

CHILDREN OF THE ANDES
(A company limited by Guarantee)

Charity Registration No. 1075037
Company Registration No. 3731943 (England and Wales)



CHILDREN OF THE ANDES
(A company limited by guarantee)

DIRECTORS' REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2013

CONTENTS

Legal and administrative information	3
Chair's Statement	4
Annual Report of the directors and trustees	5-14
Report of the auditors	15-16
Statement of financial activities	17
Balance Sheet	18
Notes forming part of the financial statements	19-25

LEGAL AND ADMINISTRATIVE INFORMATION

TRUSTEES AND DIRECTORS

- Caroline Moser – Chair
- Kate Saunders - Honorary Treasurer
- Jeremy Thorp
- Julio Davila
- Mark Lauber
- Andres Gomez De La Torre
- Cathy McIlwaine
- Felipe Alviar Baquero
- Julia Hayes
- Victoria Hull (appointed 18th July 2013)

EXECUTIVE DIRECTOR & SECRETARY	Rachel Joseph
REGISTERED OFFICE	Development House 56-64 Leonard Street London EC2A 4LT
REGISTERED CHARITY NUMBER	1075037
COMPANY NUMBER	3731943
AUDITORS	H W Fisher & Company Limited Acre House 11/15 William Road London NW1 3ER
BANKERS	National Westminster Bank Plc Dorking Branch 14 High Street Dorking Surrey RH4 1AX Barclays Bank Plc Towngate House Church Street East Woking Surrey GU21 1AE CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ Banco de Occidente Calle 5 #34-24, Cali Colombia

CHAIR'S STATEMENT

For the year ended 31 December 2013

At the close of my first year as Chair of the Board of Trustees, I am very pleased to say that, COTA's income remains healthy, despite the continued challenge of a difficult fundraising environment. In 2013 COTA raised £ 632,708, a 4% decrease compared to 2012. In a climate where many small charities are experiencing existential crises, COTA has been able to maintain a good level of income, a broad range of income sources and, crucially, to continue to support thousands of Colombia's most vulnerable children to realise their rights. This is a great source of pride for us all at COTA.

As well as maintaining good relationships with a broad range of corporate donors, trusts and foundations, COTA has always relied on a committed constituency of individual donors. Happily, this network of individual supporters continues to display a vigorous commitment to our work, galvanised by the assistance of our patron Fernando Montaña - whose fundraising gala this year was an enormous success - as well as an ever expanding and fantastically energetic network of COTA promoters. We are enormously grateful to all of them.

Thanks to this commitment our work in Colombia continued to flourish in 2013. There is only space for a few examples here and I do hope you'll read the full programme report on page 5.

In Bogota, as a direct result of our partner AIMY presenting the experiences of their post-institutional care programme to Colombian Social Services (ICBF), ICBF are proposing to develop similar projects in 10 cities across Colombia. This is an amazing achievement. This is clear evidence of our success in working on a neglected issue – in this case the need to protect vulnerable children from repeated family breakdown - to ensure that it gains attention and sustainable support from other institutions; ensuring, in other words, that the issue, and the children who struggle with it are no longer neglected. COTA and AIMY will continue to work closely with ICBF to develop this work in 2014. Our first year with our new partner Tiempo de Juego, in Cazuca, was a huge success, enabling 125 children and young people to understand the violence that they face at home, in the streets, and at school, and develop strategies for protecting themselves from it. In Cali, our partnership with Corpolatin has continued to flourish. With our support, Corpolatin focused on more intensive work with children and parents, giving them the practical tools to prevent and protect themselves from violence and abuse. They were able to reach 680 children and 734 parents in this way, while the number of children calling their helpline continued to grow, reaching a total of almost 10,000 over the year.

We have also continued to share learning on the work of our partners and research new emerging issues. Our Director and Field Officers visited the Colombian offices of International NGOs, meeting representatives from Save the Children, Plan Colombia and UNICEF, as well as senior directors within National Social Services, the Ministry of Health, and the Ministry of Education.

This year COTA started a major new partnership to address sexual violence, one of the most wide-spread and yet silent problems affecting vulnerable children in Colombia. We have teamed up with Fundacion Si Mujer to develop a programme that will help prevent sexual violence and support children at risk from it. During the year we have also begun to research working in a new area of Colombia – Buenaventura. Despite being Colombia's major port, Buenaventura is one of Colombia's poorest and most violent cities.

I have been impressed by the calibre and commitment of our staff and volunteers over the year. I am also extremely grateful to my fellow trustees for the skills and commitment they continue to devote to COTA. COTA has shown itself to be a thoughtful, adaptable and robust organisation in 2013 and I am confident that it will continue to be so in the coming year, in the service of the children and families in Colombia who most need it.



Caroline Moser
Chair of Trustees

August 2014

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

For the year ended 31 December 2013

The trustees present their report and accounts for the year ended 31st December 2013.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's memorandum and articles of association, the Companies Act 2006 and the Statement of Recommended Practice, "Accounting & Reporting by Charities" issued in March 2005.

Principal Activities and Aims

Children of the Andes is a UK registered charity, established in 1991 to support vulnerable children in Colombia. We work with Colombian NGOs to keep children safe, defend children's rights, and strengthen children's organisations in Colombia. COTA is committed to working with the children that need us most and in areas that we feel are neglected by other organisations. Our aim is to enable these children to build a better future for themselves, by supporting partner organisations who truly understand the needs of the children they work with. Currently our work falls into four key areas: Education, Making Communities Safer, Supporting Families and Leaving Care.

As well as providing financial support, COTA provides ongoing accompaniment to its partners, helping them build their capacity, share learning with other organisations working in similar fields and access new and sustainable sources of funding.

COTA operates in a context in which:

- On average, 33% of people in Colombia are living in poverty, and in areas with large numbers of displaced people, like Soacha and Buenaventura, a shocking 75-81% of the population is living in poverty.
- Due to the high levels of violence and insecurity, children are at high risk of recruitment into armed groups and there are often 'invisible borders' controlled by rival gangs, which children can't cross without risking their lives.
- There is some optimism that the current round of peace talks with the FARC and ELN guerrillas will be successful, but in the meantime conflict continues, inequality is rife, and people continue to be driven out of their homes by high levels of violence, sometimes between gangs and illegal armed groups. The number of people forced to flee their homes because of the ongoing conflict has now reached over 5.7 million, second only to Syria.

