Foundation Totai

Annual Report and unaudited Financial Statements
For the Year Ended 31 March 2026

Charity Number: SC037260
Company Number: SC297194

Foundation Totai

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Foundation Totai

Legal and Administrative Information

Directors

Alan Cunningham
Alastair Fergusson
Allan Munn
Rachel Peebles

Registered Office and OSCR Contact Address

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Independent Examiner

Alison Franks C.A.
Cornerstone Accounting Ltd
Chartered Accountants
11 Erngath Road
Bo'ness
EH51 9DP

Solicitors

Holmes Mackillop
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Glasgow
G2 4HB

Bankers

Royal Bank of Scotland plc
10 Gordon Street
Glasgow
G1 3PL

Website

www.foundationtotai.org

The Directors (who are also Trustees for the purpose of charity law) are pleased to present their report together with the charity's financial statements for the year ended 31 March 2026.

The financial statements have been prepared in accordance with the Accounting Policies set out in Note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2019).

Objectives and Activities

The charitable objectives are to advance and proclaim the Christian faith through the provision and development of health and education services principally in Bolivia and the Amazon region and the relief of poverty of persons living in the same geographical area. The charity fulfils its objectives through its partnership with Bolivian registered charity, *Fundación Totaí,* which is based in the city of Trinidad in the Beni (North East) region of Bolivia.

Funding raised in Scotland is transferred monthly to *Fundación Totaí* to help finance the Bolivian charity's activities in Trinidad. During the year ended 31 March 2026, £30,400 representing 92.7% of Foundation Totai's total income was remitted to Trinidad, Bolivia. Funding from Scotland represents approximately 35% of *Fundación Totaí's* annual income which is supplemented by income generated through health service provision by the Health Centre in Trinidad, Bolivia.

The Health Centre building, below, was opened in April 2007 having been designed by the late Neil Young, former Director of Foundation Totai who owned an architectural practice in Glasgow. Neil had visited Trinidad-Beni on several occasions to support community projects.



The majority of funding from Scotland is allocated to the Health Centre's work which offers extremely low-cost dental, ENT, audiology, gynaecology, cardiology, rheumatology, endocrinology, dermatology, urology, paediatric, physiotherapy, speech therapy, pharmacy and GP services to help meet the medical needs of those living in Trinidad-Beni. Such services continue to be provided without charge to those who cannot afford to pay noting that the average monthly wage in Bolivia, subject to currency exchange fluctuations, is approximately £550. Modest fees obtained from those who can pay for treatment help to finance the Health Centre's running costs. The Health Centre is equipped with two operating theatres. Periodic use of the operating theatres by local or visiting surgeons as well as their occasional hire to other medical groups in Trinidad-Beni help provide an income stream.

Most of the Doctors providing medical services are engaged on a self-employment basis ranging from an average of 12 to 20 hours per week and receive 50% of their extremely modest consultation fees. In comparison to UK Doctors and Consultants, Doctors in Bolivia are remunerated poorly.

The charity's main activities include the delivery of health services through programmes of Primary Health Care, Public Health and Specialist Services both to the local community of Trinidad-Beni, Bolivia and to rural and urban areas in the (Amazon) Beni region of Bolivia. *Fundación Totaí's* iOye Bolivia (Hear Bolivia), a nationally acclaimed programme, leads the way in Ear and Hearing healthcare in the Beni region.

Objectives and Activities (continued)



The charity also reaches out to the local Trinidad community via the **Totaí Academy** which provides educational support, music and sports programmes. Funding from Scotland helps to sustain such activities of which further details are provided below.

All of the charity's activities are run in close association with a church known as *El Jireh* ('God will provide') which uses an upstairs multi-functional hall in the Health Centre building for its meetings. The *El Jireh* church partners *Fundación Totaí* in serving the local community.

