

PHOENIX INITIATIVE COLOMBIA

PROJECT REPORT · PUBLIC VERSION

Navidad Feliz con Phoenix 2024

18 to 23 December 2024 · Rivera, Huila, Colombia

For donors and partners: aggregate figures, no personal data.

FUNDS SPENT

26,609,182 COP

Transparency: every expense and its supporting evidence are detailed in the annexed budget.

REFERENCE	INF-NAV24-v1
VERSION	1
EVENT CLOSE-OUT	January 2025
ISSUING ENTITY	FUNDACION PHOENIX INICIATIVE · NIT 901899379-2

Contents

Report sheet 4

Executive summary 5

Origin and traceability of funds 6

Consolidated use of the contributions received 6

Context 8

1. Introduction 9

2. Context and rationale 10

3. Objectives and beneficiaries 11

3.1 Objectives 11

3.2 Theory of change 11

3.3 Beneficiaries and impact 11

4. Description of the action 13

5. Human, material, logistical and financial resources 14

6. Governance and responsibilities 15

6.1 Risk management 15

6.2 Gender approach 15

6.3 Child protection 15

6.4 Environmental impact 16

6.5 Compliance with the Special Tax Regime 16

Foundation organisation chart (October 2026) 16

7. Impact and results 17

7.1 Analysis against the OECD DAC criteria 17

7.2 Economic, social and cooperative benefit 17

8. Quantitative and qualitative indicators 19

9. Communication and records 20

10. Budget, actual spending, funding and supporting documents 21

10.1 Planned, actual and variance 21

10.2 How to read the evidence levels 21

FUNDACION PHOENIX INICIATIVE · NIT 901899379-2 · Inscripción S0715224
Calle 5A n.° 6-30, Estación de Servicio Serviplus, Barrio Centro, Rivera, Huila, Colombia · contact@foundationphoenix.org

10.3 Expense details 21
10.4 Traceability of funds 23
10.5 Forgotten or probable expenses 24
10.6 Logistics by event 24

11. Difficulties and adjustments 25

12. Lessons and recommendations 26

13. Next steps 27

Photographs 28

14. Annexes 31

Statement of compliance 32

FUNDACION PHOENIX INICIATIVE · NIT 901899379-2 · Inscripción S0715224
Calle 5A n.° 6-30, Estación de Servicio Serviplus, Barrio Centro, Rivera, Huila, Colombia · contact@foundationphoenix.org

Report sheet

Issue	Report issued on 31 October 2026, version 1, ex post documentary consolidation
Reference	INF-NAV24-v1
Version	1. Earlier reports (annexes 1 to 3 of the full version) are kept unchanged; this report completes them.
Date	31 October 2026
Issuing entity	FUNDACION PHOENIX INICIATIVE, NIT 901899379-2, registration S0715224, Rivera (Huila). One issuing entity only.
Project	Navidad Feliz con Phoenix 2024 (code NAV24)
Period	18 December 2024 to 23 December 2024
Place	Rivera (Huila): Nueva Colombia, Oasis, La Invasión and Las Torres neighbourhoods; El Salado and San Rafael veredas; closing event in the main square
Planned budget	About 29,000 USD announced in the mission report of 10 February 2025, with no detailed expense table
Actual spending	26,609,182 COP
Variance	Cannot be calculated: the budget is in dollars and has no detail; pesos and dollars cannot be compared without a dated, sourced rate
Source of figures	Foundation project database (BASE_PROYECTOS.xlsx, 31 October 2026): NAV24 sheet, Gastos, Salidas and Cuadre tabs. Reconciliation difference: zero.
Supporting documents register	Section 10. The documents are in the full version, reserved for the accountant and the DIAN.
Image consent register	Stills from the event video of 29 December 2024, with image consent signed by the parents as declared by the legal representative. No child's name or age is published.
Currency	Colombian pesos (COP) only
Document status	Signed by the legal representative on 31 October 2026; for review by the accountant. Not sent, not published.

Metadata required by the Phoenix framework for every official report: reference, version, planned and actual budget and variance, supporting documents register and image consent register.

FUNDACION PHOENIX INICIATIVE · NIT 901899379-2 · Inscripción S0715224
Calle 5A n.° 6-30, Estación de Servicio Serviplus, Barrio Centro, Rivera, Huila, Colombia · contact@foundationphoenix.org

Executive summary

We do not rely on miracles, but on a method; not only on dreams, but on rigour.

450
children reached
count from the activity report

6
days in neighbourhoods and veredas
plus a closing event in the main square

26,609,182 COP
money actually spent
paid by ACAB S.A.S.

13,225,310 COP
of that total is an estimate
proven volume x public price

What was done. From 18 December 2024 to 23 December 2024, the Foundation brought Christmas to 450 children in six neighbourhoods and veredas (rural districts) of Rivera, in the Huila department: a T-shirt each, snacks, games, a discussion about caring for the environment, a toy raffle and a closing event with ice cream in the main square.

What it cost. The money actually spent on the action is 26,609,182 COP. It was paid by ACAB S.A.S., because the Foundation, registered on 10 December 2024, did not yet have a bank account. There are two evidence levels: 13,383,872 COP reconstructed from transfers with a written reference and two invoices, and 13,225,310 COP estimated (volume proven by the report x public price), always inside a real transfer.

What is missing. No expense reaches the “supported” level: the list of toy purchases, the vehicle hire receipt and the artist's bill are missing. The cost of the ice cream at the closing event is unknown. A payment of 5,675,000 COP made in June 2025 to the same toy supplier belongs to the Foundation's running costs, as declared by the legal representative: it is not part of this total.

Next. Gather the missing documents, approve ACAB's contribution in board minutes and, for a future edition: an advance budget, purchases from the Foundation's account with electronic invoices, parental consent and simple measurement of results.

Planned, delivered, result, evidence and next step are set out separately in section 7.

FUNDACION PHOENIX INICIATIVE · NIT 901899379-2 · Inscripción S0715224
Calle 5A n.° 6-30, Estación de Servicio Serviplus, Barrio Centro, Rivera, Huila, Colombia · contact@foundationphoenix.org

Origin and traceability of funds

This section is the same in every report of the Foundation. It first states where the money for this project came from, then how all the contributions received from the French association were used, project by project, down to the account balance.