Overview of work in 2013

COTA has worked with nine partner organisations during 2013. Our work over the year is described below, organised by COTA's stated objectives for the year.

Objectives for 2013

Programme Objectives

Objective 1) To address issues that are having a wide-spread impact on vulnerable children but are relatively neglected

COTA has continued to support Colombian organisations tackling some of the most pressing but neglected issues that threaten children's rights in Colombia.

Tiempo de Juego: Building a positive future for children and young people at risk of gang-related violence and crime

2013 was the first year of our new partnership with Tiempo de Juego, an organisation working in the 'Comuna 4' district of Soacha, Bogota – one of Colombia's poorest and most dangerous communities, where 70% have been displaced and 74.5% live below the poverty line, and where children and young people are at high risk of forced recruitment or other involvement with the gangs and illegal armed groups that control the community.

Over the year Tiempo de Juego has used drama and music as tools to enable 125 children and young people to identify and understand the violence that they face at home, in the streets, and at school, and think about how they can protect themselves from it, as well as ways they help engage their families and community in defending their rights.

Activities included creating a theatre workshop where the young people decided that the theme for the end of year performance would be the violence that they confront in their everyday lives. Through this work, the young people wanted not only describe their reality but also present proposals for changing it.

During the performance the young people asked the audience of community members to participate in the proposals that they had developed over the year for creating peace and resolving conflicts.

For instance, when the lead character in the play is pressured by a troublemaker from the neighbourhood to join his gang, he decides to get support from his friends and other significant people in his community to refuse, challenging the armed group verbally instead of violently. These are the types of peaceful 'transformations' that the young people discussed in their groups and wanted to show the community.

The same occurred with the music group – as part of one of their workshops, the young people wrote their own song, which they used to make their daily struggles more visible to their community. To do this they composed a medley of news items into a cumbia (a traditional Colombian type of music) covering how the state had abandoned the infrastructure in their *barrio* (pavements, drainage, transport, etc), violence by the security forces against young people, difficulties in accessing education and the possibilities of communicating with one another that music provides. In this way the young people were able to take ownership of the problems in their community, making them visible and reflecting on what they can do about them.

One of the young people said "We learnt about resolving conflicts, doing something different with our community ...I've learnt to change, to be less aggressive. I've changed lots of things that before I did without thinking."

Renacer: Preventing the Commercial Sexual Exploitation of Children (CSEC)

The aim of this project is to protect children and young people who are victims of or at risk of any form of CSEC through community mobilisation and the creation and strengthening of a protective environment. 2013 marked year 3 of this 5 year programme, and during the year Renacer was able to progress well towards this goal. They have increased children's capacity to identify situations where they are at risk from CSEC and to understand how to protect themselves from this risk. They have also provided them with support to come to terms with past trauma and gain the confidence to plan for their future.

During the year Renacer worked with 40 children who had either experienced or were at risk of CSEC. By the end of the year, all of these children displayed an increase in their self esteem, and were able to identify risks of CSEC in their community. The children were also able to come to terms with negative experiences in their lives, recognizing how to use their own capabilities and resources to move on from these experiences.

Renacer also worked with parents of children on the project. These parents are now also able to identify risk factors for CSEC and understand ways to prevent these risks. These include ways to improve communication and mutual support within the family, so that emotional conflict at home does not push young people towards exploiters in the community.

Renacer also carried out training for teachers who gained a greater understanding of CSEC, develop the skills to identify cases amongst their students and take immediate action to address them. Over the course of the year, the Renacer team have noticed an increase in teachers' sensitivity towards children who have experienced CSEC. In their 2011 baseline study, teachers and public servants were the group most likely to blame children for being victims of CSEC. By the end of the year, the teachers that Renacer had been working with were no longer demonstrating these attitudes. Many of the children taught by these teachers have told Renacer staff that their teachers are now more sensitive and understanding with them and about their personal problems outside of school.

HRBC: Improving quality of life, educational and social inclusion for children with disabilities

Children with disabilities are among the most marginalised and socially excluded groups in Colombia. They are more likely to live in chronic poverty and suffer exclusion from services such as education.

Our partner HRBC runs four 'community outreach bases', through which they worked with 121 children with disabilities and special educational needs and 63 families during 2013.

Children and their carers attended regular activities run by volunteers, including art, games and basic reading, writing and maths exercises. These activities aimed at helping children develop life skills and, where possible, to support the children to catch up to a level where they could attend school. Activities included elements that would help the children cope in the school environment,

such as learning to share, making decisions, and peacefully resolving conflicts with their friends. As part of their monitoring of this work, HRBC asked the children what they liked about being at the project. Answers included "I have lots of friends here and I can study", "I like that my mum can be here with me", and "I like to draw".

Over the year HRBC has supported 83 children with disabilities or special educational needs to remain and flourish in school, and identified a further 15 children from the project who have developed the skills necessary to be able to move into the educational system. The project staff have worked hard to secure places for these children at local schools.

To strengthen this work, HRBC provided training in disability rights and educational inclusion to 60 teachers at 4 local schools. Key areas of need identified included: detection of disability, sign language, Braille and abacus for reading, writing and maths, consultations on educational inclusion and disability, and adaptations to the curriculum to enable teachers to work with children with cognitive and visual disabilities. HRBC also held meetings between parents and teachers, to improve both groups understanding of the challenges that each faces in supporting the children. This enabled teachers to better understand how to include a child with disabilities or special educational needs in their classroom.

Objective 2) To promote sustainable change for children by increasing support for work that provides long-term benefits for children in partner projects and, when possible, seeks to create further benefit for children outside the project and in the future

All COTA partnerships aim to provide long-term benefits for the children involved. We also aim to support partners who strive to ensure that their work can benefit other children and organisations, both now and in future.

Corpolatin: Preventing and raising awareness of violence against children

One of the causes of low educational performance in Colombia's most marginalised areas is violence. A 2011 study of 28,967 Colombian students found that 78% were affected by violence in schools. Children reported feeling scared to attend school, and this led to a reduction in their academic performance.