Achievements and Performance

HEALTH

The medical work, both on and off-site, delivered **11,163** consultations during the year ended 31 December 2025 (2024 – 9,313) representing an approximate daily average of 46 (2024 – 36). An almost 20% increase largely due to (1) ongoing marketing campaigns about the Health Centre's facilities and (2) more people in and around the neighbourhood of Trinidad trying to prioritise their health and experience the benefits of healthcare. Interesting to note that total consultations were 5,629 during the year ended 31 December 2023. The offering of low-cost health services has helped people afford the medical care they need noting that medical specialties are provided at approximately one third of the cost compared to other health care facilities in Trinidad. Each consultation reflects a person seen, listened to and treated with dignity. For many families, the Health Centre has become a trusted place – not only for medical care but for ongoing relationships and support.

- *Fundación Totaí's* ENT (Ear, Nose & Throat) service is offered whenever practically possible by the Health Centre. Locally based surgeons run morning consultations and oversee surgery with their work being complemented by Ear and Hearing Care practitioners and audiologists. Much of the Ear and Hearing work takes place off-site, with regular hearing checks carried out throughout Trinidad at Health Centres, Day Care Centres and the Maternity Hospital. A continuing priority is the delivery of health care to outlying rural areas who have limited access to health care.



- With an ever-deepening awareness of the need to promote the inclusion of deaf people in Trinidad-Beni, the Health Centre continues to roll out training courses in the Bolivian Sign Language programme.

- The offering of Endocrinology, a medical service which until recently has largely been inaccessible in the Trinidad-Beni region, continues to bring help particularly to the elderly in addressing diabetes, thyroid function and obesity.

- The urology service which was launched in September 2023 continues to attract demand with a low-cost offering to patients involving clinical laboratory analysis and medication to help with ongoing treatment.



Achievements and Performance (continued)

- Dental facilities within the Health Centre are equipped with modern X-ray equipment offering panoramic digital radiography for adults and children for skull and maxillary sinuses X-rays - another extremely valuable service to the local community.

- Periodic optometry campaigns are held making quality eye care more accessible to the community of Trinidad. Participants receive professional eye tests and prescriptions for just a fifth of the usual cost in Trinidad. Attendees are also given the opportunity to choose from a range of stylish frames at significantly discounted prices enabling attendees to leave with improved vision, comfort and confidence. Such campaigns are very effective and continue to make a real and lasting difference.

TOTAÍ ACADEMY – *Let's learn together*

Sadly, many children living in Trinidad do not have internet access. Concerned that a significant number of children living in the neighbourhood of the Health Centre do not attend school or are falling behind academically, the Academy endeavours to help and support these children in first to third grades through sessions focussed on literacy and mathematics. During the year, some children progressed from being unable to recognise letters to reading simple text and solving basic arithmetic problems. These successes would not have been possible without the commitment of the Academy team. The overarching goal is to facilitate the re-enrolment of these children in school and to ensure their progress and development thereafter.





The children's music programme which helps children learn to play a variety of instruments including guitar, bass, keyboard, ukulele and cajon, continues to exceed expectations whilst helping children and families to connect with each other in the neighbourhood surrounding the Health Centre and Totaí Academy.

TOTAÍ ACADEMY – *Arts & Crafts*



The Arts & Crafts group continues to use the Health Centre building on Saturday afternoons between February and November. Run by local volunteer, Dr. Ruth Obando, this activity reaches women in the community for whom a few hours on a Saturday afternoon may be their only weekly opportunity to get out of the house. Courses taught include working with fabric, embroidery and craft techniques using

Achievements and Performance (continued)

recycled paper, bottles, cardboard and other items. By learning new skills, the ladies are able to help support their families. Attended by an average of 10 ladies, the women's group have a number of opportunities throughout the year to display and sell their work from within the Health Centre building and at local exhibitions. The weekly group also have a short devotional time including a reflection from the Bible.

TOTAÍ ACADEMY – *Futsal School*

One of the Futsal School's practical objectives is to offer children a meaningful, physical activity and make sports accessible to all. During the year, an average of 75 children - a mix of boys and girls - regularly attended training sessions with teams participating in local Trinidad leagues in age categories, under-7s, under-9s and under-11s. Many of the children come from families living below the poverty line thereby limiting their access to essentials such as footballs, trainers, socks and strips. To participate in the local leagues, players require proper equipment so the Futsal School offers a "borrow to play" system where players can use trainers, socks and strips during games whilst returning them immediately afterwards for cleaning and readiness for the next matches. This system ensures that every child, regardless of their family circumstances, can play in tournaments representing the Futsal School. Futsal shirts are provided bearing the logo of *Fundación Totaí* and the name of each child.



