | <b>36,533</b>                    | <b>40,614</b>               | <b>53,199</b>               |
| <b>RESOURCES EXPENDED</b>                 |      |                                    |                                  |                             |                             |
| <b>Expenditure on:</b>                    |      |                                    |                                  |                             |                             |
| Raising funds                             | 5    | 1,900                              | -                                | 1,900                       | 10,700                      |
| Charitable activities                     | 6    | 15,683                             | 28,081                           | 43,764                      | 65,178                      |
| <b>TOTAL RESOURCES EXPENDED</b>           |      | <b>17,583</b>                      | <b>28,081</b>                    | <b>45,664</b>               | <b>75,878</b>               |
| <b>NET INCOME/ (DEFICIT) FOR THE YEAR</b> |      | <b>(13,502)</b>                    | <b>8,452</b>                     | <b>(5,050)</b>              | <b>(22,679)</b>             |
| <b>TOTAL FUNDS BROUGHT FORWARD</b>        |      | <b>65,732</b>                      | <b>1,707</b>                     | <b>67,439</b>               | <b>90,118</b>               |
| <b>TOTAL FUNDS CARRIED FORWARD</b>        |      | <b>52,230</b>                      | <b>10,159</b>                    | <b>62,389</b>               | <b>67,439</b>               |

**FRIENDS OF COLOMBIA FOR SOCIAL AID**  
**BALANCE SHEET – YEAR ENDED 31 DECEMBER 2020**  
**CHARITY REGISTRATION NUMBER 274778**

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|                                                       | Note | 2020<br>£     | 2019<br>£     |
|-------------------------------------------------------|------|---------------|---------------|
| <b>CURRENT ASSETS</b>                                 |      |               |               |
| Debtors                                               | 7    | 8,128         | 7,541         |
| Cash at bank                                          | 8    | 54,261        | 62,234        |
|                                                       |      | <hr/>         | <hr/>         |
|                                                       |      | 62,389        | 69,775        |
| <b>CREDITORS: Amounts falling due within one year</b> | 9    | -             | 2,336         |
|                                                       |      | <hr/>         | <hr/>         |
| <b>NET ASSETS</b>                                     |      | <u>62,389</u> | <u>67,439</u> |
| <br><b>FUNDS</b>                                      |      |               |               |
| Restricted                                            |      | 10,159        | 1,707         |
| Unrestricted                                          |      | <u>52,230</u> | <u>65,732</u> |
| <b>TOTAL FUNDS</b>                                    | 10   | <u>62,389</u> | <u>67,439</u> |

## **1. ACCOUNTING POLICIES**

### **General information and basis of accounting**

These accounts have been prepared on the basis of historic cost in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP FRS 102), effective 1 January 2015, and the 2011 Charities Act and applicable UK Accounting Standards and. The principal accounting policies adopted in the preparation of the financial statements are set out below.

The charity meets the definition of public benefit under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

### **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 resources and related expenditure are reported gross in the SoFA.

#### *Grants and Donations*

Grants and donations are included in the SoFA once they have been received.

#### *Volunteer Help*

The value of any voluntary help received is not included in the accounts.

#### *Investment Income*

This is included in the accounts when received.

### **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.

#### **Debtors**

Trade and other debtors are recognised at the settlement amount due and prepayments are valued at the amount prepaid.

#### **Cash at bank and in hand**

Cash at bank and in hand comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

**FRIENDS OF COLOMBIA FOR SOCIAL AID**  
**NOTES TO THE FINANCIAL STATEMENTS – YEAR ENDED 31 DECEMBER 2020**

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**Creditors**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

**Irrecoverable VAT**

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT on expenses is charged against the category of resources expended for which it was incurred.

**Fund accounting**

- Unrestricted Funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

**2. RAISING FUNDS**

|                    | <b>Unrestricted<br/>Funds 2020<br/>£</b> | <b>Restricted<br/>Funds 2020<br/>£</b> | <b>Total Funds<br/>2020<br/>£</b> | <i>Total Funds<br/>2019<br/>£</i> |
|--------------------|------------------------------------------|----------------------------------------|-----------------------------------|-----------------------------------|
| Tennis Event       | -                                        | -                                      | -                                 | 15,111                            |
| Spring Fiesta      | -                                        | -                                      | -                                 | -                                 |
| Christmas Concert  | -                                        | -                                      | -                                 | 6,262                             |
| Walk, run or Cycle | -                                        | <b>7,916</b>                           | <b>7,916</b>                      | 13,239                            |
| 500,000 Steps      | -                                        | <b>2,014</b>                           | <b>2,014</b>                      | -                                 |
|                    | <hr/>                                    | <hr/>                                  | <hr/>                             | <hr/>                             |
|                    | -                                        | <b>9,930</b>                           | <b>9,930</b>                      | <b>34,612</b>                     |
|                    | <hr/>                                    | <hr/>                                  | <hr/>                             | <hr/>                             |

The income from raising funds for 2020 was £9,930 (2019 £34,612) of which £0 (2019 £21,373) was unrestricted and £9,930 (2018 £13,240) was restricted.