To combat this, Corpolatin go into schools in some of Cali's most marginalised communities to undertake educational activities with children who have experienced or who are at risk of violence. Children learn about what constitutes violence and abuse, how to respond to stressful situations without resorting to violence themselves, and what they can do to access support and protect themselves from violence. During 2013 the programme helped 680 children to develop practical tools to manage conflict situations and prevent and protect themselves from violence and abuse at home and at school. For instance, one of the sessions focused on non-violence in relationships and understanding one's own emotions. The children were able to identify what emotions are, and how to express and manage them, and the importance of this as a way to avoid and resolve conflicts. They also learnt that management and expression of emotions helps with taking decisions, establishing healthy boundaries for their behaviour, and communication.

Over the year Corpolatin worked with 734 parents to help them reduce levels of violence in their families and to protect their children against violence in school and outside. As part of this, parents were asked to talk about violence or abuse that they had experienced when they were younger. Some of the parents voluntarily spoke about having experienced violence at the hands of their family, as well as sexual and other abuse. They were then supported to speak about how this had made them feel, and what the consequences had been. This activity encouraged parents to think about how they were repeating patterns of violence and abuse that they had already experienced, and how this might make their own children feel.

Corpolatin also provide a free helpline, so that the most vulnerable children can seek help. During the year, Corpolatin undertook a drive to raise awareness of the helpline. They had just renovated their website and set up web-based 'forums' as a means through which children can access the support provided by the helpline. Through the helpline and web page functions (chat, email and forum), Corpolatin reached 9,339 children during the year.

Workshops to promote Corpolatin's helpline and services were run with 6,700 children and 1,028 parents, carers and teachers. The team also used wristbands, bookmarks, posters, adverts at bus stops and traffic lights, press releases, and social media. They gave interviews on radio, television and in newspapers to publicise the helpline, reaching a potential audience of hundreds of thousands.

Helping Families Protect their Children – Albergue Infantil Mama Yolanda (AIMY)

According to government figures, there are 90,000 children and young people in care in Colombia who have been removed from their families because of serious threats to their welfare, which often include street living, drug use, child labour, sexual abuse and other violence. These figures are on the increase. In the first quarter of 2014, Colombian Social Services received 13,670 reports of child abuse, an increase of more than 50% compared to the same period the previous year. Neglect, abuse and abandonment of children, combined with living conditions of poverty, scarce employment opportunities and daily violence and insecurity, combine to make many children's family life extremely difficult, and the challenge of making families safe for the most marginalised children ever more complex.

2013 was the second year of our 3 year project funded by Comic Relief and run by the Albergue Infantil, working to strengthen families' capacity to provide a safe and nurturing environment for children returning to them from the care system. Over 2013 AIMY worked with 346 children and 218 families to enable healthy family interactions, strengthen parents' roles and guide them in child protection, assist families to access basic services, find employment and develop social support networks, and assist children in defining life goal plans. During the year, AIMY also followed up with the families who had attended the project in 2012. They found that of the 100 families, 59 (119 children and 109 adults) remain safely together 1 year after the children left institutional care, and 37 who had not completed a year since leaving institutional care, also remain safely together. This gives the cohort from year 1 of the project a family reunification success rate thus far of 96%, which is a great achievement.

Another fantastic achievement of the project in 2013 was that, as a direct result of AIMY presenting the experiences of their post-institutional care programme to Colombian Social Services (ICBF), ICBF are proposing to develop similar projects across Colombia. The new projects aim to work specifically with children involved in child labour, and are intended to be established in 10 other cities including Ibagué, Neiva, Cúcuta, Bucaramanga y Montería.

In addition to the partners described above, COTA continue to work in 2013 with the following existing partners:
Asociación Mundos Hermanos, La Rayuela Project, Chinchiná: supporting vulnerable children from the coffee region to enter and remain in formal education

Paz y Bien: working with children and young people at risk from gang violence and recruitment into armed groups in Cali

Fundamor: Production of a guide to revealing and coming to terms with a diagnosis of HIV or AIDS for children and young people, and their carers.

Forming Futures Foundation (FFF): Preparing care leavers for independent living

Objective 3) To contribute to strengthening the voluntary sector working with vulnerable children in Colombia

A significant part of our work, and what differentiates us from many other UK based NGOs, is the extent and permanence of the support and accompaniment that we are able to offer to our partners, thanks to the presence of our two permanent field officers, based in Cali and Bogota.

Field Office Technical Support

In 2013, COTA's field officers in Bogota and Cali provided technical support on topics including child participation, child protection, monitoring and evaluation, and fundraising, to nine partners. Highlights include the following:

Our field officers worked closely with our partner AIMY to present a plan to Colombian Social Services to replicate their post-institutional care model in 10 other cities, and provided support for our partner Tiempo de Juego to present their proposal to the new Colombian Agency for International Cooperation. Both of these were successful: Social Services are proposing to develop similar projects to that run by AIMY in 10 cities across Colombia; and Tiempo de Juego received approximately £47,000 from the Colombian government, to match the funding that COTA had already committed to them for 2013. Our Cali field officer has also been able to link our partner Corpolatin with UK based helpline, Get Connected, and work with them to collect information and advice on how to use volunteers effectively and efficiently to increase the numbers of young people that Corpolatin's helpline, described above, can help.

Over the year our field officers also worked hard to build networks with other NGOs and state bodies working in Colombia. This included visits both by our Field Officers and by our Executive Director, to the Colombian offices of International NGOs, including

Save the Children, Plan Colombia and UNICEF, as well as with senior directors within National Social Services, the Ministry of Health, and the Ministry of Education.

The field officers have also played a crucial role in supporting our partners' efforts to promote the voices and interests of the children they work with to policy makers, meeting with, for example, a Director of Colombian Social Services to speak to them about state provision for leaving care support. In 2013, thanks to the work of our partners Fundamor and FFF, who have been advocating for state funded leaving care provision for years with COTA's support, Fundamor were finally granted a licence by Colombian Social Services to run the first ever state funded programme to prepare children in care for life when they leave. This great advance towards the wider implementation of care leavers' programmes elsewhere in Colombia would not have been possible without these years of advocacy and work to make children's voices heard.

