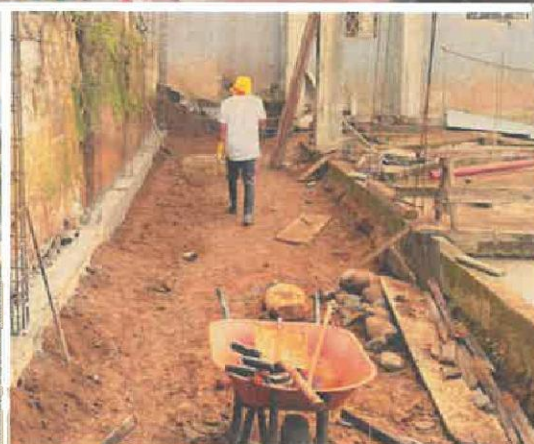
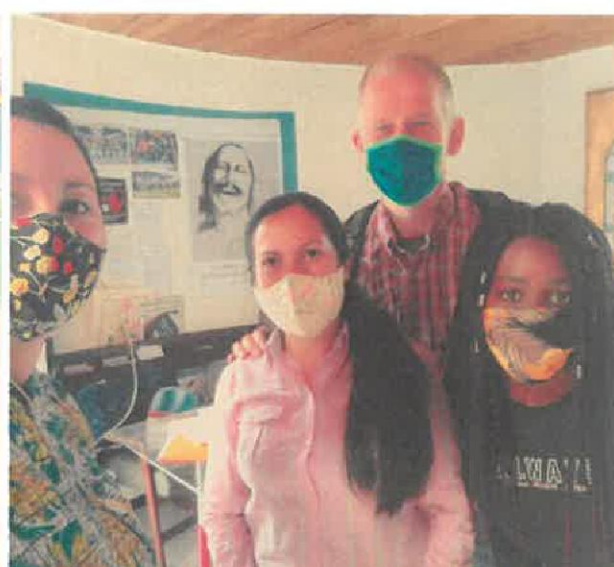


# ANNUAL REPORT 2020-21

REPORT AND FINANCIAL STATEMENT  
OF THE TRUSTEES FOR THE YEAR  
ENDED 31 MARCH 2021



**LATIN LINK**  
BRITAIN AND IRELAND

 **Latin Link**  
COMMUNITY WITH A CALLING



## **LATIN LINK BRITAIN AND IRELAND**

**Report and financial statement of the trustees for the year ended 31 March 2021.**

**The trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 March 2021.**

**This report also contains the information required by the directors' report under company law.**

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# WELCOME

LATIN LINK ANNUAL REPORT 2020-21



## INTRODUCTION FROM THE TRUSTEES

**Jo Jowett**  
Chair of Trustees

As we reflect on the last financial year, it has truly been a year like no other for most of us. Whilst we've faced many challenges and much loss as a result of the pandemic here in the UK, we recognise that its impact on many of our brothers and sisters in Latin

America has been far-reaching and life-changing. Yet, the church there remains resilient and even in this context of despair for many, the stories of hope being told have given us great encouragement. Some of those stories, told in this report, will hopefully encourage you too.

Despite this challenging context, our staff team has demonstrated great agility and flexibility in seeking to adapt to new ways of working and communicating, and for some, learning new skills along the way. Some of you will have participated in our online *Inspire!* and Spanish Worship Night events which have had a much greater reach than if they hadn't been delivered digitally. Other developments have included the Stories of Hope features and the Hope-sharers devotionals. Through all this

innovation, Christians in the UK and far beyond have been invited to Step into the Story of what God is doing to build his kingdom.

Global Sofa was another innovation which connected Christians in Britain and Ireland with our global neighbours through first-hand insights into cross-cultural life and ministry, and through prayer for different countries. Our Indoor Expeditions fundraising campaign generated significant amounts of money for projects across Latin America and provided a great opportunity to focus our attention outside of our four walls, onto the millions of people in need of our support and prayers during this global pandemic.

Active ministry has continued during this period and I hope you read on to understand more of how the Lord has been using our members serving across Latin America and here

in the UK. Julie Noble shares about the challenges and opportunities in her work in Oruro, Boliva, serving prisoners and their families, working with young offenders, and running discipleship groups, and restorative justice classes.

Jill Spink, serving high up in Madrid's mountain region, shares about the *Cascadas* centre – a retreat centre demonstrating God's generous welcome to all who pass through. 20 years after the centre was first pioneered, God is still providing new opportunities for Jill and the team to serve the surrounding community.