**FRIENDS OF COLOMBIA FOR SOCIAL AID**  
**NOTES TO THE FINANCIAL STATEMENTS – YEAR ENDED 31 DECEMBER 2020**

**3. DONATIONS**

|                                    | <b>Unrestricted<br/>Funds<br/>2020<br/>£</b> | <b>Restricted<br/>Funds<br/>2020<br/>£</b> | <b>Total Funds<br/>2020<br/>£</b> | <i>Total Funds<br/>2019<br/>£</i> |
|------------------------------------|----------------------------------------------|--------------------------------------------|-----------------------------------|-----------------------------------|
| COVID Appeal                       | -                                            | 20,013                                     | 20,013                            | -                                 |
| Christmas Appeal                   | -                                            | 5,900                                      | 5,900                             | -                                 |
| Tennis Event Appeal                | -                                            | -                                          | -                                 | 9,295                             |
| San Andres &<br>Providencia Appeal | -                                            | 690                                        | 690                               | -                                 |
| Concert Donations                  | -                                            | -                                          | -                                 | 1,600                             |
| Maria's cake sale                  | -                                            | -                                          | -                                 | 1,061                             |
| ALAF                               | -                                            | -                                          | -                                 | 2,500                             |
| Other Donations                    | 3,998                                        | -                                          | 3,998                             | 3,755                             |
|                                    | <u>3,998</u>                                 | <u>26,603</u>                              | <u>30,601</u>                     | <u>18,211</u>                     |
|                                    | <u><u>3,998</u></u>                          | <u><u>26,603</u></u>                       | <u><u>30,601</u></u>              | <u><u>18,211</u></u>              |

Income from donations for 2020 was £30,601 (2019: £18,211) of which £26,603 (2019: £12,686) was restricted and £3,998 (2019: £5,525) was unrestricted.

**4. INVESTMENT INCOME**

|                             | <b>Unrestricted<br/>Funds<br/>2020<br/>£</b> | <b>Restricted<br/>Funds<br/>2020<br/>£</b> | <b>Total Funds<br/>2020<br/>£</b> | <i>Total Funds<br/>2019<br/>£</i> |
|-----------------------------|----------------------------------------------|--------------------------------------------|-----------------------------------|-----------------------------------|
| Bank Interest<br>Receivable | 83                                           | -                                          | 83                                | 376                               |
|                             | <u>83</u>                                    | <u>-</u>                                   | <u>83</u>                         | <u>376</u>                        |
|                             | <u><u>83</u></u>                             | <u><u>-</u></u>                            | <u><u>83</u></u>                  | <u><u>376</u></u>                 |

The income from investments for 2020 and 2019 was all unrestricted.

**5. COST OF RAISING FUNDS**

|                    | <b>Unrestricted<br/>Funds<br/>2020<br/>£</b> | <b>Restricted<br/>Funds<br/>2020<br/>£</b> | <b>Total Funds<br/>2020<br/>£</b> | <i>Total Funds<br/>2019<br/>£</i> |
|--------------------|----------------------------------------------|--------------------------------------------|-----------------------------------|-----------------------------------|
| Tennis Event       | -                                            | -                                          | -                                 | 6,907                             |
| Spring Fiesta 2020 | 1,900                                        | -                                          | 1,900                             | 1,669                             |
| Running Events     | -                                            | -                                          | -                                 | 2,124                             |
|                    | <u>1,900</u>                                 | <u>-</u>                                   | <u>1,900</u>                      | <u>10,700</u>                     |
|                    | <u><u>1,900</u></u>                          | <u><u>-</u></u>                            | <u><u>1,900</u></u>               | <u><u>10,700</u></u>              |

The expenditure on raising funds for 2020 was £1,900 (2019: £10,700) of which £0 (2019: £2,124) was restricted and £1,900 (2019: £8,576) was unrestricted.