Sharing learning, research and development

During 2013, COTA started a major new partnership to address one of the most wide-spread and yet silent problems affecting vulnerable children in Colombia – sexual violence. Since the perpetrators of sexual violence against children are most commonly family members or friends, children often feel unable to speak out, leaving them feeling scared, alone and vulnerable. The hidden nature of the crime also means it is not known how many children in Colombia have experienced this, although it is estimated that there are around 200,000 each year. Despite the scale of the problem, services specialising in working with children who have experienced sexual violence are scarce and in many parts of Colombia non-existent.

In 2013 COTA teamed up with Fundacion Si Mujer – Colombia's leading organisation addressing this problem – to develop a programme that will help prevent sexual violence and provide targeted support for children who experience or are at risk from this. With our support, Si Mujer is setting up a Youth Friendly Health Care Service that will provide vulnerable children and young people with high quality and easy to access sexual and reproductive health and rights information, support services, and counselling, particularly in cases of sexual violence. Si Mujer will also work in communities where there is high incidence of sexual violence, to raise awareness of the problem and provide training to help children and young people keep themselves safe.

COTA staff in the UK and Colombia have dedicated significant amounts of time over the last year to researching the issue and working with Si Mujer to develop an effective project. As part of our research, we have been in close touch with Colombia's Ministry of Health, which openly acknowledges that sexual violence is one of Colombia's major unaddressed and "unspoken" problems affecting children. COTA and Si Mujer will continue to stay in close touch with the Ministry of Health over the course of the project to ensure that learning is passed on and, ideally, can have an effect on services on a national scale. We have secured funding to allow this project to run during 2014. We have applied for a Big Lottery grant for £493,573 for 2015-17 and are through to the final stage of the process. We will hear the outcome in June 2014.

During the year we have also begun to undertake research into working in a new area of Colombia – Buenaventura. Despite being Colombia's major port, Buenaventura is one of Colombia's poorest and most violent cities. Poverty levels are 81%, homicide rates are three times Colombia's national average and gang violence is so widespread that many children fear going to school because they have to cross 'invisible' gang boundaries. Worsening violence levels have meant that many NGOs have pulled out of the city. The situation in Buenaventura is so critical that COTA plans to start a new project here and has been working with a potential new partnership with a previous partner to develop a programme that will improve education for vulnerable children in the city, to keep them off the streets and to help them protect themselves against violence. We will continue the development of this programme and begin seeking funding for this in 2014.

Fundraising Objectives

Objective 4) To raise significantly greater sums of money to support our partners in Colombia

Including the following specific outcomes:

- a. To raise sufficient funds to meet our project commitments

This was achieved, all of our grants to partners coming from restricted funds specifically raised for that project.

- b. To raise sufficient general funds to cover the charity's running costs

This was achieved. Of our total expenditure of £306,155 of general funds, we raised 100% in 2013.

- c. To build and maintain relationships with corporate, trust and institutional donors in order to maximise restricted funds

This was achieved. We maintained very healthy funding relationships with many corporate and institutional donors, including EMBL, Anglo American Group Foundation, Capital International and the Jersey Overseas Aid Commission. Our grant with Comic Relief continued very successfully. However, Comic Relief have announced in their new funding strategy that they will no longer give grants for any work in Latin America outside of Brazil. This is a significant development for COTA and many other UK NGOs working in Latin America. We aim to engage in dialogue with Comic Relief to help re-establish Latin America as a grant recipient in their next funding strategy.

d. To build and maintain relationships with individual and major donors in order to maximise general funds

This was achieved. Despite difficult economic circumstances for many, we have maintained our level of funding from individuals and major donors. Fundraising events have blossomed this year, with the help of enormously generous supporters such as our Patron Fernando Montaña and Jamie and Judy Murray. Our community fundraising also blossoms thanks in large part to the dedication of our fantastic network of volunteer COTA promoters.

Objectives for 2014

During 2013, COTA embarked on a systematic consultation process with partners based on a detailed questionnaire to obtain feedback on our effectiveness and relevance to our partners and to the children and families they support. This provided the starting point for a strategic review.

A full report on this review is available on our website. In summary, our partners rated us highly for being approachable, trustworthy, flexible, competent and sensitive to partners priorities. All considered that we perform better than all their other funders/partners. Examples of recommendations arising from the review that we will be implementing in 2014:

- Making monitoring processes simpler, easier and more useful for partners.
- Offering partners more accompaniment with budgeting, financial planning and fundraising.
- Increasing COTA's knowledge of policymaking processes in Colombia.
- Increasing our profile and broadening our network of contacts in Colombia, particularly amongst policymaking institutions.
- Facilitating more frequent meetings between leaders of partner organisations.

The review has not significantly altered our overall objectives for 2014, which remain largely unaltered from 2013. However, the recommendations that arise from the review have very significantly influenced the activities that we will pursue to achieve these objectives in 2014.

Programme Objectives for 2014

- Objective 1) To address issues that are having a wide-spread impact on vulnerable children but are relatively neglected
- Objective 2) To promote sustainable change for children by increasing support for work that provides long-term benefits for children in partner projects and, when possible, seeks to create further benefit for children outside the project and in the future
- Objective 3) To contribute to strengthening the voluntary sector working with vulnerable children in Colombia

Fundraising Objectives for 2014

- Objective 4) To establish a sustainable fundraising model that enables us to i) meet our funding commitments to partners with restricted income ii) cover our operational costs with general funds iii) recoup and maintain a cushion of general funds to ease cash-flow with grant-giving

Grant making policy

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

Voluntary Help

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

Financial review

Matters disclosed by virtue of the requirements of the Companies Act 2006 in the financial statements themselves are not necessarily further referred to hereunder. A Statement of Financial Activities can be found on page 17 and from this it can be seen that the overall deficit for the financial period ended 31st December 2013 was £ 6,855.

The total amount of funds available to the charity at 31st December 2013 was £ 261,953 of which £ 114,551 was restricted and £ 147,402 was unrestricted.