It was disappointing that a number of Striders had to return early from their placements as well as others who had to postpone or cancel theirs. But many others were able to stay and the Lord opened doors for new ways of ministering to their communities, like Dan and Katharine Hollands, serving in Colombia, who reached out to Venezuelan refugees and saw people healed on the streets.

Nicola Brown, a midwife from Northern Ireland, continued to her placement in rural Guatemala where she saw around 100 Covid patients and up to 40 pregnant women every day, and was able to pray with patients and share Jesus with them.

Josh Murphy, previously a Step member, returned to spend nine months in Peru and was able to adapt his ministry very effectively to meet changing needs.

Serving with a church in Chard, Somerset, Incoming Mission member Raquel Lima from Brazil made a tremendous impact helping run a food bank and sports clubs, caring for young peoples' mental health, and ministering to Portuguese speakers in her community.

Returning to the Britain and Ireland team in the UK, in September 2020, Roger Pearce stood down after 24 years as a trustee, many of these serving as Chair of Trustees. We are so thankful to Roger for his many years of service, throughout which he remained a constant and faithful leader, as well as a recognised and valued figurehead within the Latin Link community. I don't presume to be able to fill Roger's shoes, but as a board we are seeking to meet the challenges of good governance practice in a changing world, and also to be intentional in keeping our vision and commitment to God's mission a priority in all we do.

Whilst we're sad to lose Roger, we're now blessed to have a new addition to our trustee team. Iván Neira, a Chilean, brings with him a fresh perspective and a

wealth of mission and ministry experience from over three decades of service with OM.

Latin Link is a unique community of people who share a common vision. Each person plays an important part - whether on the staff team, being part of our network of supporters, those who serve on regional action groups, our trustees, and those in churches faithfully maintaining their interest in, and contact with their members who serve with us - we are grateful for each one.

Be blessed and encouraged as you read this account of God at work and rejoice with us in all that He is doing to build his kingdom in Latin America and beyond.

God bless,

**Jo Jowett**  
Chair of Trustees



# OBJECTIVES AND ACTIVITIES

## CHARITABLE OBJECTIVES

To advance the mission of Christ in and from Latin America and also amongst Spanish- and Portuguese-speaking people elsewhere in the world, and in particular to join in evangelism, church planting, the discipling of Christians and the training of leaders, working in partnership with Christians in Latin America.

To provide relief to the poor and those who are suffering hardship as a result of natural disaster, sickness, old age, or disease, or by reason of their social and economic conditions.

## VISION STATEMENT

Our vision is to see vibrant, Bible-believing Christian communities in every part of Latin America, impacting their neighbours, their societies and the wider world.

## VALUES

Our mission springs from a desire to be involved with God in his work, and to bring honour to him. We believe that enabling people to follow their heart to fulfil a calling is how God uses Latin Link to achieve his purposes.

## WHAT WE DO

The charity works in partnership with churches to send and receive individuals, families and teams to or from Latin American communities, to share the love of God.

This takes place through three programmes:

**STEP:** short-term mission and discipleship programme for teams, lasting 3–16 weeks

**STRIDE:** placements for individuals, couples or families, lasting 6–24 months

**STAY:** open-ended placements lasting three years and over. This longer-term commitment follows on from a two-year Stride.

In all three programmes, our members are involved in helping local churches and Christians to meet a diverse range of needs, from caring for street children to training church leaders; from supporting university students to generating employment opportunities. This is a reflection of our commitment to integral mission; we believe that sharing the gospel includes addressing both physical and spiritual needs.

Key to our work is partnering with Latin American Christians for the advance of the mission of Christ, principally by placing people strategically in ministries of Mission Mobilisation; the Reduction of

Bible Poverty; and the Increase of Human Dignity.

We seek to enable the Latin American Church, flourishing in depth and numbers, to better fulfil its mission in the world

## WHERE WE WORK

The major area of activity is the placement of people on an ongoing basis in Latin America and Europe, to work alongside local partner churches and Christian organisations.

In the year from 1 April 2020 to 31 March 2021, Latin Link Britain and Ireland had 82 Latin Link members serving alongside the local church in Argentina,

Bolivia, Brazil, Colombia, Costa Rica, Ecuador, Guatemala, Mexico and Peru (in Latin America) and in Britain, Ireland and Spain (in Europe). This does not include UK office and regional staff, who are also Latin Link members.

## ACHIEVEMENTS AND PERFORMANCE

Latin Link is a mission organisation, facilitating individuals, families and teams to share the love of God, with and from Latin American communities. We enable Christians to live out their God-given calling to introduce others to Jesus, so

they can come to know his life-transforming love and power.

