

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018**
FOR
COLOMBIA CHILDCARE (UK)

COLOMBIA CHILDCARE (UK)
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 12

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2018**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2018. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and Aims

The charity's objects and principal activities are that of providing resources to help the poorest of poor children of Colombia.

Volunteers

The charity is grateful for the team of volunteers who freely give of their time to enable the Charity to function so well. The value of services donated by volunteers is not included in the Statement of Financial Activities.

Public Benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit and complied with section 17(5) of the 2011 Charities Act when reviewing our aims and objectives and in planning our future activities. In particular, the Trustees/Directors consider how planned activities will contribute to the aims and objectives they have set.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

OASIS OF HOPE ACADEMY IN SANTA MARTA, COLOMBIA:

There are 350 students studying at Oasis of Hope Academy - from preschool to 11th grade.

In December 2018, 20 students graduated from the Oasis of Hope academy, with 18 of them going on to University or further education. We are extremely proud of those figures!

The Oasis of Hope Academy continues to be ranked as the 12th best school in the whole of Magdalena, which is the county where Santa Marta is situated.

In 2018 we updated some of the existing rooms at the foundation - focusing on health and safety required by Colombian law.

Our existing 'sewing machine' programme continues to do well - with 16 girls taking part in the project.

We currently have 14 classrooms with 3 sets of toilets. The administration block which has been recently redecorated consists of: director's office, secretary's office with toilet, waiting room, teachers rest room and library, plus the IT facility.

At present we have 24 teachers employed at the Oasis de Esperanza school, plus school principal, academic coordinator, secretary and cleaner. The kitchen staff are volunteers who receive a donation. The Foundation employ an administrator, two Admin workers, nurse and 5 security staff.

SPONSORSHIP DEPARTMENT:

The sponsorship department continues to provide a vital link to the office in the UK. Here vital data is gathered and sent to the UK who then process it.

Dary Luz Taylor, July Gomez Fernandez and Adriana Poveda oversee the work of this department. New I.T. equipment has been purchased this year.

MEDICAL DEPARTMENT:

Glemis Fernandez, our full-time nurse attends to all the students. Free medicines are administered where needed and doctors attend the clinic on a regular basis to hold medical campaigns. In December we had 5 doctors come from Georgia, USA - in the 4-day campaign they attended to more than 800 patients.

FINANCE DEPARTMENT:

The finance department: no changes since the last report

Guida continues as our accountant. Jenny our junior accountant comes twice a month from Barranquilla to enter the data necessary for Guida to sign off on our accounts.

Dary Luz de Taylor attends to the everyday running of this department. Julie Fernandez Gomez continues in her role as Dary Luz's assistant. New software is in operation. Adriana Poveda is also being trained up in this department.

CHILDREN'S EDUCATION & OUTREACH PROGRAMMES:

The children's outreach programme continues at: Pueblo Viejo, and for the Wayuu Indian tribe in the Guajira in La Paz and Maicao. These programmes include meals and Bible Club.

CIENAGA SCHOOL: The present number attending the school is 500.
25 students graduated in 2018 with many of them going on to university or further education.

LA PAZ SCHOOL: Situated in the Guajira, the desert area of Colombia, the La Paz school has 600 students attending. Significant improvements have been made to the infrastructure of the school.
A weekly social outreach programme has 200 children attending.
Drinking water, as always, continues to be a major problem in this area of Colombia.

YAGUACAT SCHOOL: The Yaguacat school has 80 students. The social services of Colombia provide a breakfast for these children, plus we provide regular lunches.

PUEBLO VEIJO OUTREACH PROGRAMME: 160 children are receiving lunches 3 times a week plus basic educational study. Many improvements at this project have been made in 2018.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2018**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

MAICAO PRESCHOOL: 160 children receive meals Monday - Friday. With preschool education provided.

OASIS OF HOPE SCHOOL: Oasis de Esperanza school 350 plus Oasis de Esperanza church approx: 100 in congregation. Community and evangelistic outreaches are conducted several times a month.

MAICAO WAYUU MISSION CENTRE: We have 150 children in preschool. They arrive at 7am Monday - Friday and have a comprehensive programme until 3pm. The activities include, school lessons, hygiene, brushing teeth, washing hands etc. Lunch is provided, then a rest time and afterwards games.

FINANCIAL REVIEW

Reserves policy

The Trustees/Directors have resolved to establish reserves at a level sufficient to ensure the charity can cover its operating costs for a minimum of three months in line with the guidance issued by the charity commission. The Trustees/Directors closely monitor income and expenditure to ensure the appropriate measures are taken when necessary.

The Trustees/Directors consider the financial performance of the charity during the year has been satisfactory. The Statement of Financial Activities shows net incoming/outgoing resources for the year of a revenue nature of £7,807 (2017 - (£8,060)). The total reserves at the year end stand at £77,106 (2017 - £69,299)

Finance sent to Colombia from CCCUK for the year 2018 was £73,942.