This project was not paid for with the contributions that Fondation Phoenix Initiative France (a French association under the 1901 law, a separate legal entity) transferred to Fundación Phoenix Iniciative; the first of those contributions was credited on 29 May 2025.

Expenses paid directly by other entities or individuals, on behalf of the Foundation:

- **ACAB S.A.S.** : 26,609,182 COP. ACAB S.A.S. own funds (contributions in euros from its shareholder, converted into pesos at Alianza), given to the Foundation as a contribution. The contribution deed (DA-02) is in the file awaiting signature.

Consolidated use of the contributions received

RESOURCES RECEIVED IN THE FOUNDATION'S ACCOUNT (ALIANZA)

Item	EUR	COP
Contributions transferred by Fondation Phoenix Initiative France (18 transfers)	158,900 EUR	660,570,306.68 COP
Fund financial income	not applicable	229,938.82 COP
Other account credits (MU-06 certificate): 2026 Fund returns and foreign-exchange sale commissions, reconciled with the Alianza statements	not applicable	2,280,760.58 COP
Total received according to the MU-06 certificate		**663,081,006.08 COP**
Exchange-rate rounding on currency sales		0.70 COP

USE OF THOSE RESOURCES BY PROJECT AND EVIDENCE LEVEL (COP)

Project	Supported	Probable	Reconstructed	Estimated	Declared	Total COP
Christmas 2024 (this project)	0	0	0	0	0	**0**
Phoenix Week 2025	0	0	0	0	0	**0**
Vannes 2025	9,892.46	2,427,796.24	6,991,952	160,000	0	**9,589,640.70**
Phoenix Week 2026	13,204,644.87	14,110,000	21,000,547.86	18,134,000	6,376,563.25	**72,825,755.98**
Bajo Calima refuge	58,137.69	0	3,551,924	7,244,806	2,203,270	**13,058,137.69**
Cocoa reforestation	0	0	0	0	0	**0**
Alianza	982,882.20	207,995,000	0	0	35,041,234.06	**244,019,116.26**
Book	21,084,743.72	0	0	0	0	**21,084,743.72**
Phoenix Territory	154,724,744.96	12,945,000	2,665,600	680,000	16,000,000	**187,015,344.96**
Vannes 2027	0	0	0	0	0	**0**
Running costs	39,559,300.39	33,845,450	149,900	20,000	39,916,159.15	**113,490,809.54**
Total used	**229,624,346.29**	**271,323,246.24**	**34,359,923.86**	**26,238,806**	**99,537,226.46**	**661,083,548.85**

Account balance on 9 October 2026	1,997,457.93 COP
Check: received + rounding - used - balance	**0 COP**

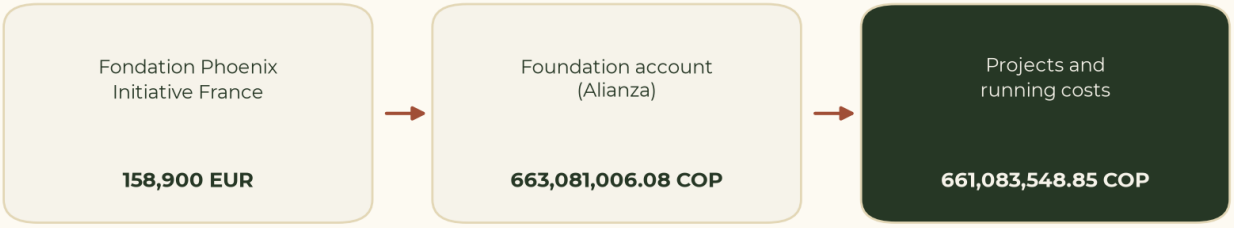
Direct payments by the French association (in-kind, not transferred; EUR)	EUR
Vannes 2025	6,058.14 EUR

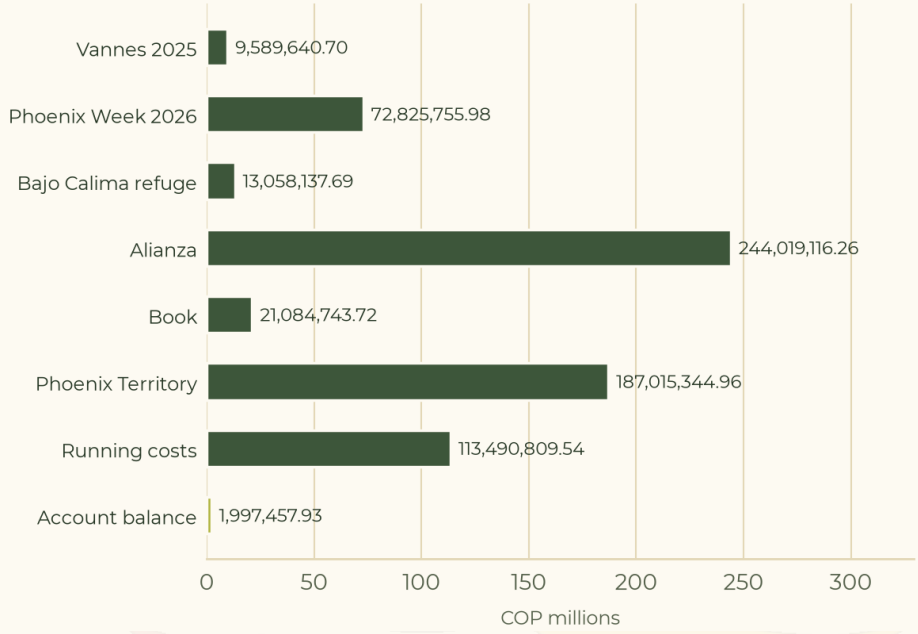
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Direct payments by the French association (in-kind, not transferred; EUR)	EUR
Alianza	27,752.98 EUR
Book	7,194.38 EUR
Total	**41,005.50 EUR**

Fondation Phoenix Initiative France and Fundación Phoenix Iniciative are two separate legal entities. COP and EUR are never added together. Projects that did not use the account ("-") were paid directly by other entities: see each report.

From the contribution in France to each project





The consolidated table above shows the same data.