Our members use their skills to serve in integral mission, caring for both the spiritual and physical needs of individuals. They do this in a variety of ways, often focusing particularly on communities affected by poverty and injustice.

In the following sections, we will provide examples of the work being achieved through each of these three programmes. We hope that these give a flavour of the breadth and impact of Latin Link's ministry.



*\*This map shows the countries of service for the whole of Latin Link International, of which Latin Link Britain and Ireland is one country team.*



# STAY PROGRAMME

Latin Link's **Stay** programme is designed for committed Christians who feel a call to longer-term mission. Stay members have previously completed Latin Link's shorter-term programmes.



## STAY PROGRAMME 2020-21

Like just about everything else, the Stay programme has been greatly affected by the pandemic.

For the past year, Latin America has gone in and out of lockdown, as the UK has also experienced. For Stay members, this has created a constant sense of uncertainty as to whether projects would be open or closed from one month to the next.

From long periods of time, some projects have been required to shut due to high cases of Covid in that area. Thankfully, in most instances, Stay members have been able to continue working between lockdowns at reasonable levels. Many have switched to online working, allowing them to stay connected and continue serving, which has enabled their ministries to continue even when they could not leave home.

One major shift is the increased involvement in relief work, such as delivering food and hygiene packs, and providing shelter - a direct response to the immediate need across Latin America.

Overall, this has been a challenging year for Latin Link's Stay programme – for Latin America itself, for the mission workers serving, and for Latin Link as it attempts to send and receive mission workers to and from Latin America, navigating travel restrictions and local lockdowns. As we reach the end of this financial year, challenges continue as most of the countries we work in are on the UK government's red list.

Despite the challenges, God has been abundant in faithfulness, continuously providing new opportunities to share hope and support people in need. Read stories from Julie Noble and Jaap Bezemer to learn about some of the specific ways Stay members have been able to adapt their work to meet the growing need.

## PRISON MINISTRY IN BOLIVIA: JULIE NOBLE

When Bolivia went into lockdown, prisoners and their children couldn't have been prepared for the challenges awaiting them. Latin Link's Julie Noble explains what happened in Oruro, and how your support has made a difference.

"When mums or dads go to prison in Bolivia, their children face a challenging future. Under-sevens can live in the prison with their mothers, while older children live with a family member or friend outside. It can be a struggle to look after them with one parent's income now lost."

"Prison Fellowship Oruro set up the Angel Tree Centre (volunteers pictured above) to support these children and their families. The Centre provides lunch and an after-school club for the kids, as well as practical and spiritual support for their parents, in prison or out. I am part of a team that works inside the women's prison and the young offenders' institution, running discipleship groups and restorative justice classes."

### DOUBLE-LOCKED

"You would think that prisoners are used to being 'locked down'. But this time

has been very hard for the Angel Tree families. All prison visits were suspended from 15 March, so the children outside the prison have not seen their mums or dads for a long time. Schools are likely to remain closed until February 2021, and the children inside the prison are frustrated and bored at not being able to go out to school or the Angel Tree Centre. It's boring at the young offenders' institution as well, with no outside organisations allowed to run classes or activities."

"The young offenders are mainly worried about how their families are coping with reduced income in these times. Recently, schools distributed packs of food to their students and all the young offenders – who get fed by the institution – asked for their food packs to be given to their families instead."

"Prisoners haven't been receiving the practical help they usually get from their families, so they can't get hold of basic things like soap – so vital right now."

### YOUR SUPPORT PROVIDING A LIFELINE

"It's thanks to our supporters that Prison Fellowship Oruro has able to help

these children and their families during the lockdown. Generous donations and funds raised through the Indoor Expeditions campaign (p. 16-17) have supported our efforts to make up food parcels for the Angel Tree families, help the kids with homework over WhatsApp, and keep in touch and pray with them."



"The prisoners don't have mobile phones but the team speak to them and the children on the prison payphones. They asked the children to write or draw what they were feeling during the lockdown and were able to talk to them about it. The funding has also paid for vital hygiene packs (soap, etc) for the mums, dads and children in prison, and devotional materials for those in the prison discipleship groups."

"The children are sent some work to do by their schools but sometimes don't have all the things they need to

complete it – thanks to donations, school resources have been sent into the prison for them, as well as milk and porridge oats for the 15 mothers in prison with babies or toddlers – it’s so tough for them having no family help or visits.”



“The Angel Tree Centre is a supportive community for these families, and the team is working hard to keep this going, despite having to remain closed to the children until schools reopen. They have been acting as postmen, delivering letters between the children. They’re hoping to produce a newsletter to keep the families connected,

and wondering if they could run a half day ‘virtual camp’, as the children are disappointed about the usual camp being cancelled.”