**FRIENDS OF COLOMBIA FOR SOCIAL AID**  
**NOTES TO THE FINANCIAL STATEMENTS – YEAR ENDED 31 DECEMBER 2020**

**6. COST OF GENERATING CHARITABLE ACTIVITIES**

|                                       | Unrestricted<br>Funds<br>2020<br>£ | Restricted<br>Funds<br>2020<br>£ | Total Funds<br>2020<br>£ | Total Funds<br>2019<br>£ |
|---------------------------------------|------------------------------------|----------------------------------|--------------------------|--------------------------|
| Medical Equipment                     | 13,225                             | 28,081                           | 41,306                   | 63,559                   |
| Office Expenses                       | 1,658                              | -                                | 1,658                    | 1,579                    |
| FOCSA Bogota<br>expenses contribution | 800                                | -                                | 800                      | -                        |
|                                       | <u>15,683</u>                      | <u>28,081</u>                    | <u>43,764</u>            | <u>65,178</u>            |

Expenditure on charitable activities was £43,764 (2019: £65,178) of which £15,683 was unrestricted (2019: £39,224) and £28,081 was restricted (2019: £25,954).

No Trustees received any remuneration during the year (2019: NIL).

No Trustees were reimbursed for any out of pocket expenses during the year (2019: NIL).

There have been no related party transactions during the year (2019: none).

**7. DEBTORS**

|               | 2020<br>£    | 2019<br>£    |
|---------------|--------------|--------------|
| Prepayments   | 1,680        | 6,860        |
| Other debtors | 6,448        | 681          |
|               | <u>8,128</u> | <u>7,541</u> |

**8. CASH AT BANK**

|                          | 2020<br>£     | 2019<br>£     |
|--------------------------|---------------|---------------|
| HSBC Treasurer's Account | 12,297        | 20,352        |
| CCLA Deposit Account     | 41,964        | 41,882        |
|                          | <u>54,261</u> | <u>62,234</u> |

**FRIENDS OF COLOMBIA FOR SOCIAL AID**  
**NOTES TO THE FINANCIAL STATEMENTS – YEAR ENDED 31 DECEMBER 2020**

**9. CREDITORS: Amounts falling due within one year**

|                  | <b>2020</b> | <b>2019</b>  |
|------------------|-------------|--------------|
|                  | <b>£</b>    | <b>£</b>     |
| Accrued Expenses | -           | 489          |
| Other Creditors  | -           | 1,847        |
|                  | <u>-</u>    | <u>2,336</u> |

**10. FUNDS**

|                               | <b>Balance at 1</b> | <b>Movement in resources</b> |                        | <b>Balance at 31</b> |
|-------------------------------|---------------------|------------------------------|------------------------|----------------------|
|                               | <b>January 2020</b> | <b>Incoming</b>              | <b>Outgoing</b>        | <b>December 2020</b> |
|                               | <b>£</b>            | <b>£</b>                     | <b>£</b>               | <b>£</b>             |
| <b>Restricted Funds</b>       |                     |                              |                        |                      |
| Tennis Event                  | 1,489               | -                            | -                      | 1,489                |
| ALAF                          | 218                 | -                            | -                      | 218                  |
| COVID Appeal 2020             | -                   | 20,013                       | (20,013)               | -                    |
| Christmas Appeal 2020         | -                   | 5,900                        | (5,124)                | 776                  |
| Run walk or cycle             | -                   | 7,916                        | (2,944)                | 4,972                |
| San Andres & Providencia      | -                   | 690                          | -                      | 690                  |
| 500,000 Steps                 | -                   | 2,014                        | -                      | 2,014                |
| <b>Total Restricted Funds</b> | <b><u>1,707</u></b> | <b><u>36,533</u></b>         | <b><u>(28,081)</u></b> | <b><u>10,159</u></b> |
| <b>Unrestricted Funds</b>     | 65,732              | 4,081                        | (17,583)               | 52,230               |
|                               | <u>67,439</u>       | <u>40,614</u>                | <u>(45,664)</u>        | <u>62,389</u>        |