Context

Public data on Rivera and Huila, as of 31 October 2026. Each figure has its source in a note.

- Rivera is a municipality in northern Huila with 16,654 inhabitants in the 2018 census, about 59 % of whom live in villages and scattered rural areas.[1]
- Multidimensional poverty in Huila fell from 11.9 % in 2023 to 10.9 % in 2024. Childhood and youth conditions are one of the index's five dimensions.[2]
- In 2024, Colombia's National Health Institute (INS) recorded 542 cases of acute malnutrition in children under five in the department.[3]
- The Foundation's Christmas does not claim to solve these shortfalls: it is a moment of togetherness and recognition for girls, boys and their families, and a way to learn about their needs.
- None of the sources consulted measures the effect of this kind of celebration on children's well-being: this report only describes what was done and observed.[4]

Sources

1. DANE, municipal sheet of the 2018 National Population and Housing Census, Rivera (41615), updated on 17/11/2025. sitios.dane.gov.co/cnpv/app/views/informacion/fichas/41615.pdf
2. DANE, “Pobreza multidimensional en Colombia, año 2024”, technical bulletin, 2025. dane.gov.co/files/operaciones/PM/bol-PMultidimensional-2024.pdf
3. INS, event report “Desnutrición aguda en menores de 5 años”, 2024. Other cut-offs: 547 cases (INS, period XII) and 556 cases (Gobernación del Huila, the departmental government); the event report is cited. ins.gov.co/buscador-eventos/Informesdeevento/
4. Document search of 31/10/2026 (ICBF and other public sources): no evaluation found.

FUNDACION PHOENIX INICIATIVE · NIT 901899379-2 · Inscripción S0715224
Calle 5A n.° 6-30, Estación de Servicio Serviplus, Barrio Centro, Rivera, Huila, Colombia · contact@foundationphoenix.org

1. Introduction

This report covers an action by FUNDACION PHOENIX INICIATIVE (Phoenix Initiative Colombia Foundation) in Rivera, in the Huila department: Navidad Feliz con Phoenix, from 18 December 2024 to 23 December 2024. It is the first field action recorded in the Foundation's database, eight days after its registration.

It follows the official Phoenix report index (14 points) and completes it with what the main project reporting standards ask for: executive summary, sourced context, theory of change, beneficiaries on three levels, indicator table, analysis against the OECD DAC criteria, traceability of funds, risks and child protection, compliance with Colombia's Special Tax Regime, forgotten or probable expenses, and a statement of compliance. No institutional donor funded this action: these standards are used as good practice.

We wrote it with four words in mind: transparency, justification, common sense and goodwill. Every figure comes from the Foundation's project database and shows its evidence level. What we do not know, we say.

This public version is meant for donors and partners: aggregate figures, no personal data; images of children are published with their parents' consent, as declared by the legal representative.

FUNDACION PHOENIX INICIATIVE · NIT 901899379-2 · Inscripción S0715224
Calle 5A n.° 6-30, Estación de Servicio Serviplus, Barrio Centro, Rivera, Huila, Colombia · contact@foundationphoenix.org

2. Context and rationale

Rivera is a municipality in Huila, south of Neiva, known as the department's tourism capital. During the action, the team noted needs in the neighbourhoods it visited: housing (limited access to drinking water and sanitation), educational support and training for single mothers who head their households. These observations come from the activity report; they are not a statistical survey.

The Novena de Aguinaldos brings families together every December. The Foundation used it as a way in: reaching children through a celebration, and using it to open a conversation about values, caring for the environment and community life.

Why the Foundation. Its mission is to protect and regenerate the land of Huila and to train the people who live there. A first simple, visible action with the children of Rivera was a way to get to know the neighbourhoods, earn the trust of local leaders and prepare the next programmes.

FUNDACION PHOENIX INICIATIVE · NIT 901899379-2 · Inscripción S0715224
Calle 5A n.° 6-30, Estación de Servicio Serviplus, Barrio Centro, Rivera, Huila, Colombia · contact@foundationphoenix.org

3. Objectives and beneficiaries

3.1 Objectives

- **Overall:** bring joy, learning and reflection to the most vulnerable children in Rivera at Christmas.
- **Specific 1:** every participating child receives a gift and food and enjoys a time of play.
- **Specific 2:** encourage human values and environmental awareness through simple activities.
- **Specific 3:** strengthen community ties with the leaders of each neighbourhood.
- **Specific 4:** learn more about the participants and their neighbourhood's needs for future actions.

3.2 Theory of change

From activity to impact, in four steps. The first two are proven by the activity report; the last two are what the action aims for, with no measurement in 2024.

ACTIVITIES
- 6 days in neighbourhoods and veredas of Rivera, 18/12/2024 to 23/12/2024
- T-shirts, snacks and, at the closing event, ice cream
- Raffle of toys and two musical instruments
- "Write us your change for the world" game and a discussion about the environment
- Profile of the participating children

→

OUTPUTS
- 450 children reached
- One T-shirt per child
- About 40 toys and 2 instruments raffled
- Children's ideas collected in writing
- Named list of participants (not published)

→

OUTCOMES
- A moment of joy and recognition for every child
- Ties between families, community leaders and the Foundation
- A first contact with recycling and care for the environment
- Better knowledge of the neighbourhoods' needs

→

IMPACT
- Children and families in Rivera with more places to learn and share community life
- A basis of trust for the Foundation's programmes in Rivera

Assumptions: families and leaders keep taking part and the Foundation returns to the same neighbourhoods. Outcomes and impact were not measured in 2024: they describe the logic of the action, not proven results.

3.3 Beneficiaries and impact

Beneficiaries are shown on three levels that are never added together. The direct level is counted in a document; the indirect level is estimated with a public method; the potential level is a projection. The Sustainable Development Goals (SDGs) are cited as a contribution, not as a measured result.

Direct beneficiaries

People who took part or received something, counted in a document.

Group	Number	Method	Source	Status	SDG
Children from six neighbourhoods and veredas of Rivera received a T-shirt and a snack and took part in the raffle	**450**	count from the activity report	activity report of 23/12/2024	verified	contributes to SDG 4, SDG 10
Action team mayor's office cultural coordinator, two general coordinators, three helpers	**6**	count from the report; leaders who lent their homes are not counted	activity report	verified	contributes to SDG 17

Indirect beneficiaries

People reached as a knock-on effect; estimated with a public method. Never added to the direct level.