“I am so grateful to God for the whole team’s creativity and perseverance in these strange times. We have had great opportunities to pray with prisoners and their families over the phone or in socially-distanced encounters. We thank God that there haven’t been many cases of Covid-19 in the prisons yet. And we thank God for supporters like you and the lifeline you’re helping to provide. Please pray for God’s guidance about more ways to support this community until we can reopen the Angel Tree Centre and be with the prisoners and young offenders in person again.”

**Adela’s husband is in prison; her daughter usually**

**attends the Angel Tree Centre.**

*“We depend on my income from selling shoe-cleaning brushes, but during the strict lockdown you could no longer sell anything except food. That affected us a lot and we started to lack basic essentials. I was pregnant and afraid of getting the virus so I didn’t want to take risks - that made it even more difficult to support my family.”*

*“As time went on, my landlords started to insist I make the monthly rent payments or we would be evicted. I didn’t have the means to pay any more.”*

*“That’s why I asked the Angel Tree Centre for help, because I didn’t know who else to turn to. They helped me with food, with words of encouragement, calling us every week and looking for other ways to help me. They have been a great blessing in my life in these times.”*

## GOD’S GENEROUS WELCOME: JILL SPINK

**T**he *Cascadas* (Waterfalls) Retreat Centre sits high up in a picturesque mountain region an hour from Madrid. It’s a welcome stop for visitors and volunteers from around

the world, offering a space to marvel at God’s creation and spend time with a unique community of believers.

Everyone is welcome here - from gap-year students to refugees. Jill Spink, a Latin Link member, was one of the pioneers who planted *Cascadas* over 20 years ago, and she’s been there to watch it grow

ever since.

Jill explains: “The original vision was to offer a place for reflection, somewhere that displayed the beauty of nature. Being only an hour outside of the capital, we’re accessible, but when you come up here into the valley, it’s like you’re in another world.”

“But as well as providing a physical place for people to retreat, we wanted to allow space for study and reflection together, particularly on issues that the church doesn’t always talk about. If we believe in the God of the Bible, we must believe he cares about all areas of our lives; education, social issues, the environment - everything.”

Two decades later, the centre is seeing this vision come to life in new ways.

## STUDYING TOGETHER

*Cascadas* has been focusing on ‘creation care’ in recent years in response to the climate crisis. “In many of our teaching workshops, we look at what the Christian perspective is on creation,” says Jill. “As *Cascadas* sits on the edge of a national park, there are lots of opportunities to enjoy God’s handiwork. After a group has spent time talking, creating artwork or learning from the Bible, we take them out into nature to reflect or do something practical. That might be helping in our organic garden, with planting or composting – we had even planned an activity week over the summer that included a river clean-up!”

“As Christians, we know how important this topic is,” Jill continues. “Creation care isn’t just about having a more beautiful planet, it’s a social (and theological) issue. As our environment suffers, it’s the poorest populations who suffer



first as climate refugees, and disproportionately so.”

## BRINGING OUTSIDERS IN

*Cascadas* has always placed an emphasis on serving its neighbours. In recent years, God’s thrown a few surprises their way...

When the hotel next door was rented by a Christian project, it became a home for around 20 refugees, most of whom are Latin American.

“Because we’re right next door, we’ve been able to get involved with them a little, and even offer living space for some of their workers,” says Jill. “Last year, we hosted Bible studies and talks, and it was fantastic to welcome some of the refugees and staff (most of whom aren’t Christians) to take part and be included. We’re gradually building bridges with them.”

Another unexpected chance to welcome people in, came through a *Cascadas* team member. She works at a rehabilitation centre in the city for people with psychiatric

disorders.

“To start with, people from the centre would come for the day and we were creating a space for them to be out of the city and interacting with people,” Jill explains. “This developed into occasional weekends and some longer holiday weeks.”

“They heard about our different activities and workshops and wanted to join in. It’s been really good to have them with us.”

“Many of these individuals only really have contact with social workers and mental health professionals. When they come here, they get to mix with all kinds of people from the *Cascadas* community, as well as more people in the village - it’s great for their social interaction and rehabilitation.” God’s generous welcome can bring anybody into community.

On their little plot in the Spanish countryside, Jill and the *Cascadas* team are reflecting Latin Link’s big mission: to be a community with a calling to love and serve God and our neighbours.