The Futsal School programme is not just about matches and trophies – it's about building relationships with boys, girls and families and creating opportunities to support families in practical ways. For example, at the start of the new school year, a few children are provided with uniforms, shoes, and school supplies, thereby helping them face the year with confidence and dignity.

Since its launch, the Futsal School has relied on gaining access to local pitches…not necessarily grass covered…for training sessions. The Futsal School now has its own pitch in the grounds of *Fundación Totaí* which has enabled the Futsal School to schedule training sessions unaffected by other events or demands. Having access to a dedicated pitch also offers a safe place for children from the community to engage in sports activities more readily. A long-term aspiration would be for the Futsal School to have its own astra turf surface with floodlights facilitating evening play as well as providing an attractive community hub.

Andrés Franco (…pictured), started attending *Fundación Totaí's* Football School when he was just 5 years old. Thanks to hard work, sacrifice, perseverance and discipline, Andrés (22) now plays professionally for **Nacional Potosí** which competes in the Bolivian Premier League. As a child, "Andreco" (his nickname) lived three blocks from *Fundación Totaí* and attended *El Jireh* church. Over time, he joined larger local teams in Trinidad and signed as a professional with **Potosí**. The coaching team at *Fundación Totaí* are delighted to have helped him as a little boy and continue to follow his progress on televised football matches. Well done, Andreco!



Achievements and Performance (continued)

OTHER INFORMATION

Operational matters in Trinidad
In June 2023, the Board of *Fundación Totaí* formed a partnership with *Red Roots,* a small American non-profit organisation that had been working in community development in Trinidad-Beni for a number of years. This partnership particularly helped to extend the reach of the programmes offered by the Totaí Academy. With the return of key personnel to Iowa, America in July 2026, this partnership has ended without impacting the Totaí Academy.

Local Employment
The charity's activities in Trinidad-Beni provide employment opportunities for 30 people – a mix of 19 part-time medical contractors and 11 payroll staff aided by 9 volunteers.

Volunteers
Simon Howling (seen, top tier, centre) from West Sussex, England, serves voluntarily as Sport Director for *Fundación Totai*. Along with a fellow Bolivian coach, Simon attained his FIFA approved Level 1 National Futsal Licence which will further help the development and standards of the Futsal School. Simon's leadership and work is greatly appreciated



Visits to Bolivia
Travelling from Scotland with her young son, Rachel Peebles, Director, (seen, far right) visited Trinidad during 1 to 14 April 2026 and was able to draw alongside the *Fundación Totaí* staff and renew contact with many families in the community which she knows well from her time when she served as a long-term volunteer community worker. Rachel funded her trip to Trinidad personally.



In September 2025, four medical professionals from Huntington, West Virginia (USA) came to Trinidad and helped bring medical care to a small village, El Masi, which is one of the most isolated and forgotten corners of Bolivia – accessible only by vehicle in the dry season.

Economic and political situation in Bolivia
Life for many living in the Trinidad-Beni region is extremely difficult with inflation having averaged 19.52% during 2025 causing spiralling food prices and continual fuel shortages. Bolivia hopes that the new President, Rodrigo Paz, elected in October 2025 will bring much needed political stability, end Bolivia's isolation and improve relations with other countries and seek to maximise revenue from the country's vast, proven reserves of natural gas.

Financial Review

Funding
Funding received in the UK is provided by a small but committed group of sponsors (individuals and Trusts) who give to the charity's medical work (General Fund) and to the Totaí Academy (Restricted Funds). No statutory funding is sought or received. Funds from Scotland are remitted to Bolivia each month by electronic transfer into the local bank in Trinidad-Beni used by the Bolivian charity, *Fundación Totaí* and receipted promptly thereafter by *Fundación Totaí*. We are grateful for the consistent support of our sponsors.