Group	Number	Method	Source	Status	SDG
Children's families households reached by the action	**450 (estimate)**	upper-bound assumption: 450 children = 450 households (several children may live in the same home); people: 450 x 3.1 = 1,395	DANE, 2018 census, Rivera municipal sheet: 3.1 people per household	estimate	contributes to SDG 1, SDG 10
Local shops and suppliers toys, music, vehicle hire, instruments, stationery	**5**	suppliers with a payment or an invoice	database Gastos tab; ACAB invoices and statements	verified	contributes to SDG 8

Potential reach

What the action makes possible in the future: a projection, not a result.

Group	Number	Method	Source	Status	SDG
Partnership with a food company letter of 25/07/2025 about a partnership for a future Christmas	**no figure**	no figure: this is a projection	letter of 25/07/2025	projection	contributes to SDG 17

4. Description of the action

Where. Six locations in Rivera: the Nueva Colombia, Oasis, La Invasión and Las Torres neighbourhoods, and the El Salado and San Rafael veredas. The days took place in the street, in community leaders' homes and in spaces lent by residents.

When. From 18 December 2024 to 23 December 2024. The closing event was held on Monday 23 December 2024 in the main square, opposite the church, with the children and their families.

What.

- A T-shirt for every child, as a keepsake.
- Biscuits, empanadas and tamalitos every day; ice cream for everyone at the closing event.
- A raffle of about 40 toys (bicycles, scooters, balls, skipping ropes, rackets, Christmas hats, bubbles) and two instruments: a Suzuki flute and a melodica.
- “Write us your change for the world”: each child wrote their idea for changing the world on a sheet of paper; the sheets were used for the closing raffle.
- Riddles, quick-answer games and a discussion about recycling and caring for natural resources.
- A profile of each participant (name, age, community) and of the leaders at each location. This list is not published.

WHAT WAS NOT CHANGED

This report describes the action as set out in the activity report of 23 December 2024. Nothing is added to what that document says.

FUNDACION PHOENIX INICIATIVE · NIT 901899379-2 · Inscripción S0715224
Calle 5A n.° 6-30, Estación de Servicio Serviplus, Barrio Centro, Rivera, Huila, Colombia · contact@foundationphoenix.org

5. Human, material, logistical and financial resources

Human. A cultural coordinator from Rivera's mayor's office, two general coordinators and three helpers present every day; community leaders at each location. The work of the leaders and the municipal coordinator has no recorded cost.

Material. T-shirts, raffle toys and instruments, stationery (paper, pens, tambourines, skipping ropes), food and ice cream, sound system for the closing event.

Logistical. A vehicle hired for six days for the team and equipment.

Financial. 26,609,182 COP, paid by ACAB S.A.S. between 12 December 2024 and 13 December 2024. The details are in section 10.

FUNDACION PHOENIX INICIATIVE · NIT 901899379-2 · Inscripción S0715224
Calle 5A n.° 6-30, Estación de Servicio Serviplus, Barrio Centro, Rivera, Huila, Colombia · contact@foundationphoenix.org

6. Governance and responsibilities

Responsible entity. FUNDACION PHOENIX INICIATIVE (NIT 901899379-2), incorporated on 26 November 2024 and registered on 10 December 2024, based in Rivera (Huila). It is the only issuing entity of this report.

Who paid. ACAB S.A.S. (NIT 901596351-6), a company separate from the Foundation. Its payments are a contribution to the Foundation, not ACAB's own expenses. The accountant decides whether they are recorded as a donation or as an amount owed between entities; the board approves this in its minutes.

Partners. The culture office of Rivera's mayor's office and the community leaders at each location. There was no written agreement.

Approval of this report. It is signed by the legal representative (statement at the end) and reviewed by the accountant. No payment to an individual is approved without a signed expense report.

6.1 Risk management

Risk	What happened in 2024	Measure for the next edition
Payments without invoices	Several purchases were paid through private individuals; receipts are missing.	Buy from the Foundation's account, with an electronic invoice in its name.
Mixing of entities	ACAB paid and the activity report is on its letterhead.	One issuer per document; ACAB's contribution approved in board minutes.
Children's safety	Days held in the street and in homes, with team adults and leaders present.	Written protocol: responsible adults at each location, meeting points, first-aid kit.
Children's data	Each child's name, age and community were recorded.	Parental consent, written purpose, restricted access, retention period.
Budget without detail	An overall amount in dollars was announced, with no expense table.	Advance budget in pesos, by category, approved before any purchase.

6.2 Gender approach

The action was open to girls and boys alike. The database does not record how many girls and boys took part: not documented at the issue date. Both general coordinators were women, and the report identified single mothers who head their households as a priority group for future training. For the next edition: count participants by sex and age.

6.3 Child protection

All direct beneficiaries are minors. That is why no child's name or age appears in this report; images of children are published only with their parents' consent; the named list stays in the Foundation's records with restricted access, in line with Colombian Law 1581 of 2012 on personal data.

> DECLARED
> Image consent: signed at every event by the children's parents, the team and the institutions, as declared by the legal representative. The forms are kept in the Foundation's records and are not published. No child's name appears in this report.

FUNDACION PHOENIX INICIATIVE · NIT 901899379-2 · Inscripción S0715224
Calle 5A n.° 6-30, Estación de Servicio Serviplus, Barrio Centro, Rivera, Huila, Colombia · contact@foundationphoenix.org

6.4 Environmental impact

Small and unmeasured direct impact: T-shirts, food and ice cream packaging, vehicle journeys over six days. The action included a discussion about recycling. For the next edition: collect the waste from each day and prefer reusable materials.

6.5 Compliance with the Special Tax Regime

The Foundation is under Colombia's Special Tax Regime (Régimen Tributario Especial, RTE). Each project is linked to its public-interest activity (actividad meritoria) and to the use of the resources received, under the Colombian Tax Statute (Estatuto Tributario, ET).