FINANCE REPORT

During the year ending 31st December 2013 COTA raised £ 632,708 (year ending 31st December 2012 - £ 660,598), which was a decrease of 4% compared to the year ending 31st December 2012. In addition, COTA has already secured pledged funding for 2014 valued at almost £ 200,870 (2012 for 2013 – £ 203,951). These donations will be realised in the 2014 accounts upon actual receipt of the funds.

In line with our financial strategy, COTA continues to raise funds from a balanced mix of income streams including trusts and foundations, institutional funding, individuals and corporate donors. Institutional funding (Comic Relief) was £100,343 (year ending 31st December 2012 - £128,109) and trusts & foundations was £ 192,413 (year ending 31st December 2012 - £185,564). A decrease of 16% was seen in corporate donations, falling from £170,140 in 2012 to £142,883 in 2013. Corporate funds in 2012 were high as they included donations deferred from 2011 to 2012.

Income from Individuals £154,290 (year ending 31st December 2012 - £134,593) increased by 14% but, excluding legacies £40,280 (year ending 31st December 2012 - £10,640), it decreased by 8%. Income from events more than doubled rising from £8,649 in 2012 to £19,985 in 2013. The two newsletters continue to raise over £10,000 and standing orders which are so important to us also remain constant, generating £51,843 in 2013 (£53,645 in 2012). We never cease to be moved by the loyalty and generosity of our supporters and are deeply appreciative of the personal investment they make in the future of Colombia's most vulnerable children.

Under the heading Colombian Project Support this year we invested £ 333,408 (year ending 31st December 2012 – £ 329,278) in direct grants to our partners. A further £193,196 (year ending 31st December 2012 – £ 201,139) was spent on project support through accompaniment and capacity building.

Governance costs £ 16,994 (year ending 31st December 2012 - £ 16,957) represent only 3% of total expenditure and costs for activities generating voluntary income decreased on the previous financial year to £ 95,965 (year ending 31st December 2012 - £ 102,035). Consequently once again, only 18p (year ending 31st December 2012 - 18p) in every £ spent was for costs associated with generating funds and governance while the remaining 82p (year ending 31st December 2012 - 82p) was used for direct grants and project support.

COTA finished 2013 with an overall £6,855 deficit across both restricted and unrestricted funds. Whilst, the unrestricted fund balance increased by £ 25,085 to £ 147,402, the restricted fund balance, due to the timing of sending grants to Colombia near the year end, has decreased by £ 31,940 to £ 114,551. Restricted funds brought forward will be passed onto project partners in 2014 & unrestricted funds will be held in accordance with COTA's Reserves policy.

In the difficult financial times ahead, COTA will continue to monitor its financial position closely. COTA's well-established system of monthly management accounts, regular budget v actual reporting and rolling twelve month cash flow forecasts monitor the longer term position and analytical reviews of historical data identify significant variations well in advance. These reports are reviewed across the organisation at regular meetings with the staff and trustees. COTA has introduced a traffic light system to highlight when our reserve levels fall below certain thresholds. When applied retrospectively to 2013 we note that one month saw a "red" light but this was only due to the delayed arrival of secured income. At year end the level of reserves was green.

Finance and Administration Objectives

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

Legal details

Children of the Andes (COTA) is an international non-governmental organisation created as a charitable legal entity in the United Kingdom and a company limited by guarantee. The Company was formed on 12 March 1999, was then registered under no: 1075037 with the Charity Commission on April 9 1999 and took over the activities of a predecessor non-incorporated charity on 6 June 1999. The members of the Company consist of the trustees. A list of the current trustees can be found on page 3, together with a note of professional advisors.

Organisational and decision making structure

COTA is managed by an Executive Director, (who is also the Company Secretary) and assisted by a Deputy Director. This senior management team is assisted by two Fundraisers, one part time Finance Manager and one Finance and Fundraising Assistant in the UK. There are a further three staff in Colombia; two Field Officers and one part time Admin Assistant.

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

The Chair holds monthly meetings with the Executive Director and the staff to review progress. The Honorary Treasurer and two other trustees form the Finance Committee and they hold regular meetings with the Executive Director and Finance Manager to analyse monthly results and prepare documents for the following board meeting.

Systems of Internal Control

There is an organisational structure of delegation with lines of responsibility for control and procedures for reporting decisions, actions and issues.

The board approves and monitors the annual budget and income projections.

No remuneration or benefits have been paid or are payable in respect of the trustees. No material related party transactions occurred in the year.

Method of appointment or election of Chair and Trustees

Chair

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

Trustees

When a vacancy in the ten-person board of trustees arises, nominations may be made by staff, other trustees (including the Chair), or may be self-referred. The post is advertised externally. The potential trustee receives an information pack and submits an application. If they meet the criteria for new trustees, they visit COTA and meet the Executive Director and staff and, following this, meet the Chair of trustees or another trustee. Finally, the candidate attends a trustee meeting as an observer, and, after consideration by the Board, an invitation may be made to the candidate to become a trustee of COTA.

The Board and Executive Director conduct a regular skills audit of the board of trustees to assess the fit of the board with the organisation's current strategic objectives. Vacancies in the board may arise as a result of an existing trustee stepping down by mutual agreement in order to enable the appropriate skills and experience to be represented on the board, or if a trustee is not re-elected after the standard three-year tenure period.

Responsibilities of the Trustees

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

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

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

Risk Management

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

Risks that have been identified, are being monitored and for which checks have been put in place include: 1) Reduction in income due to economic down-turn 2) Misuse of funds by partners 3) COTA unable to identify suitable project partners 3) COTA unable to raise sufficient funds 4) Loss of key staff/failure to recruit suitable staff 5) Foreign currency exchange losses 6) Loss or damage to IT data 7) Exposure to unethical funding sources 8) Staff caught up in violence/kidnap/terrorism 9) Failure to comply with UK and Colombian regulatory obligations – in particular breach of data protection legislation 10) Child harmed accidentally or deliberately as a result of COTA's work 11) Physical destruction of office and files 12) Failure to report adequately to donors.