**PREVIOUS YEAR FUNDS**

|                               | <b>Balance at 1</b> | <b>Movement in resources</b> |                        | <b>Balance at 31</b> |
|-------------------------------|---------------------|------------------------------|------------------------|----------------------|
|                               | <b>January 2019</b> | <b>Incoming</b>              | <b>Outgoing</b>        | <b>December 2019</b> |
|                               | <b>£</b>            | <b>£</b>                     | <b>£</b>               | <b>£</b>             |
| <b>Restricted Funds</b>       |                     |                              |                        |                      |
| Tennis Event                  | -                   | 9,125                        | (7,636)                | 1,489                |
| Special Appeal 2016           | 1,230               | -                            | (1,230)                | -                    |
| ALAF                          | -                   | 2,500                        | (2,282)                | 218                  |
| Mocoa Appeal                  | 2,630               | -                            | (2,630)                | -                    |
| Royal Parks Run               | -                   | 13,239                       | (13,239)               | -                    |
| Cake Bake                     | -                   | 1,061                        | (1,061)                | -                    |
| <b>Total Restricted Funds</b> | <b><u>3,860</u></b> | <b><u>25,925</u></b>         | <b><u>(28,078)</u></b> | <b><u>1,707</u></b>  |
| <b>Unrestricted Funds</b>     | 86,258              | 27,274                       | (47,800)               | 65,732               |
|                               | <u>90,118</u>       | <u>53,199</u>                | <u>(75,878)</u>        | <u>67,439</u>        |

**The following page does not form part of the statutory financial statements  
which are the subject of the independent examiner's report on page 4.**

**FRIENDS OF COLOMBIA FOR SOCIAL AID**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES - YEAR ENDED**  
**31 DECEMBER 2020**

|                                                                      | <b>2020</b>           | <b>2019</b>                                            |
|----------------------------------------------------------------------|-----------------------|--------------------------------------------------------|
| <b>REVENUE (LESS ASSOCIATED EXPENSES)</b>                            | <b>£</b>              | <b>£</b>                                               |
| Tennis Event 2019                                                    | -                     | 8,374                                                  |
| COVID Appeal 2020                                                    | 20,013                | -                                                      |
| Christmas Appeal 2020                                                | 5,900                 |                                                        |
| San Andres & Providencia Appeal 2020                                 | 690                   |                                                        |
| Special Appeal 2019                                                  | -                     | 9,124                                                  |
| Christmas Concert 2019                                               | -                     | 6,194                                                  |
| Running Events                                                       | 9,930                 | 11,115                                                 |
| Other Donations                                                      | 3,998                 | 7,316                                                  |
| Bank Interest                                                        | 83                    | 376                                                    |
| <b>TOTAL REVENUE</b>                                                 | <b>40,614</b>         | <b>42,299</b>                                          |
| <b>EXPENDITURE</b>                                                   |                       |                                                        |
| Equipment for Hospitals                                              | 41,306                | 63,599                                                 |
| Spring Fiesta Expenses (event cancelled due to COVID pandemic)       | 1,900                 | -                                                      |
| IT Platform-related Subscriptions (Justgiving, Zoom, Website domain) | 966                   | 939                                                    |
| Donation towards FOCSA Bogota Admin                                  | 800                   | -                                                      |
| Insurance                                                            | 434                   | 374                                                    |
| Bank Charges                                                         | 157                   | 116                                                    |
| FOCSA London Admin Expenses (non-IT)                                 | 101                   | 150                                                    |
| <b>TOTAL EXPENDITURE</b>                                             | <b>45,664</b>         | <b>65,178</b>                                          |
| <b>NET REVENUE/(DEFICIT) FOR THE YEAR</b>                            | <b><u>(5,050)</u></b> | <b><u>(22,679)</u></b>                                 |
| <b>EQUIPMENT DONATIONS 2020</b>                                      |                       | <b><u>Funds Raised from:-</u></b>                      |
| PPE for 13 Medical Institutions                                      | 31,075                | <b><u>COVID 19 Appeal &amp; Unrestricted Funds</u></b> |
| Hogar Santa Rita                                                     | 2,007                 | <b><u>Unrestricted Funds</u></b>                       |
| Clothes, bedding & milk for children                                 | 5,124                 | <b><u>Christmas Appeal</u></b>                         |
| Fundacion Pro Sierra Nevada de Santa Marta                           | 2,007                 | <b><u>Run, walk or cycle</u></b>                       |
| Vicariato Apostolico de Guapi                                        | 937                   | <b><u>Run, walk or cycle</u></b>                       |
| Fundacion FEL Sonrisas Especiales                                    | 156                   | <b><u>Unrestricted Funds</u></b>                       |
| <b>TOTAL EQUIPMENT DONATIONS</b>                                     | <b><u>41,306</u></b>  |                                                        |



## INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF FRIENDS OF COLOMBIA FOR SOCIAL AID - YEAR ENDED 31 DECEMBER 2020

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I report to the trustees on my examination of the accounts for Friends of Colombia for Social Aid ("the charity") for the year ended 31 December 2020.

### Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not comply with these records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Signed: 

Date: 24 MAY 2021

Name: Mr Jehangir Ghandhi

Address: North Villa, Vale of Health, London NW3 1AX