Financial Review (continued)

Results for the year
Per the *Statement of Financial Activities* on page 10, the charity reported Net Income (i.e. a Surplus) for the year of £1,822 (2025 – Surplus £32) and total funds at 31 March 2026 of £2,938 (2025 - £1,116) of which £883 related to Restricted Funds.

Reserves Policy
The Directors seek to maximise the release of gift income to Bolivia and only maintain free reserves sufficient to meet the charity's annual administrative costs. At the year end, free reserves (per the General Fund on page 10) amounted to £2,055 (2025 - £683) which exceeded the required level of reserves due to donations having been received in late March 2026 and after the normal monthly date for transferring funds to Bolivia. Given this explanation, the charity's reserves at 31 March 2026 were acceptable to the Directors.

Risk management
The Directors review and assess the major risks to which the charity is exposed on an ongoing basis and have established procedures to mitigate the risks identified by the reviews.

Future plans
The Directors will continue to (1) transfer funds monthly to *Fundación Totaí* in Trinidad-Beni, Bolivia (2) keep sponsors and funders updated about activities in Trinidad-Beni via electronic and hard copy Newsletters alongside information posted on the charity's website (3) engage in virtual bi-monthly meetings with the leadership team in Trinidad-Beni to assess progress on the ground and improve the flow of financial information from Trinidad-Beni and (4) when opportunities arise, seek to attract grant funding for specialist medical equipment which would enhance the services offered by the Health Centre in Trinidad-Beni whilst also increasing revenue.

Structure, Governance and Management

Legal Status
Foundation Totai ("the charity") is a private company limited by guarantee (No. SC297194) and a recognised Scottish charity (No. SC037260), governed by its Memorandum and Articles of Association. The charitable company was incorporated on 15 February 2006.

The Directors who served during the year and up to the date of signature of the financial statements were:

Alan Cunningham	Allan Munn
Alastair Fergusson	Rachel Peebles

Appointment of Directors
The Directors of the charity are its Trustees for the purpose of charity law. New Directors are nominated for appointment by the existing Directors and take part in an induction programme which aims to familiarise them with the charity's values, aims and objectives together with its day-to-day operations, in addition to clarifying their statutory responsibilities as Directors of a company limited by guarantee and Trustees of a charity.

Organisational and Administrative Structure
The Directors serve voluntarily and are responsible for the overall direction of the charity including its financial affairs. The Directors try to meet in person twice yearly and virtually at short notice, if required, whilst two Directors tend to meet quarterly and virtually with two of the Health Centre's leadership team. The charity has no employees.

Statement of Directors' Responsibilities
The Directors, who are also the Trustees for the purpose of charity law, are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Directors to prepare financial statements for each financial year which give a true and fair view of the state of the charitable company's affairs and of its income and expenditure, including its surplus or deficit for that year. In preparing those financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and the principles in the Charities SORP FRS 102;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is appropriate to presume that the charitable company will continue in operation.

The Directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the charitable company's financial position and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006. They are also responsible for safeguarding the charitable company's assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examiner
The Directors recommend that Alison Franks C.A. of Cornerstone Accounting Ltd, Chartered Accountants, remains in office as Independent Examiner until further notice.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The Directors' Report was approved by the Board of Directors on 12 October 2026.

Alan Cunningham

Alan Cunningham
Director

Independent Examiner's Report to the Trustees of Foundation Totai

I report on the financial statements of the charity for the year ended 31 March 2026, which are set out on pages 10 to 16.

Respective Responsibilities of Directors and Examiner
The charity's Trustees, who also act as Directors of the company for the purposes of company law, are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The Trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement
My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeks explanations from the Directors concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently, I do not express an audit opinion on the view given by the financial statements.