Statement of policies

Reserve policy

The Trustees have replaced the 2012 reserve policy, which aimed to ensure that COTA maintained sufficient general fund reserves equivalent to approximately six months running costs, and have adopted a risk based reserves policy based on a traffic light warning system (Green, Amber, and Red). The purpose is to give a real time calculation of reserve and cost levels in order to allow COTA to maintain sufficient general fund reserves in order to reflect legal and fiduciary obligations for the continued normal existence of the charity followed by an orderly curtailment of activities if necessary. The policy is monitored by the Finance Committee, and assumptions reviewed annually. A copy of the policy is available on request.

Equal opportunities policy

COTA is committed to operating an equal opportunities policy in all aspects of its work.

Investment Policy

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

Public Benefit Statement

The trustees have a duty to report on how the activities of the charity deliver public benefit. The sections of this Report above entitled "Principal Activities and Aims" and "Objectives" set out the charity's objectives on the activity and success in the year to the 31 December 2013 in delivering public benefit.

Disclosure of information to auditors

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which auditors are unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditors are aware of such information.

Auditors

A resolution proposing that H.W. Fisher & company Limited be reappointed as auditors of the company will be put to the Annual General Meeting.

Approved on behalf of the Board of Trustees



Caroline Moser
Chair of the Board of Trustees
August 2014

**INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF CHILDREN OF THE ANDES**

We have audited the accounts of Children of the Andes for the year ended 31 December 2013 set out on pages 17 to 25. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

As explained more fully in the Trustees' Responsibilities Statement on page 13, the trustees, who are also the directors of the charitable company for the purposes of company law, are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the accounts in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the accounts

An audit involves obtaining evidence about the amounts and disclosures in the accounts sufficient to give reasonable assurance that the accounts are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the accounts. In addition, we read all the financial and non-financial information in the Trustees' Report to identify material inconsistencies with the audited accounts. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on accounts

In our opinion:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2013, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Companies Act 2006.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Trustees' Report for the financial year for which the accounts are prepared is consistent with the accounts.

INDEPENDENT AUDITORS' REPORT (CONTINUED)
TO THE MEMBERS OF CHILDREN OF THE ANDES

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the accounts are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

H W Fisher & Company Limited

Andrew Rich (Senior Statutory Auditor)
for and on behalf of H W Fisher & Company Limited

Chartered Accountants
Statutory Auditor
Acre House
11-15 William Road
London
NW1 3ER
United Kingdom

Dated: *15/9/14*

STATEMENT OF FINANCIAL ACTIVITIES

For the year 1st January 2013 to 31st December 2013

	Note	Unrestricted Income funds £	Restricted Income funds £	Year ended 31/12/2013 £	Year ended 31/12/2012 £
Incoming Resources	2				
Incoming resources from generated funds					
Voluntary income		206,672	90,265	296,937	304,734
Activities for generating funds		42,497	0	42,497	41,609
Investment income		518	0	518	582
Incoming Resources from charitable activities		13,250	279,506	292,756	313,673
Total Incoming Resources		262,937	369,771	632,708	660,598
Resources Expended	3				
Cost of Generating Funds					
Cost of generating voluntary income		95,965	0	95,965	102,035
Net Incoming Resources Available		166,972	369,771	536,743	558,653
Charitable Activities					
Colombian Project Support		193,196	333,408	526,604	530,417
Governance Costs		16,994	0	16,994	16,957
Total Charitable Expenditure		210,190	333,408	543,598	547,374
Total Resources Expended		306,155	333,408	639,563	649,409
Net Incoming/(Outgoing) Resources before transfers		(43,218)	36,363	(6,855)	11,189
Gross Transfers Between Funds	11	68,303	(68,303)	0	0
Net Income/(Expenditure) for the Period/ Net Movement in Funds		25,805	(31,940)	(6,855)	11,189
Fund Balances at 31 st December 2012		122,317	146,491	268,808	257,619
Fund Balances at 31 st December 2013	9 & 11	147,402	114,551	261,953	268,808

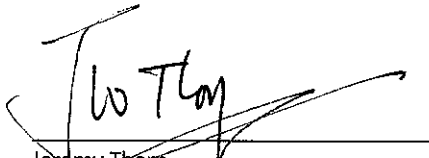
The Statement of Financial Activities includes all gains and losses and complies with the requirements of an income and expenditure account under the Companies Act 2006.

BALANCE SHEET


As at 31st December 2013

		31 st December 2013		31 st December 2012	
	Note	£	£	£	£
TANGIBLE FIXED ASSETS	5		1,031		2,308
CURRENT ASSETS					
Debtors and prepayments	6	113,033		5,794	
Stock		820		1,810	
Cash at bank and in hand		165,362		273,018	
		<u>279,215</u>		<u>280,622</u>	
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	7	<u>18,293</u>		<u>14,122</u>	
NET CURRENT ASSETS			<u>260,922</u>		<u>266,500</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>261,953</u>		<u>268,808</u>
RESERVES AND FUNDS					
Unrestricted funds (Reserves)	9		147,402		122,317
Restricted income funds	11		<u>114,551</u>		<u>146,491</u>
			<u>261,953</u>		<u>268,808</u>

The financial statements were approved by the Trustees on *3 September* 2014 and signed on their behalf by:



 Jeremy Thorp
 Trustee
 Children of the Andes



 Kate Saunders
 Treasurer
 Children of the Andes

NOTES TO THE ACCOUNTS

For the year 1st January 2013 to 31st December 2013

Note 1

Accounting Policies

A) BASIS OF ACCOUNTING

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005. The charitable company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement on the grounds that it is a small company.

B) INCOME

Income from tax recoverable through Gift Aid is separately identified in the accounts. Income from donors is not recognised unless and until it is receivable. Income from collections is included when received at the offices of the charity. Donations and grants receivable are included when receivable, unless conditions are attached which specify their application to later periods. Such income would then be carried forward as income received in advance. Donations of labour are only recognised if material in terms of the financial costs to the donor. Grants made direct to non-governmental organisations, where raising of the funds was facilitated by Children of the Andes, are included both in incoming resources and resources expended. Legacy income is included in the year in which it is receivable, which is when the charity becomes entitled to the funds.

