



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

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

Website: 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 17th September 2020. Mr Victor Garcia Rivera was appointed on 17th September 2020, and Mrs Xihomara Paulina Zentner was appointed on 17th September 2020. All other members of the Board of Trustees have served throughout the year.

Organisational Structure

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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.

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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

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FINANCIAL STATEMENTS - YEAR ENDED 31 DECEMBER 2020


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- 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 6th 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

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 Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
INCOMING RESOURCES					
Income from:					
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
TOTAL INCOMING RESOURCES		4,081	36,533	40,614	53,199
RESOURCES EXPENDED					
Expenditure on:					
Raising funds	5	1,900	-	1,900	10,700
Charitable activities	6	15,683	28,081	43,764	65,178
TOTAL RESOURCES EXPENDED		17,583	28,081	45,664	75,878
NET INCOME/ (DEFICIT) FOR THE YEAR		(13,502)	8,452	(5,050)	(22,679)
TOTAL FUNDS BROUGHT FORWARD		65,732	1,707	67,439	90,118
TOTAL FUNDS CARRIED FORWARD		52,230	10,159	62,389	67,439

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

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

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

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

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	<i>Total Funds 2019 £</i>
COVID Appeal	-	20,013	20,013	-
Christmas Appeal	-	5,900	5,900	-
Tennis Event Appeal	-	-	-	9,295
San Andres & 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
	3,998	26,603	30,601	18,211

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

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

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

5. COST OF RAISING FUNDS

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

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 Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
Medical Equipment	13,225	28,081	41,306	63,559
Office Expenses	1,658	-	1,658	1,579
FOCSA Bogota 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 £	2019 £
Prepayments	1,680	6,860
Other debtors	6,448	681
	<u>8,128</u>	<u>7,541</u>

8. CASH AT BANK

	2020 £	2019 £
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

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

10. FUNDS

	Balance at 1	Movement in resources		Balance at 31
	January 2020	Incoming	Outgoing	December 2020
	£	£	£	£
Restricted Funds				
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
Total Restricted Funds	<u>1,707</u>	<u>36,533</u>	<u>(28,081)</u>	<u>10,159</u>
Unrestricted Funds	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

	Balance at 1	Movement in resources		Balance at 31
	January 2019	Incoming	Outgoing	December 2019
	£	£	£	£
Restricted Funds				
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)	-
Total Restricted Funds	<u>3,860</u>	<u>25,925</u>	<u>(28,078)</u>	<u>1,707</u>
Unrestricted Funds	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

	2020	2019
	£	£
REVENUE (LESS ASSOCIATED EXPENSES)		
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
TOTAL REVENUE	40,614	42,299
EXPENDITURE		
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
TOTAL EXPENDITURE	45,664	65,178
NET REVENUE/(DEFICIT) FOR THE YEAR	<u>(5,050)</u>	<u>(22,679)</u>
EQUIPMENT DONATIONS 2020		<u><i>Funds Raised from:-</i></u>
PPE for 13 Medical Institutions	31,075	<u><i>COVID 19 Appeal & Unrestricted Funds</i></u>
Hogar Santa Rita	2,007	<u><i>Unrestricted Funds</i></u>
Clothes, bedding & milk for children	5,124	<u><i>Christmas Appeal</i></u>
Fundacion Pro Sierra Nevada de Santa Marta	2,007	<u><i>Run, walk or cycle</i></u>
Vicariato Apostolico de Guapi	937	<u><i>Run, walk or cycle</i></u>
Fundacion FEL Sonrisas Especiales	156	<u><i>Unrestricted Funds</i></u>
TOTAL EQUIPMENT DONATIONS	<u>41,306</u>	



Friends of Colombia for Social Aid

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Date:.....

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

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		<hr/>	<hr/>
NET ASSETS		<u>62,389</u>	<u>67,439</u>
 FUNDS			
Restricted		10,159	1,707
Unrestricted		<u>52,230</u>	<u>65,732</u>
TOTAL FUNDS	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

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

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

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	<i>Total Funds 2019 £</i>
COVID Appeal	-	20,013	20,013	-
Christmas Appeal	-	5,900	5,900	-
Tennis Event Appeal	-	-	-	9,295
San Andres & 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
	3,998	26,603	30,601	18,211

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

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

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

5. COST OF RAISING FUNDS

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

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 Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
Medical Equipment	13,225	28,081	41,306	63,559
Office Expenses	1,658	-	1,658	1,579
FOCSA Bogota 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 £	2019 £
Prepayments	1,680	6,860
Other debtors	6,448	681
	<u>8,128</u>	<u>7,541</u>

8. CASH AT BANK

	2020 £	2019 £
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

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

10. FUNDS

	Balance at 1	Movement in resources		Balance at 31
	January 2020	Incoming	Outgoing	December 2020
	£	£	£	£
Restricted Funds				
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
Total Restricted Funds	<u>1,707</u>	<u>36,533</u>	<u>(28,081)</u>	<u>10,159</u>
Unrestricted Funds	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

	Balance at 1	Movement in resources		Balance at 31
	January 2019	Incoming	Outgoing	December 2019
	£	£	£	£
Restricted Funds				
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)	-
Total Restricted Funds	<u>3,860</u>	<u>25,925</u>	<u>(28,078)</u>	<u>1,707</u>
Unrestricted Funds	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

	2020	2019
	£	£
REVENUE (LESS ASSOCIATED EXPENSES)		
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
TOTAL REVENUE	40,614	42,299
EXPENDITURE		
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
TOTAL EXPENDITURE	45,664	65,178
NET REVENUE/(DEFICIT) FOR THE YEAR	<u>(5,050)</u>	<u>(22,679)</u>
EQUIPMENT DONATIONS 2020		<i><u>Funds Raised from:-</u></i>
PPE for 13 Medical Institutions	31,075	<i><u>COVID 19 Appeal & 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>
TOTAL EQUIPMENT DONATIONS	<u>41,306</u>	

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

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