Independent Examiner's Statement
In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:

   - to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended); and

   - to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended);

   have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Alison Franks

Alison Franks C.A.
Independent Examiner

of

Cornerstone Accounting Ltd
Chartered Accountants

11 Erngath Road
Bo'ness
EH51 9DP

Date: 12 October 2026

Foundation Totai

Statement of Financial Activities
Including Income and Expenditure Account
For the Year Ended 31 March 2026

	Notes	Unrestricted Funds	Restricted Funds	Total 2026	Unrestricted Funds	Restricted Funds	Total 2025
		£	£	£	£	£	£
Income from:							
Donations and legacies	**2**	22,754	9,998	**32,752**	20,125	10,473	30,598
Investment income	**3**	18	-	**18**	14	-	14
Total Income		**22,772**	**9,998**	**32,770**	20,139	10,473	30,612
Expenditure on:							
Cost of charitable activities	**4**	21,400	9,548	**30,948**	20,315	10,265	30,580
Total Expenditure		**21,400**	**9,548**	**30,948**	20,315	10,265	30,580
Net Income/(Expenditure) for the year		**1,372**	**450**	**1,822**	(176)	208	32
Fund balances at 1 April 2025		683	433	**1,116**	859	225	1,084
Fund balances at 31 March 2026		**2,055**	**883**	**2,938**	683	433	1,116
Represented by:							
Unrestricted Funds	**8**	2,055	-	**2,055**	683	-	683
Restricted Funds	**9**	-	883	**883**	-	433	433
Total Funds		**2,055**	**883**	**2,938**	683	433	1,116

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The Statement of Financial Activities also complies with the requirements for an Income and Expenditure Account under the Companies Act 2006.

The Notes on pages 12 to 16 form an integral part of these financial statements.

Foundation Totai

Balance Sheet

As at 31 March 2026

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2026 £	Unrestricted Funds £	Restricted Funds £	Total 2025 £
Current Assets							
Debtors	**6**	1,330	418	**1,748**	1,071	433	1,504
Cash at bank and in hand		1,229	465	**1,694**	92	-	92
Total Current Assets		**2,559**	**883**	**3,442**	1,163	433	1,596
Liabilities							
Creditors: amounts falling due within one year	**7**	504	-	**504**	480	-	480
Total Liabilities		504	**-**	**504**	480	-	480
Net Current Assets		**2,055**	**883**	**2,938**	683	433	1,116
Funds of the Charity							
Unrestricted Funds	**8**	2,055	-	**2,055**	683	-	683
Restricted Funds	**9**	-	883	**883**	-	433	433
Total Charity Funds		**2,055**	**883**	**2,938**	683	433	1,116

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2026.

The Directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Directors on 12 October 2026.

Alastair Fergusson

Alastair Fergusson (*Director*)

Registration Number: SC297194

The Notes on pages 12 to 16 form an integral part of these financial statements.

1 Accounting Policies

Charity information

Foundation Totai is a private charitable company limited by guarantee and incorporated in Scotland. The charity's registered office address is 8 Bentinck Meadow, Bentinck Crescent, Troon KA10 6GZ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The Directors consider there are no material uncertainties about the charity's ability to continue as a going concern. Thus the Directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Funds are classified as either Restricted Funds or Unrestricted Funds, defined as follows:

Restricted Funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Unrestricted Funds are expendable at the discretion of the Directors in furtherance of the objects of the charity. If parts of the Unrestricted Funds are earmarked at the discretion of the Directors for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the Directors' discretion to apply the fund.

1.4 Income

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

1.5 Donations

Donations are recognised when the charity has evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably. Entitlement usually arises immediately upon receipt, however, in the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Accounting Policies (continued)

1.6 Gift Aid
Income Tax recoverable on Gift Aid donations is recognised when the respective donation has been recognised and the recoverable amount of Income Tax can be measured reliably; this is normally when the donor has completed the relevant Gift Aid Declaration Form. Income Tax recoverable on Gift Aid donations is allocated to the same Fund as the respective donation unless specified by the donor.

1.7 Investment income
Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

1.8 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 settlement will be required and the amount of the obligation can be measured or estimated reliably.

Liabilities are measured on recognition at historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

1.9 Expenditure on charitable activities
Expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities. The cost of charitable activities presented in the *Statement of Financial Activities* includes the transfer of funds to the Bolivian charity, *Fundación Totaí* in Trinidad-Beni and the Independent Examiner's fee.

1.10 Irrecoverable VAT
Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

1.11 Financial instruments
The charity has no complex financial instruments but does hold basic financial instruments of; cash at bank, debtors and creditors.