C) EXPENDITURE

Expenditure is included in the accounts inclusive of non-recoverable VAT. Expenditure has been allocated between Fundraising, Colombian Project Support and Governance costs, based on estimates by the management team where necessary. Grants made by the charity are recognised upon authorisation or when the appropriate funds are available, whichever is later.

Fundraising Costs

These include the salaries, direct expenditure and overhead costs of staff in the UK who provide fundraising.

Colombian Project Support

These represent grants sent directly to our project partners, as well as the cost of UK based staff and their overheads, directly providing support for the international programme including management, monitoring and technical support. It also includes the cost of three staff members in Colombia and their overheads.

Governance

These costs are incurred in administering the Charity and complying with constitutional and statutory requirements. These are Executive Director responsibilities.

D) DEPRECIATION OF TANGIBLE FIXED AND OTHER ASSETS

Tangible fixed and other assets are stated at cost less accumulated depreciation and are depreciated on a straight line basis over their estimated useful lives at the following rates: Computer equipment over 3 years (tangible fixed). Donations of tangible assets are only recognised in the accounts if their market value at the date of the donation is material.

E) FOREIGN EXCHANGE

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange prevailing at the accounting date. Transactions in foreign currencies are recorded at the date of transactions. All differences are taken to the accumulated fund in the year.

F) FUNDS

Restricted Income Funds are those which may only be applied to the purposes specified by the obligations of such funds.

G) STOCK

Stock is stated at the lower of cost and net realisable value and consists of the cost value of the remaining stock of jewellery and T-shirts.

Note 2
Incoming Resources

	Unrestricted Income funds	Restricted Income funds	Total Income Funds Year ended 31/12/2013	Total Income Funds Year ended 31/12/2012
	£	£	£	£
Grants receivable				
Anonymous Donors		33,405	33,405	30,945
Allan & Nesta Ferguson Charitable Trust		11,595	11,595	0
Ashmore Foundation		20,000	20,000	0
Ashworth Charitable Trust			0	4,000
Bay Tree Charitable Trust		5,000	5,000	5,000
Bryan Guinness Charitable Trust		3,000	3,000	0
Comic Relief		100,343	100,343	128,109
Constance Travis Charitable Trust	5,000		5,000	0
Evan Cornish Foundation			0	5,000
Gemini Foundation		4,531	4,531	4,000
Jersey Overseas Aid Commission		68,932	68,932	53,441
Margaret McEwen Trust	3,000		3,000	2,000
Maurice & Hilda Laing Charitable Trust		5,000	5,000	0
Open Gate Trust		3,000	3,000	3,000
The Rufford Foundation			0	3,000
Stanley Thomas Johnson Foundation			0	16,533
Souter Charitable Trust		5,000	5,000	6,000
Vitol Charitable Foundation			0	25,695
William Cadbury Charitable Trust		13,000	13,000	0
Other Grants received (under £3,000)	5,250	6,700	11,950	26,950
	<u>13,250</u>	<u>279,506</u>	<u>292,756</u>	<u>313,673</u>
Voluntary Income				
Individual Donations	42,340	3,222	45,562	53,291
Legacies	40,281	0	40,281	10,640
Standing orders and covenants	49,899	1,944	51,843	53,645
Gift Aid relief	15,288	1,080	16,368	17,018
	<u>147,808</u>	<u>6,246</u>	<u>154,054</u>	<u>134,594</u>
Corporate Donations				
All Corporate Donations received	58,864	84,019	142,883	170,140
	<u>58,864</u>	<u>84,019</u>	<u>142,883</u>	<u>170,140</u>
Activities for generating funds				
Community Fundraising	22,512	0	22,512	32,960
Events	19,985	0	19,985	8,649
	<u>42,497</u>	<u>0</u>	<u>42,497</u>	<u>41,609</u>
Investment Income				
	518	0	518	582
Total Incoming Resources	<u>262,937</u>	<u>369,771</u>	<u>632,708</u>	<u>660,598</u>

Note 3**Total Resources Expended**

	Note	Staff Costs		Non-Staff Costs			2013	2012
		UK	Colombia	UK	Colombia	Dep'n		
Costs of Generating Funds		£		£			£	£
Costs of generating voluntary income								
Raising Funds		65,978	0	26,724	0	563	93,265	99,663
Event Costs				2,700			2,700	2,372
		<u>65,978</u>	<u>0</u>	<u>29,424</u>	<u>0</u>	<u>563</u>	<u>95,965</u>	<u>102,035</u>
Cost of Charitable Activities								
Colombian Project Support		85,181	59,447	23,088	21,009	714	189,439	199,354
Grants to Partners	12,13				333,408	0	333,408	329,278
Losses on Exchange		0	0	3,757	0	0	3,757	1,785
		<u>85,181</u>	<u>59,447</u>	<u>26,845</u>	<u>354,417</u>	<u>714</u>	<u>526,604</u>	<u>530,417</u>
Governance		<u>12,230</u>	<u>0</u>	<u>4,764</u>	<u>0</u>	<u>0</u>	<u>16,994</u>	<u>16,957</u>
		<u>12,230</u>	<u>0</u>	<u>4,764</u>	<u>0</u>	<u>0</u>	<u>16,994</u>	<u>16,957</u>
Total Resources Expended		<u>163,389</u>	<u>59,447</u>	<u>61,033</u>	<u>354,417</u>	<u>1,277</u>	<u>639,563</u>	<u>649,409</u>

- Raising funds (Non-Staff Costs) includes premises costs, office costs and cost of publications and mailings.
- Activities undertaken directly for Colombian Project Support (Non-Staff Costs) include premises costs, office costs and costs of project monitoring and trips to Colombia.
- Governance includes audit and legal expenses and strategic planning costs

Note 4**Auditors' Remuneration**

	At 31 st Dec 2013	At 31 st Dec 2012
	£	£
Audit	3,360	3,360
(Over)/Under Provision for previous year audit fee	<u>0</u>	<u>(100)</u>
	<u>3,360</u>	<u>3,200</u>