FUTURE PLANS

CONSTRUCTION PLANS AT OASIS DE ESPERANZA

Our aim at present is to further establish the buildings we have.

In 2018 we raised enough money to build a Student Recreational Zone which included a volley ball court.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is constituted as a company limited by guarantee, and is therefore governed by a Memorandum and Articles of Association.

Recruitment and appointment of new trustees

The Board of Directors/Trustees is committed to selecting and recruiting trustees with appropriate skills and abilities to reflect and meet the needs of the charity. Prospective persons are approached by the trustees/directors to join the board.

Organisational structure

The board of trustees aims to meet quarterly as a full board.

Wider network

The charity works closely with other charities and organisations interested in its aims and objectives.

Risk management

The trustees have identified and reviewed the risks to which the charity is exposed and have ensured appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04626166 (England and Wales)

Registered Charity number

1097395

Registered office

Revive Church
Ground Floor, Kingswood House
Ashcombe Road
KINGSTON UPON HULL
HU7 3DD

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2018**

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees

Rev. D Cooper

Mr. N. Lendon

Mr. P. T. Gallant

Mr. J. Morgan

Mr. R. Dixon

Rev D. Taylor

Mr R Saggs

- appointed 1.2.18

Mrs T Wild

- appointed 2.2.18

Mrs H Button

- appointed 26.7.18

Independent examiner

Mr. A. J. Lilley

FCCA

Wright Lilley & Co.

Tudor House Mews

Westgate

GRANTHAM

NG31 6LU

Bankers

Royal Bank of Scotland

10 Silver Street

HULL

HU1 1JE

Approved by order of the board of trustees on 7 March 2019 and signed on its behalf by:

Mr. P. T. Gallant - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
COLOMBIA CHILDCARE (UK) (REGISTERED NUMBER: 04626166)**

Independent examiner's report to the trustees of Colombia Childcare (UK) ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2018.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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 matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].
- 4.

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

Mr. A. J. Lilley
FCCA
Wright Lilley & Co.
Tudor House Mews
Westgate
GRANTHAM
NG31 6LU

15 July 2019

COLOMBIA CHILDCARE (UK)
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2018

		Unrestricted fund £	Restricted fund £	31.12.18 Total funds £	31.12.17 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies		19,326	87,596	106,922	102,366
Investment income	2	<u>37</u>	<u>-</u>	<u>37</u>	<u>7</u>
Total		<u>19,363</u>	<u>87,596</u>	<u>106,959</u>	<u>102,373</u>
EXPENDITURE ON					
Raising funds		23,633	-	23,633	23,237
Charitable activities					
Core		<u>12,463</u>	<u>63,056</u>	<u>75,519</u>	<u>87,196</u>
Total		<u>36,096</u>	<u>63,056</u>	<u>99,152</u>	<u>110,433</u>
NET INCOME/(EXPENDITURE)		<u>(16,733)</u>	<u>24,540</u>	<u>7,807</u>	<u>(8,060)</u>
Transfers between funds	12	<u>16,012</u>	<u>(16,012)</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>(721)</u>	<u>8,528</u>	<u>7,807</u>	<u>(8,060)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>38,686</u>	<u>30,613</u>	<u>69,299</u>	<u>77,359</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>37,965</u></u>	<u><u>39,141</u></u>	<u><u>77,106</u></u>	<u><u>69,299</u></u>

**BALANCE SHEET
AT 31 DECEMBER 2018**

	Notes	Unrestricted fund £	Restricted fund £	31.12.18 Total funds £	31.12.17 Total funds £
FIXED ASSETS					
Tangible assets	9	431	-	431	268
CURRENT ASSETS					
Debtors	10	736	2,440	3,176	2,673
Cash at bank and in hand		<u>37,357</u>	<u>36,701</u>	<u>74,058</u>	<u>66,857</u>
		38,093	39,141	77,234	69,530
CREDITORS					
Amounts falling due within one year	11	(559)	-	(559)	(499)
NET CURRENT ASSETS		<u>37,534</u>	<u>39,141</u>	<u>76,675</u>	<u>69,031</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>37,965</u>	<u>39,141</u>	<u>77,106</u>	<u>69,299</u>
NET ASSETS		<u>37,965</u>	<u>39,141</u>	<u>77,106</u>	<u>69,299</u>
FUNDS	12				
Unrestricted funds				37,965	38,686
Restricted funds				<u>39,141</u>	<u>30,613</u>
TOTAL FUNDS				<u>77,106</u>	<u>69,299</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2018 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.
- (b)

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on 7 March 2019 and were signed on its behalf by:

Mr. P. T. Gallant -Trustee

COLOMBIA CHILDCARE (UK)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102 updated by bulletin 1) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 33% Straight Line

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Donated goods

Donated services by volunteers are not recognised in the Statement of Financial Activities.

Donated office rental space is recognised in income and expenses accordingly.