Special Tax Regime (RTE) item	Situation in this project
Public-interest activity (art. 359 ET)	Social and cultural development action with children. Which public-interest activity (actividad meritoria) registered by the Foundation covers it: not documented at the issue date; the accountant determines it.
Origin of resources (art. 364-5 ET, form 2532)	Contribution from ACAB S.A.S., a Colombian company, of 26,609,182 COP. No international cooperation. Whether it is recorded as a donation received is for the accountant to decide.
Use of surplus (art. 358 ET)	Not applicable at project level: reviewed in the Foundation's annual accounts.
Payments to directors (art. 356-1 ET, form 2531)	No payment by the Foundation to its directors in this project. One ACAB transfer went through a person who at the time held a management role, for the action's purchases: the accountant checks its treatment.
Publication in the online register (art. 364-5 ET)	This report can feed the annual results report that the Foundation publishes in the DIAN online register, updated by 30 June each year at the latest.

Foundation organisation chart (October 2026)

Team roles according to the organisation chart in force on 31/10/2026. The public version does not name individuals.

Area	Roles
Leadership and governance	Founder and legal representation; chair of the Fundación Phoenix Initiative Colombia; chair of the Fondation Phoenix Initiative France (separate legal entity); administration and management coordination
Advisory and support	Territorial advisor; regulatory advisor; logistics advisor; support for economic and financial strategy; accounting
Technical team	Architecture (lead and project coordination of the Phoenix mission); environmental management; forestry engineering; electrotechnical innovation; eco-responsible materials and innovative technologies
Community and ambassadors	Communication and environmental restoration; culture; healthy living; responsible architecture; youth and food well-being; culture and community development; agricultural projects and community development

FUNDACION PHOENIX INICIATIVE · NIT 901899379-2 · Inscripción S0715224
Calle 5A n.° 6-30, Estación de Servicio Serviplus, Barrio Centro, Rivera, Huila, Colombia · contact@foundationphoenix.org

7. Impact and results

For each objective: what was planned, what was delivered, the result, the evidence and the next step.

Planned	Delivered	Result	Evidence	Next step
Reach the most vulnerable children in Rivera	6 days at 6 locations and a closing event	450 children reached	Activity report (count)	Count by sex and age
A gift and food for every child	T-shirts, snacks, ice cream, raffle	Every child received a T-shirt and a snack and took part in the raffle	Activity report; estimated costs	Invoices in the Foundation's name
Values and environmental awareness	“Write us your change for the world” game, discussion about recycling	Children's ideas collected in writing; behaviour change not measured	Activity report	Measure with one simple question before and after
Community ties	Leaders who lent their homes; closing event with families	Leaders and families took part, no figure	Activity report	Agreement with the mayor's office and the leaders
Know the participants	Profile of each child and of the leaders	Named list (not published) and neighbourhood needs	Activity report	Community census proposed in 2024; implementation not documented at the issue date

7.1 Analysis against the OECD DAC criteria

Criterion	Analysis
Relevance	The action built on a moment families already share (the Novena) in vulnerable neighbourhoods, and helped identify their needs. It did not start from a prior needs assessment.
Coherence	Consistent with the Foundation's mission in Rivera and carried out with the mayor's office culture team, without a written agreement. Whether other Christmas events took place in the same neighbourhoods is unknown: not documented at the issue date.
Effectiveness	The immediate objectives were met according to the activity report: 450 children, each with a T-shirt and a snack. The values and environmental awareness objectives were not measured.
Efficiency	26,609,182 COP spent, of which 13,225,310 COP is an estimate. With almost half of the spending estimated and cash purchases without invoices, no cost per child is given as a firm figure.
Impact	Not measured. The action may contribute to trust between families and the Foundation, but no proven effect is claimed (see Context).
Sustainability	A one-off action. The neighbourhood profiles and the relationship with leaders may serve future programmes; no follow-up is documented in this report.

OECD DAC criteria (2019), used as an internal analysis grid, not as an external evaluation.

7.2 Economic, social and cooperative benefit

LOCAL ECONOMY

All the spending on this action, 26,609,182 COP, was paid in pesos in Colombia: toys, vehicle hire, music, instruments and stationery and, according to the estimates, T-shirts, snacks, entertainment and sound. At least 5 local suppliers received a payment or issued an invoice.

BENEFICIARIES

Three levels that are never added together: the children reached (direct), their families (indirect, estimate) and a future partnership (potential).

Level	Group	Number
Direct beneficiaries	Children from six neighbourhoods and veredas of Rivera	**450**

FUNDACION PHOENIX INICIATIVE · NIT 901899379-2 · Inscripción S0715224
Calle 5A n.° 6-30, Estación de Servicio Serviplus, Barrio Centro, Rivera, Huila, Colombia · contact@foundationphoenix.org

Level	Group	Number
Direct beneficiaries	Action team	**6**
Indirect beneficiaries	Children's families	**450 (estimate)**
Indirect beneficiaries	Local shops and suppliers	**5**
Potential reach	Partnership with a food company	**no figure**

People reached as a knock-on effect; estimated with a public method. Never added to the direct level.

FRANCE-COLOMBIA COOPERATION AND PARTNERS

The action was carried out with the culture team of Rivera's mayor's office and the leaders of six neighbourhoods and veredas. It was funded by ACAB S.A.S., a Colombian company; the French association's contributions to the Foundation began later, on 29 May 2025.

HUMANITARIAN AND VOLUNTARY CHARACTER

Community leaders lent their homes and their time, and the mayor's office cultural coordinator accompanied the days, with no recorded pay. This contribution is not given a money value: there is no basis for doing so.

FUNDACION PHOENIX INICIATIVE · NIT 901899379-2 · Inscripción S0715224
Calle 5A n.° 6-30, Estación de Servicio Serviplus, Barrio Centro, Rivera, Huila, Colombia · contact@foundationphoenix.org

8. Quantitative and qualitative indicators

No numerical target was set before the action and no baseline was measured: the columns say so.