Cash and cash equivalents include cash at bank and on hand.

Debtors and Creditors are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method.

2. Donations and legacies

	Unrestricted	Restricted	Total 2026	Total 2025
	£	£	£	£
Gifts and donations	6,850	6,355	**13,205**	12,417
Income Tax recoverable	1,330	418	**1,748**	1,504
Donations from Trusts	13,357	2,760	**16,117**	16,677
Fundraiser - Birthday celebration	1,217	465	**1,682**	-
	22,754	**9,998**	**32,752**	30,598

3. Investment Income

	Unrestricted	Restricted	Total 2026	Total 2025
	£	£	£	£
Bank interest	14	-	**14**	14
Interest on Income Tax repayment	4	-	**4**	-
	18	**-**	**18**	14

4. Cost of charitable activities

	Unrestricted	Restricted	Total 2026	Total 2025
	£	£	£	£
Funds remitted to Fundación Totaí in Bolivia	20,852	9,548	**30,400**	30,100
Website Expenses	44	-	**44**	-
Governance costs (Independent Examiner's fee)	504	-	**504**	480
	21,400	**9,548**	**30,948**	30,580

5. Directors

None of the Directors (or any persons connected with them) received any remuneration, benefits or reimbursed expenses from the charity during the year. See also Note 11.

6. Debtors

	Unrestricted	Restricted	2026	2025
	£	£	£	£
Income tax recoverable on Gift Aid donations	1,330	418	**1,748**	1,504

7. Creditors: Amounts falling due within one year

	2026	2025
	£	£
Accrued Expenses	**504**	480

8. Unrestricted Funds

	Movement in Funds			
	01.04.25	**Income**	**Expenditure**	**31.03.26**
	£	£	£	£
General Fund	683	22,772	(21,400)	**2,055**
	683	**22,772**	**(21,400)**	**2,055**

	01.04.24	**Income**	**Expenditure**	**31.03.25**
	£	£	£	£
General Fund	859	20,139	(20,315)	**683**
	859	**20,139**	**(20,315)**	**683**

Purposes of Unrestricted Funds

The General Fund represents all income and expenditure relating to the primary focus of the charity.

9. Restricted Funds

	Movement in Funds			
	01.04.25	**Income**	**Expenditure**	**31.03.26**
		£	£	£
Church Ministries	75	281	(300)	**56**
Totaí Academy	358	9,717	(9,248)	**827**
	433	**9,998**	**(9,548)**	**883**

	01.04.24	**Income**	**Expenditure**	**31.03.25**
	£	£	£	£
Church Ministries	75	375	(375)	**75**
Sports Ministries	150	-	(150)	**-**
Totai Academy	-	10,098	(9,740)	**358**
	225	**10,473**	**(10,265)**	**433**

Purposes of Restricted Funds

Church Ministries - represents gifts received to support ministries operated by the *El Jireh* church in Trinidad-Beni, Bolivia which was partly led during 2025-26 by Simon Howling, a volunteer from West Sussex, England.

Sports Ministries - formerly represented gifts received to provide equipment and other resources for the Totaí Academy Futsal School in Trinidad-Beni, Bolivia. The Fund was closed during the year ended 31 March 2025 with similar gifts allocated thereafter to the expanded Totaí Academy Fund.

Totaí Academy - represents gifts received to support the Academy, incorporating sports, education and community programmes in Trinidad-Beni, Bolivia.

10. Liability of Members

The company is limited by guarantee, with the liability of each member limited to £10. There were **4** members at 31 March 2026.

11. Related party transactions

During the year, donations totalling £4,370 (2025 - £3,470) were received from related parties of which £1,330 (2025 - £1,430) was Restricted.

During the year, the charity received donations of £5,892 (2025 - £5,892) and £10,225 (2025 - £10,785) from the *Peebles Family Charitable Trust* (Scottish Charity No. SC005493) and *Shared Hope* (Scottish Charity No. SC039814) respectively. Howard Peebles, father of Rachel Peebles, Director of Foundation Totai, is a Trustee of both charities.

There were no other related party transactions in the reporting year requiring disclosure.