2. INVESTMENT INCOME

	31.12.18	31.12.17
	£	£
Interest received	<u>37</u>	<u>7</u>

3. GRANTS PAYABLE

	31.12.18	31.12.17
	£	£
Core	<u>73,942</u>	<u>79,839</u>

COLOMBIA CHILDCARE (UK)
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2018

3. GRANTS PAYABLE - continued

The total grants paid to institutions during the year was as follows:

	31.12.18	31.12.17
	£	£
Colombia	<u>73,942</u>	<u>79,839</u>

4. SUPPORT COSTS

	Other	Governance	Totals
	£	costs	£
Core	<u>306</u>	<u>1,271</u>	<u>1,577</u>

Support costs, included in the above, are as follows:

	31.12.18	31.12.17
	Core	Total activities
	£	£
Depreciation of tangible fixed assets	306	267
Independent examiners fee	540	463
Insurance	<u>731</u>	<u>710</u>
	<u>1,577</u>	<u>1,440</u>

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.12.18	31.12.17
	£	£
Independent examiners fee	540	463
Depreciation - owned assets	<u>306</u>	<u>267</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2018 nor for the year ended 31 December 2017.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2018 nor for the year ended 31 December 2017.

7. STAFF COSTS

The average monthly number of employees during the year was as follows:

31.12.18	31.12.17
1	1

No employees received emoluments in excess of £60,000.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted	Restricted	Total
	fund	fund	funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	19,799	82,567	102,366
Investment income	7	-	7

COLOMBIA CHILDCARE (UK)
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2018

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued			
	Unrestricted fund £	Restricted fund £	Total funds £
Total	19,806	82,567	102,373
EXPENDITURE ON			
Raising funds	23,237	-	23,237
Charitable activities			
Core	19,621	67,575	87,196
Total	42,858	67,575	110,433
NET INCOME/(EXPENDITURE)	(23,052)	14,992	(8,060)
Transfers between funds	18,059	(18,059)	-
Net movement in funds	(4,993)	(3,067)	(8,060)
RECONCILIATION OF FUNDS			
Total funds brought forward	43,679	33,680	77,359
TOTAL FUNDS CARRIED FORWARD	38,686	30,613	69,299
9. TANGIBLE FIXED ASSETS			
			Fixtures and fittings £
COST			
At 1 January 2018			802
Additions			469
At 31 December 2018			1,271
DEPRECIATION			
At 1 January 2018			534
Charge for year			306
At 31 December 2018			840
NET BOOK VALUE			
At 31 December 2018			431
At 31 December 2017			268
10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
		31.12.18	31.12.17
		£	£
Tax		3,176	2,673

COLOMBIA CHILDCARE (UK)
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2018

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.18 £	31.12.17 £
Social security and other taxes	59	59
Other creditors	500	440
	<u>559</u>	<u>499</u>

12. MOVEMENT IN FUNDS

	At 1.1.18 £	Net movement in funds £	Transfers between funds £	At 31.12.18 £
Unrestricted funds				
General fund	38,686	(16,733)	16,012	37,965
Restricted funds				
Projects in Colombia	30,613	24,540	(16,012)	39,141
TOTAL FUNDS	<u>69,299</u>	<u>7,807</u>	<u>-</u>	<u>77,106</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	19,363	(36,096)	(16,733)
Restricted funds			
Projects in Colombia	87,596	(63,056)	24,540
TOTAL FUNDS	<u>106,959</u>	<u>(99,152)</u>	<u>7,807</u>

Comparatives for movement in funds

	At 1.1.17 £	Net movement in funds £	Transfers between funds £	At 31.12.17 £
Unrestricted Funds				
General fund	43,679	(23,052)	18,059	38,686
Restricted Funds				
Projects in Colombia	33,680	14,992	(18,059)	30,613
TOTAL FUNDS	<u>77,359</u>	<u>(8,060)</u>	<u>-</u>	<u>69,299</u>

COLOMBIA CHILDCARE (UK)
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2018

12. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	19,806	(42,858)	(23,052)
Restricted funds			
Projects in Colombia	82,567	(67,575)	14,992
TOTAL FUNDS	<u>102,373</u>	<u>(110,433)</u>	<u>(8,060)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.17 £	Net movement in funds £	Transfers between funds £	At 31.12.18 £
Unrestricted funds				
General fund	43,679	(39,785)	34,071	37,965
Restricted funds				
Projects in Colombia	33,680	39,532	(34,071)	39,141
TOTAL FUNDS	<u>77,359</u>	<u>(253)</u>	<u>-</u>	<u>77,106</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	39,169	(78,954)	(39,785)
Restricted funds			
Projects in Colombia	170,163	(130,631)	39,532
TOTAL FUNDS	<u>209,332</u>	<u>(209,585)</u>	<u>(253)</u>

Restricted funds consist of gifts and donations given for the purpose of projects in Colombia.

Transfers between funds

Transfers are made from unrestricted funds to meet commitments of the charity in relation to its objects.

20% of restricted donations are transferred to the general funds to cover admin costs.

13. RELATED PARTY DISCLOSURES

Total donations from Trustees during the year amounted to £2,285 (2017 - £3,145).

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.