Note 5
Tangible Fixed Assets

Costs	Office Equipment
	£
Balance at 31 December 2012	7,977
Additions	0
Balance at 31 December 2013	<u>7,977</u>
Depreciation	
Depreciation brought forward	5,669
On disposals	
Charge for the period	1,277
Depreciation carried forward	<u>6,946</u>
Net book value at 31 December 2013	<u>1,031</u>
Net book value at 31 December 2012	<u>2,308</u>

Note 6

Debtors	31st Dec 2013	31st Dec 2012
	£	£
Other Debtors	111,620	3,753
Prepayments	1,413	2,041
	<u>113,033</u>	<u>5,794</u>

Note 7

Creditors	31st Dec 2013	31st Dec 2012
	£	£
Trade Creditors	500	78
Credit Card	174	349
Other taxes & social security	7,886	8,962
Accruals	9,733	4,733
	<u>18,293</u>	<u>14,122</u>

Note 8
Employees

The average number of employees during the year was
5.7 Office Staff & 2 Field Officers:

	31st Dec 2013	31st Dec 2012
Engaged in Colombian Project Support	5.20	5.10
Engaged in Fundraising	2.20	2.40
Engaged in Administration	0.30	0.30
	<u>7.70</u>	<u>7.80</u>

	31st Dec 2013	31st Dec 2012
	£	£
Employment costs		
Wages & Salaries	194,875	210,470
Social Security Costs	24,867	29,115
Pension Costs	3,094	2,597
	<u>222,836</u>	<u>242,182</u>

There were no employees earning over £60,000 per annum (31st December 2012 – none).

Trustees' Emoluments

No trustees received, nor is due to receive, any emoluments for the year (31st December 2012 – none).

One Trustee was reimbursed for expenses incurred £228 (31st December 2012 – £205).

Annual Trustees' liability insurance was purchased for £1,004 (31st December 2012 - £1,041).

Note 9

Analysis of Net Assets
Between Funds

	Unrestricted Funds	Restricted Income Funds	Total Funds
	£	£	£
Tangible fixed assets	1,031	0	1,031
Current assets	164,664	114,551	279,215
Liabilities due within one year	(18,293)	0	(18,293)
	<u>147,402</u>	<u>114,551</u>	<u>261,953</u>

Note 10

**Grants Payable from Unrestricted Funds to
organisations in Colombia**

	31 st December 2013	31 st December 2012
	£	£
ACJ	0	5,900
	<u>0</u>	<u>5,900</u>
Total	<u>0</u>	<u>5,900</u>

Note 11

Restricted Income Funds

Donations, grants and other incoming funds contributed specifically for individual projects are credited to restricted income funds, where these funds were received with donor-imposed conditions at the point of receipt.

Restricted Funds	Balance as at 1st January 2013	Restricted Donations & Grants Received	Grants to Partners in Colombia from Restricted Funds	Transfers	Balance as at 31st December 2013
Albergue Infantil - Comic Relief	128,109	100,343	(145,654)	(39,288) **	43,510
Corpolatin	0	47,667	(30,858)	(4,595) *	12,214
Formacion d'Futuro	1	36,988	(30,296)	(4,084) *	2,609
FFF Own Funds	435	5,844	(5,887)	0 *	392
HRBC	5,218	17,587	(20,893)	(1,912) *	0
Mundos Hermanos - La Rayuel	120	9,019	(7,843)	(1,296) *	0
Paz y Bien	2,608	19,868	(20,094)	(2,382) *	0
Renacer	0	58,405	(34,833)	(7,485) *	16,087
Si Mujer	0	20,000	0	(2,609)	17,391
Tiempo de Juego	10,000	54,050	(37,050)	(4,652) *	22,348
	<u>146,491</u>	<u>369,771</u>	<u>(333,408)</u>	<u>(68,303)</u>	<u>114,551</u>

Grants from Restricted Funds 333,408
 Grants from Unrestricted Funds (Note 11) 0

Total Grants to Colombia 333,408

* Funds transferred to general funds for project support which is an agreed contribution by the trust donors to the general running costs of the charity.

** Funds transferred to general funds for specific project budget costs (in UK & Colombia)

Children of the Andes supports the following institutions through grants:

Partner Organisations	Project Name	Project Description
Albergue Infantil	Family reunification for street involved children.	Supporting work to improve the conditions for the successful reintegration of children and adolescents into their family group after leaving the Albergue Infantil Mama Yolanda, or other care programmes.

Corpolatin	Child Helpline and Outreach support	Supporting the operation of a free Child Helpline (including email, chat and mobile phone access) and outreach workshops in schools, offering vulnerable children and their families an opportunity to express themselves and to seek help, and to have risk situations reduced immediately or prevented.
Formación d' Futuros	Developing a programme of leaving-care support for vulnerable young care-leavers in Cali	Supporting the ongoing development of the leaving care programme, including the provision of leaving care support to other care providers and promotion of leaving care services regionally and nationally.
Fundamor	Revealing and explaining to children their HIV	Production of a guide to revealing and coming to terms with a diagnosis of HIV or AIDS for children and young people, and their carers.
HRBC Foundation	Promoting the social inclusion of vulnerable children with disabilities and their families.	Supporting the costs of a comprehensive strategy for involving people with disabilities in the development of their communities, including support for families caring for children with disabilities and education work aimed at including children in formal schooling.
Mundos Hermanos - La Rayuela	Protection, education and vocational training for 250 vulnerable and street-involved children in the coffee-region	Supporting the overall operational costs of the project (salaries, educational resources, vocational training and nutrition).
Paz y Bien	Bringing together young people and the local community to tackle gang violence and social exclusion, through education, emotional support, life skills training, recreation and restorative justice.	Support for the costs of two project centres, including tutors salaries and educational materials.
Renacer	Working to prevent the commercial sexual exploitation of children and to provide support and protection to child victims of sexual exploitation	Support in developing a campaign that will address commercial sexual exploitation of children (CSEC) from within Cartagena's most marginalised communities. Raising awareness of the damage CSEC causes and promoting steps that can be taken by children, families and the community to reduce the risks.
Tiempo de Juego	Building a positive future for children and young people at risk of gang-related violence and crime	Using sport, drama and music to help children and young people develop knowledge and skills to keep safe from violence and exploitation, and to become active agents for change in their community.