# STRIDE PROGRAMME

Using individual skills and giftings, Striders are generally based in a project for between 6 to 24 months (shorter medical electives are available). Even in the shorter placements, Striders find that they can have a big impact— as well as being greatly impacted themselves.

## STRIDE PROGRAMME 2020-21



This year has presented several key challenges for Latin Link’s Stride programme. As the impact of Covid-19 worsened at the end of the previous financial year, we were confronted with the urgent need to cut short many placements, postpone others, and even cancel upcoming placements for a handful of prospective Stride members.

In total, eight Striders left their placements early, and we missed out on the opportunity to send

a further 15 people on mission placements – a disappointing reality, but unavoidable under the current circumstances. From March 2020 until January 2021, all applicants awaiting placements were unable to travel. Since then, we’ve been able to send our first Striders, Stewart and Anna-Claire from Northern Ireland, who have gone out specifically to meet the need of a local hospital in Ecuador, Anna-Claire as a medical professional, and Stewart as an engineer.

However, through difficult circumstances came signs of God’s faithfulness and provision. Striders adapted what they’re doing to meet the needs of those around them, and unexpected stories of hope began to emerge. **Here are some examples from this year’s Stride programme.**

### DAN AND KATHARINE HOLLANDS, COLOMBIA

Six weeks into their 12-month placement, the Hollands family were faced with the difficult decision: stay in Colombia or return early to the UK. Believing God still had a plan for them, but unsure what their project would look like now, they chose to stay.

As they talked with church leaders and prayed together, the needs around them became increasingly apparent.

“We began to realise that food was one of the biggest needs.”

The Hollands family worked with the local church

to provide hot meals for the many Venezuelan refugees making the arduous journey back to Venezuela on foot, due to lack of government support in Colombia.

“We were able to give them food, and meet the need, but in doing so, there were so many opportunities. We saw people healed on the streets and hit by the Holy Spirit.”

**Hear more about the Hollands ministry in Colombia by watching their short interview.**



#### **NICOLA BROWN, GUATEMALA**

Nicola Brown, a midwife from the UK, arrived in Guatemala for a year's Stride in January 2020. The pandemic hit as she was completing her initial three months of Spanish language study in Guatemala City. Miraculously, she was still permitted to travel across the country in April to begin her hospital placement.

“We saw between 40 to 100 Covid patients from the indigenous community every day. I, sometimes with a doctor and sometimes alone, looked after 15 to 40 pregnant patients daily.”

“One of the greatest differences and biggest joys I found working as a midwife in Guatemala, is that we had the privilege of being open about our faith. We were able to talk about God with the patients and offer to pray with them.”

“As you can imagine, we had many emergencies and many difficult cases because of Covid and the lack of resources in the country. Sometimes there was very little we could do, so praying with a patient was a significant way to bring hope.”

**Watch Nicola's interview to learn more about her midwifery placement in Guatemala.**



#### **JOSH MURPHY, PERU**

Josh Murphy spent nine months in Arequipa, Peru. The projects he was due to work with were largely impacted by Covid-19, however, Josh still seized the opportunity to get involved where possible. He served in two projects whilst there.

“The first, *Quiero Vivir* (I want to live) is a drug and alcohol rehabilitation centre. There, I taught some English, I ran some music workshops, lead Bible studies each week, and just generally got involved with the day-to-day life of the center; playing football, taking part in different sessions, and forming relationships with the guys.”

“My other placement was a centre called Shalom, which is a school for children with disabilities. I wasn't able to go to the school at all (due to Covid-19 restrictions). But I was part of a team that ran weekly devotional videos for the children.”

“We were really able to engage the whole family with some of these Bible stories and teachings, which is an opportunity that you wouldn't normally have if it was just the kids in schools.”

**Learn more about Josh's Stride placement by watching his short interview.**





# STEP PROGRAMME

Step is Latin Link's short-term mission programme for teams. Step teams share God's love in a very tangible way as they live and work alongside Latin Americans, offering their support through practical and community-based projects.

on a nine-month Stride placement at the same project. Josh's experience brilliantly demonstrates the interrelated aspect of our two short-term programmes. Read more about his mission experience in the previous section.

## STEP PROGRAMME 2020-21

The Step programme has been brought to a halt because of the global impact of Covid-19. After bringing our spring 2020 team home early from their placement last March, we've been unable to send a team since. This has resulted in the cancellation of three summer Step teams and two spring Step teams.

Although it's hugely disappointing not to be running the programme as usual, we're delighted that previously returned teams have been able to get involved in other ways, either by fundraising for projects they worked with whilst in Latin America, or by attending online Latin Link events.