Indicator	Baseline	Target	Achieved	Source and verification	Variance
Children reached	not measured	not set	450	activity report (count)	cannot be calculated without a target
Days in neighbourhoods and veredas	not measured	not set	6 and a closing event	activity report	cannot be calculated without a target
Children given a T-shirt and a snack	not applicable	all participants	all, according to the report	activity report; estimated costs	none according to the report
Toys and instruments raffled	not applicable	not set	about 40 toys and 2 instruments	activity report; instruments invoice	cannot be calculated without a target
Local suppliers with a payment or an invoice	not applicable	not set	5	database, Gastos tab	cannot be calculated without a target
People in the households reached	not applicable	not set	1,395 (estimate, upper bound)	DANE, 2018 census	cannot be calculated without a target
Money actually spent	not applicable	about 29,000 USD announced, no detail	26,609,182 COP	database, NAV24 sheet	not comparable: different currencies and a budget without detail
Spending at the “supported” level	not applicable	all spending	0 COP	database, NAV24 sheet	purchase receipts are missing; see section 10.5

Qualitative. The children's voices were collected in writing through the “Write us your change for the world” activity. The activity report highlights the active involvement of leaders and families. No indicator of behaviour change was measured.

FUNDACION PHOENIX INICIATIVE · NIT 901899379-2 · Inscripción S0715224
Calle 5A n.° 6-30, Estación de Servicio Serviplus, Barrio Centro, Rivera, Huila, Colombia · contact@foundationphoenix.org

9. Communication and records

- Activity report in Spanish, dated 23 December 2024, with photographs and promotional material.
- Mission report in French, dated 10 February 2025.
- Financial report, version 2, dated 30 October 2026.
- The images in this report are stills from that video, with the colour treatment shared by the Foundation's reports.

The source documents are kept in the Foundation's records.

FUNDACION PHOENIX INICIATIVE · NIT 901899379-2 · Inscripción S0715224
Calle 5A n.° 6-30, Estación de Servicio Serviplus, Barrio Centro, Rivera, Huila, Colombia · contact@foundationphoenix.org

10. Budget, actual spending, funding and supporting documents

10.1 Planned, actual and variance

The mission report of 10 February 2025 announced a budget of about 29,000 USD (50 % donations, 30 % group companies, 20 % sponsorship), with no expense table. That announcement is not used as a baseline: there is no detail to compare. Actual spending, rebuilt line by line, is 26,609,182 COP. The variance cannot be calculated.

COP, EUR and USD are never added together. All amounts in this project are in Colombian pesos (COP); no conversion is made.

10.2 How to read the evidence levels

Level	How to read the evidence levels
■ **Supported**	Document plus payment visible on a bank statement.
■ **Probable**	Payment on the statement, plus an order, an email, a report or a written reason.
■ **Reconstructed**	Activity proven; the amount comes from a partial document (invoice in another name, payment through an intermediary, expense covered by a transfer).
■ **Estimated**	Activity proven; amount = proven volume x sourced public price, always inside a real cash outflow. Marked “estimate”.
■ **Declared**	Payment on the statement; its purpose is stated by the legal representative or allocated by indication.

ESTIMATED

13,225,310 COP of this project is an estimate: T-shirts, snacks, entertainment, sound system, team and team meals. Each estimate multiplies a volume proven by the activity report by a sourced public price (public price sheet of the cost reconstruction file, version 2), and is allocated only inside transfer ACAB-S02, which is a real outflow.

RECONSTRUCTED

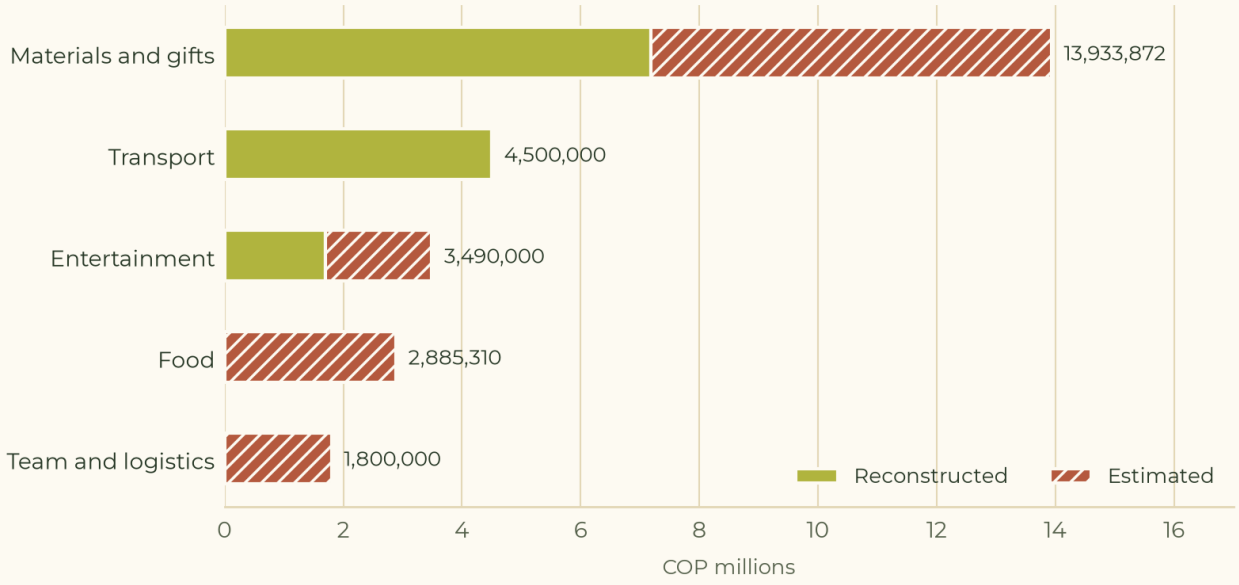
13,383,872 COP is reconstructed: three ACAB transfers with a written reference (vehicle, music, gifts) and two invoices paid at purchase in the Foundation's name.