During the past year, we also had the pleasure of supporting one returned Step member who felt called back to Peru. After being so impacted by his time at the Shalom Centre during Step, Josh Murphy decided to return for longer, taking



## GOING FORWARD

While travel restrictions and local lockdowns remain in place across Latin America, there is no certainty regarding when or where future teams will be sent. For now, we are keeping a close eye on the situation - at both a local and global scale - listening carefully to our members and church partners on the ground, and taking advice from the FCDO (Foreign, Commonwealth & Development Office), with a view to sending Step teams again when safe and appropriate to do so.

# INCOMING MISSION MINISTRY

**Incoming Mission (IM)** is the ministry of Latin Link that connects and supports Latin Americans with receiving churches in Britain and Ireland. Through our Incoming Mission ministry, we accept Latin American's who love God and are passionate to see lives changed by the gospel. Members are placed within the ministry teams of local churches or church projects.

Latin Link offers Latin Americans the opportunity to participate in two programmes - Stride or Stay.



## INCOMING MISSION 2020-21

The Incoming Mission ministry has faced several key challenges during the financial year just gone. For the members already positioned in UK placements, there has been the task of restructuring ministerial activities for online use, due to the shift in churches moving church services online and asking staff to work remotely.

For those members waiting to begin placements, more obviously barriers presented themselves. Due to global travel restrictions, permitting new members to fly from Latin America has required a lot of careful thought and preparation, and the vast majority of placements were, as a result, cancelled or postponed.

Additionally, because of the devastating economic impact of Covid-19 across Latin America, many

prospective Incoming members have been unable to secure funding from their sending churches, making the journey even more difficult.

Despite the disruptions, the continual positive impact of Incoming Mission is evident.

We are encouraged by testimonies from across the wide array of project types, which clearly show how lives are being changed and communities transformed, with help from Incoming members.

### RAQUEL LIMA, BRAZIL TO UK

In October, we were able to welcome Raquel Lima to her new placement in Somerset. Raquel, sent from her home church in São Paulo, is working alongside Forefront Community Church in Chard, to support their youth and community outreach.

Whether running sports clubs in schools, helping young people care for their mental health, leading Alpha courses, or supporting the work of a local food bank project, Raquel's role in the community has been a huge asset to the church's ministry. Since arriving in Chard, Raquel has thrown herself into all areas of church life and the impact can be clearly felt.

We recently sat down with Raquel to share her story of Incoming Mission so far. Watch the full video using the link below.





# INDOOR EXPEDITIONS

## RAISING FUNDS, MEETING NEEDS

As the first cases of coronavirus were reported in Latin America, Latin Link braced itself for the worst. Knowing the pre-existing challenges many Latin American communities face, the added devastation of a pandemic could be catastrophic.

Stories began flooding in from partners, friends, and projects connected with Latin Link, and many of our fears were confirmed. Families, communities, entire countries in urgent medical and economic need.

As Latin America's desperate fight against Covid-19 became clearer, so too did our community's desire to help.

In May 2020, we launched the Indoor Expedition fundraising campaign, a way of engaging our faithful supporters and providing a simple model for raising money.

The challenge was for people to get sponsored as they walked, ran, or cycled the equivalent distance of a famous Latin American landmark around their house, garden, or outside during their daily exercise allowance.

For some, it was a 46km trek to Colombia's Lost City; for others, it was the 60km trail to Machu Picchu. A handful took on an 82km hike around

the shoreline of Guatemala's Lake Atitlán; and for a few brave individuals, it was a grueling 100km trek to Chile's Torres del Paine landmark.

## SURPASSING EXPECTATIONS

Within days of the campaign launching, supporters, staff members, mission workers and returned mission workers had signed up to take part. Weeks in, as the funds raised began to surpass our initial expectations, we could only praise God for his provision, and thank all those involved for playing their part.

<b>£40K</b>	<b>100</b>	<b>6269</b>
Around £40,000 raised for communities affected by Covid-19	Nearly 100 individuals took on an expedition to raise money	A combined 6,269 km walked, ran, cycled or swum



## HELPING FROM A DISTANCE

Whilst in Guatemala, our 2019 Step team supported the work of a Guatemalan NGO called AMI San Lucas. During the lockdowns in Guatemala, AMI San Lucas has been serving vulnerable families around the community in a whole range of practical ways.

Aware of the community's needs and how AMI San Lucas was responding, the nine Steppers decided they would each take on an Indoor Expedition to help the project.

"AMI San Lucas provides support to the people in their community who need it the most, and in a time like this they need all they help they can get. During our time in Guatemala, we stayed by the beautiful Lake Atitlán. So for our fundraiser, we decided to each walk the distance of the lake's shoreline – 82km!"