10.3 Expense details

Item	Category	Actual payer	Level	Amount
Raffle instruments (Suzuki flute and melodica)	Materials and gifts	ACAB S.A.S.	■ Reconstructed	100,000 COP
Stationery, tambourines and skipping ropes	Materials and gifts	ACAB S.A.S.	■ Reconstructed	83,872 COP
T-shirts, one per child Role: local provider	Materials and gifts	ACAB S.A.S.	■ Estimated	6,750,000 COP *estimate*
Snacks (biscuits, empanadas, tamalitos) Role: local catering provider	Food	ACAB S.A.S.	■ Estimated	1,800,000 COP *estimate*
Entertainment for the 6 days Role: entertainment	Entertainment	ACAB S.A.S.	■ Estimated	1,140,000 COP *estimate*
Sound system for the closing event on 23/12/2024 Role: entertainment	Entertainment	ACAB S.A.S.	■ Estimated	650,000 COP *estimate*
Support team (2 coordinators and 3 helpers) Role: coordination	Team and logistics	ACAB S.A.S.	■ Estimated	1,800,000 COP *estimate*

Item	Category	Actual payer	Level	Amount
Vehicle hire for the team and equipment (6 days) Role: local transport	Transport	ACAB S.A.S.	Reconstructed	4,500,000 COP
Music performance “Un canto por el Huila” Role: coordination	Entertainment	ACAB S.A.S.	Reconstructed	1,700,000 COP
Gifts and toys (about 40: bicycles, scooters, balls) Role: gift and toy supplier	Materials and gifts	ACAB S.A.S.	Reconstructed	7,000,000 COP
Team meals (3 meals and a snack, 6 days) Role: local catering provider	Food	ACAB S.A.S.	Estimated	1,085,310 COP *estimate*
Total COP				**26,609,182 COP**

Spending by category and evidence level

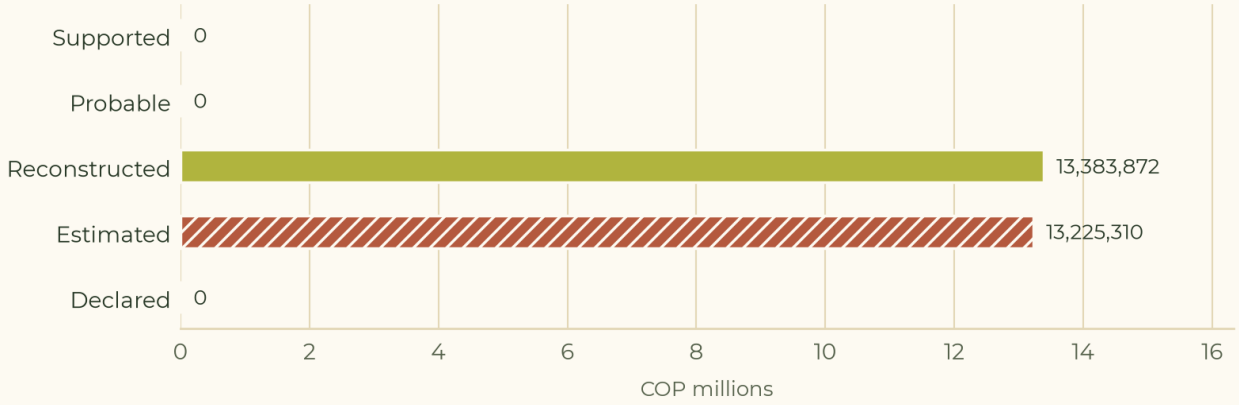


Same data as a table

Category	Reconstructed	Estimated	Total COP
Materials and gifts	7,183,872 COP	6,750,000 COP *estimate*	13,933,872 COP
Food	0 COP	2,885,310 COP *estimate*	2,885,310 COP
Entertainment	1,700,000 COP	1,790,000 COP *estimate*	3,490,000 COP
Team and logistics	0 COP	1,800,000 COP *estimate*	1,800,000 COP
Transport	4,500,000 COP	0 COP	4,500,000 COP
Total	**13,383,872 COP**	**13,225,310 COP**	**26,609,182 COP**

FUNDACION PHOENIX INICIATIVE · NIT 901899379-2 · Inscripción S0715224
Calle 5A n.° 6-30, Estación de Servicio Serviplus, Barrio Centro, Rivera, Huila, Colombia · contact@foundationphoenix.org

Spending by evidence level



Same data as a table

Level	Amount
Supported	0 COP
Probable	0 COP
Reconstructed	13,383,872 COP
Estimated	13,225,310 COP (estimate)
Declared	0 COP
Total	**26,609,182 COP**

10.4 Traceability of funds

From the money that came in to each outflow. The Foundation had no bank account in December 2024 (its first movements at Alianza date from 29 May 2025): all the money for this action came out of ACAB S.A.S.

Actual payer	Source	Amount
ACAB S.A.S.	ACAB S.A.S. own funds (contributions in euros from its shareholder, converted into pesos at Alianza), given to the Foundation as a contribution. The contribution deed (DA-02) is in the file awaiting signature.	26,609,182 COP

Outflow	Item	Outflow amount	In this project	Outside this project	Difference
ACAB-S02	Transfer with no written reference, six days before Christmas. It funds the two invoices paid at purchase and the estimates; the rest has no proven purpose. 12/12/2024 · ACAB S.A.S. → private individual	40,000,000 COP	13,409,182 COP	26,590,818 COP	0 COP
ACAB-S03	Four transfers; only 4,500,000 COP carry the reference “location voiture fondation”. 12/12/2024 · ACAB S.A.S. → private individual	12,485,000 COP	4,500,000 COP	7,985,000 COP	0 COP
ACAB-S05	Reference “donation fondation un canto por el Huila”. 12/12/2024 · ACAB S.A.S. → private individual (artist)	1,700,000 COP	1,700,000 COP	0 COP	0 COP
ACAB-S06	Reference “Don fondation cadeaux enfants Ribera”. 13/12/2024 · ACAB S.A.S. → private individual (toy supplier)	7,000,000 COP	7,000,000 COP	0 COP	0 COP

Outflow	Item	Outflow amount	In this project	Outside this project	Difference
Total COP				**26,609,182 COP**	**0 COP**

How to read it: each real ACAB outflow is shown with its full amount, the share allocated to this Christmas and the share left outside. The expense lines of each outflow add up to its allocated share: zero difference on all four outflows.

> OUTSIDE THIS PROJECT
> 26,590,818 COP of transfer ACAB-S02 and 7,985,000 COP of transfers ACAB-S03 have no proven purpose linked to the Foundation. They are not allocated to this Christmas or to any other project until a supporting document exists.

10.5 Forgotten or probable expenses

What probably cost something and is not in the total, or what is in the total without a complete document. Each line with its level.

Expense	What we know	Level	Treatment
Ice cream at the closing event	Mentioned in the activity report; no public price found.	no figure	Outside the total; not documented at the issue date.
Payment of 5,675,000 COP on 16 June 2025	Transfer from the Foundation, with no written reference, to the same toy supplier, six months later.	declared	Foundation running costs, according to the legal representative (confirmed on 31/10/2026). Not allocated to this Christmas.
Tamales from a local supplier	Mentioned in the mission report; no invoice.	estimated	Already included in the snack estimate; not added separately.
Work by the leaders and the municipal coordinator	Homes lent, coordination time.	no figure	In-kind contribution, not valued.
Missing receipts	List of toy purchases, vehicle receipt, artist's bill.	reconstructed	In the total; documents to be requested.

10.6 Logistics by event

This whole table is an estimate: people x days x sourced unit cost. It only absorbs unsupported real outflows from the same payer close to the date; the uncovered cost is not added to the project's expenses.

Period	support team, 18/12/2024 to 23/12/2024	
People	5	
Counting method	activity report (team)	
Days	6	
Meals per day	3 and a snack	
Unit cost	10,853 + 3,618 COP	
Theoretical cost		1,085,310 COP *estimate*
Already supported by invoice (deducted)		0 COP *estimate*
Allocated to real outflows		1,085,310 COP *estimate*
Cost not covered by identified outflows		**0 COP** *estimate*

FUNDACION PHOENIX INICIATIVE · NIT 901899379-2 · Inscripción S0715224
Calle 5A n.° 6-30, Estación de Servicio Serviplus, Barrio Centro, Rivera, Huila, Colombia · contact@foundationphoenix.org

11. Difficulties and adjustments

- **A Foundation with no account.** Registered eight days before the action, the Foundation could not pay: ACAB advanced everything. Adjustment: since May 2025, payments come out of the Foundation's Alianza accounts.
- **Payments through individuals.** Money went through private individuals who bought in cash. Adjustment: a signed expense report for every advance.
- **Documents on another entity's letterhead.** The activity report is on ACAB letterhead. Adjustment: one issuer per document.
- **An overall budget in dollars.** The amount announced had no detail and cannot be compared. Adjustment: an advance budget by category, in pesos.
- **Different figures across reports.** The mission report speaks of “more than 400 children”; the activity report of 450. We use the activity report's count, closer to the action.

FUNDACION PHOENIX INICIATIVE · NIT 901899379-2 · Inscripción S0715224
Calle 5A n.° 6-30, Estación de Servicio Serviplus, Barrio Centro, Rivera, Huila, Colombia · contact@foundationphoenix.org

12. Lessons and recommendations

Peace is not decreed; it is sown.

- A small action done well opens the door to a neighbourhood. Community leaders were the key: they should be recognised and the relationship formalised.
- Whatever is not documented on the day of purchase is costly to rebuild later. Always an invoice in the Foundation's name.
- Measuring does not have to be complicated: count by sex and age, and ask the children one simple question before and after.
- Protecting children also means protecting their data: parental consent, restricted access, nothing published.

FUNDACION PHOENIX INICIATIVE · NIT 901899379-2 · Inscripción S0715224
Calle 5A n.° 6-30, Estación de Servicio Serviplus, Barrio Centro, Rivera, Huila, Colombia · contact@foundationphoenix.org

13. Next steps

Action	Responsible	Status
Request the list of toy purchases, the vehicle receipt and the artist's bill	Legal representative	to do
Approve ACAB's contribution to the Foundation in board minutes (deed DA-02) and decide how it is recorded	Board and accountant	to be signed
Find the cost of the ice cream at the closing event	Rivera team	not documented at the issue date
Follow up the partnership letter of 25/07/2025 for a future Christmas	Legal representative	projection
Prepare the next edition with an advance budget, a child protection protocol and simple measurement	Foundation	proposal

FUNDACION PHOENIX INICIATIVE · NIT 901899379-2 · Inscripción S0715224
Calle 5A n.° 6-30, Estación de Servicio Serviplus, Barrio Centro, Rivera, Huila, Colombia · contact@foundationphoenix.org

Photographs



Children of a Rivera neighbourhood waving at the end of the day. Rivera, Huila, Colombia, December 2024 (still from the event video). · Fundación Phoenix Iniciative

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Calle 5A n.° 6-30, Estación de Servicio Serviplus, Barrio Centro, Rivera, Huila, Colombia · contact@foundationphoenix.org



Families following the activities. Rivera, Huila, Colombia, December 2024 (still from the event video). · Fundación Phoenix Iniciative



Gifts handed to the children. Rivera, Huila, Colombia, December 2024 (still from the event video). · Fundación Phoenix Iniciative

14. Annexes

This public version has no annexes: the source documents contain personal data or photographs of children. They are in the full version, reserved for the accountant and the DIAN.

FUNDACION PHOENIX INICIATIVE · NIT 901899379-2 · Inscripción S0715224
Calle 5A n.° 6-30, Estación de Servicio Serviplus, Barrio Centro, Rivera, Huila, Colombia · contact@foundationphoenix.org

Statement of compliance

I, the undersigned legal representative of FUNDACION PHOENIX INICIATIVE, declare that this report presents in good faith the Navidad Feliz con Phoenix 2024 action and the money actually spent on it, based on the documents available at the date of the report. In particular:

- the total of 26,609,182 COP equals, to the peso, the project sheet in the Foundation's database;
- every amount shows its evidence level; estimates are marked as such and never exceed the money actually spent;
- missing information is written as “not documented at the issue date” and is not filled in with assumptions;
- no child's name or age is published.



Signature	Signed by the legal representative, Benjamin Ravenel
Name	Benjamin Ravenel
Capacity	Legal representative, FUNDACION PHOENIX INICIATIVE (NIT 901899379-2)
Place and date	Rivera (Huila), 31 October 2026

FUNDACION PHOENIX INICIATIVE · NIT 901899379-2 · Inscripción S0715224
Calle 5A n.° 6-30, Estación de Servicio Serviplus, Barrio Centro, Rivera, Huila, Colombia · contact@foundationphoenix.org