In May, they each began their week-long expedition and between them raised an incredible £3,120 for AMI San Lucas' work.



## ONE OF THE MANY PROJECTS SUPPORTED

AMI San Lucas is a community development project that works in rural towns and villages in the Sololá department of Guatemala.

During the lockdown, many local families have struggled to earn a living and have been going without basic supplies.

Indoor Expeditions fundraising has helped to



provide valuable food parcels and hygiene kits to 66 families connected to the project, which is around 264 individuals.

One family gratefully receiving this support are Petrolina (pictured above), her husband, and five children.

Petrolina's husband lost his job due to the lockdown. After some time, he managed to find a job selling firewood for one or two days a week, earning £3 a day – this simply couldn't cover the cost of living. Many times the parents went without food so the children could eat a little.

Thanks to the funds you raised, AMI San Lucas was able to provide the family with regular food supplies. Petrolina said: "I am truly thankful to you for the support you have given me, which is of much help for my family."

More examples of how Indoor Expedition funds were used can be read at: [latinlink.org.uk/your-support](https://latinlink.org.uk/your-support).

# FINANCIAL REVIEW

**T**he year ended 31 March 2021 has witnessed significant challenges for most of the year with the onset of the Covid-19 pandemic causing such disruption around the world. We have been humbled by our prayer support as well as financial provision for which we give thanks to God.

Our Unrestricted Funds level has increased by £48k achieving a total of £161k. Designated Funds have increased by a more modest £10k in the year. In terms of our programmes, we have been hampered by the Covid restrictions on travel between Latin America, Britain and Ireland and Europe, as well as movement within countries.

## FUNDRAISING

Latin Link is registered with the Fundraising Regulator and all our fundraising activities comply with the Code of Fundraising Practice. Fundraising staff within the Development and Communications Team monitor and report regularly to the trustees. Fundraising Guidelines are always provided to all volunteers who are involved in raising funds.

The trustees are grateful

to all the individuals, trusts, churches, and other organisations who have donated funds to Latin Link and our members. We recognise that some supporters may be in vulnerable circumstances, and we take care to serve them appropriately. We never pressure anyone to make a gift. Our Fundraising Complaints Policy is easily accessible on our website.

Latin Link receives support from some commercial participators, and so we have an agreement in place with each, which fully complies with the Code of Fundraising Practice requirements. We do not use professional fundraisers. There have been no complaints or criticisms during the year about our fundraising activities.

## LOOKING FORWARD

Our current objectives are:

1. Continuing to engage UK Christians with what God is doing in Latin America, which includes sending and receiving people both to and from Latin America.
2. To keep within a balanced budget.
3. To continue developing our strategic plan, being flexible

and responsive in light of the changes happening in global mission.

## GOING CONCERN

The trustees have reviewed the circumstances of the charity and consider that it is a going concern and that they believe that sufficient resources are available to fund the activities for the foreseeable future.

## PRINCIPAL FUNDING SOURCES

We depend on the support and generosity of many faithful individuals, trusts, churches and other organisations. Without this, at times, sacrificial giving, we would not be able to serve God in this way, so we continue to thank Him for his faithfulness.

## INVESTMENT POLICY

Under the Memorandum and Articles of Association, the charity has the power to invest in any way the trustees wish.

The trustees, having regard to the liquidity requirements of the charity and to the reserves policy, have operated a policy of keeping available funds in easily realisable assets, seeking to maximise income and capital

growth in line with principles relating to sustainable and responsible investment. Our investment in converting part of our building into apartments continues to provide a steady income and to contribute to our mortgage costs. The overall return achieved on other investments and deposits continues to be very low and is not expected to improve significantly in the short-term.

## RESERVES POLICY

Our current reserves policy is that the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be at least equal to 25% of expected unrestricted expenditure for next year, which equates to approximately three months of operational costs. Currently, we continue to be below this level (21%), however, this is an improvement on last year and we will work towards further improvement during 2021-22.

## TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The trustees (who are also directors of Latin Link for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102; the Financial Reporting

Standard applicable in the UK (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements and;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with

reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, The Charities Act 2011 and UK GAAP. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

## AUDITORS

A resolution will be proposed at the Annual General meeting that Jacob Cavenagh & Skeet be re-appointed as auditors to the charity for the ensuing year.

By order of the trustees



**Jo Jowett**  
Chair of Trustees

16 September 2021

# INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF LATIN LINK

## OPINION

We have audited the financial statements of Latin Link (the 'charity') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources 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 requirements of the Companies Act 2006.

## BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial

statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

## OTHER INFORMATION

The other information comprises the information included in the annual report, including the directors' report, other than the financial statements and our auditor's report thereon. The directors are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information

and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### **OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006**

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

### **MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included with the trustees' report.

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

- adequate and proper accounting records have not been kept, or returns adequate for our

audit have not been received from branches not visited by us; or

- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

### **RESPONSIBILITIES OF DIRECTORS**

As explained more fully in the directors' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

### **AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted

in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the company, we identified that the principal risks of non-compliance with laws and regulations related to company, employment and financial reporting legislation and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006 and the Charities Act 2011.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by making enquiries of management, considering the internal controls in place and discussion amongst the engagement team. We determined that the principal risks were related to management bias in accounting estimates, presentation of separately disclosed items, management override of controls, possible omission of legacy debtors, revenue recognition and insufficient evidence of how charitable funds are ultimately spent.

In response to the risks identified we designed procedures which included, but were not limited to: agreeing financial statement disclosures to underlying supporting documentation, identifying and testing journal entries, reviewing trustees minutes, challenging significant accounting estimates including the investment property value, evaluating the charity's internal controls,

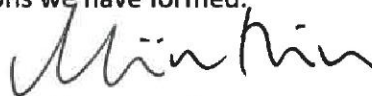
reviewing all legacy correspondence and performing substantive testing on a sample of income and expenditure transactions.

There are inherent limitations in the audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

## USE OF OUR REPORT

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 and regulations made under that Act. 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 auditor's 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.



**Miriam Hickson FCA (Senior Statutory Auditor)  
for and on behalf of Jacob Cavenagh & Skeet  
Statutory Auditor  
Chartered Accountants**

5 Robin Hood Lane  
Sutton  
Surrey  
SM1 2SW

Dated: 7/10/2021

# STATEMENT OF FINANCIAL ACTIVITIES

## FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
<b>Income and endowments from:</b>						
<i>Donations and legacies:</i>						
Donations & Legacies	2	360,359	9,234	41,569	411,162	565,779
Other trading activities	3	100,579	-	-	100,579	107,508
<i>Charitable activities:</i>						
Stay programme	4	310,097	1,290	904,021	1,215,408	1,250,531
Stride programme	4	-	-	154,499	154,499	254,530
Step programme	4	-	-	4,741	4,741	26,178
<i>Other Sources:</i>						
Coronavirus job retention scheme government grant	4	7,393	-	-	7,393	-
<b>Total income and endowments</b>		<b>778,428</b>	<b>10,524</b>	<b>1,104,830</b>	<b>1,893,782</b>	<b>2,204,526</b>
<b>Expenditure on:</b>						
<i>Raising Funds</i>		108,319	-	-	108,319	139,393
<b>Charitable activities</b>		621,488	200	1,092,589	1,714,277	1,803,187
<b>Total expenditure</b>	5	<b>729,807</b>	<b>200</b>	<b>1,092,589</b>	<b>1,822,596</b>	<b>1,942,580</b>
Realised gains/(losses)		-	-	-	-	-
<b>Net income/(expenditure) for the year</b>	6	<b>48,621</b>	<b>10,324</b>	<b>12,241</b>	<b>71,186</b>	<b>261,946</b>
Transfers between funds	15	-	-	-	-	-
<b>Net movement in funds</b>		<b>48,621</b>	<b>10,324</b>	<b>12,241</b>	<b>71,186</b>	<b>261,946</b>
Reconciliation of funds						
Total funds brought forward	15	113,207	1,525,921	479,019	2,118,147	1,856,201
<b>FUND BALANCES CARRIED FORWARD</b>		<b>161,828</b>	<b>1,536,245</b>	<b>491,260</b>	<b>2,189,333</b>	<b>2,118,147</b>

The statement of financial activities includes all gains and losses in the year. All income and expenditure derive from continuing activities.

# BALANCE SHEET AT 31 MARCH 2021

COMPANY REGISTRATION NUMBER: 2811525

	Notes	2021 £	2020 £
<b>Fixed Assets</b>			
Tangible Assets	9	360,415	366,570
Investment Property	10	1,900,000	1,900,000
Investments	11	50,018	50,018
		<u>2,310,433</u>	<u>2,316,588</u>
<b>Current Assets</b>			
Stock		413	413
Debtors	12	100,364	136,197
Cash at bank and in hand		673,288	589,733
		<u>774,065</u>	<u>726,343</u>
<b>Current Liabilities</b>			
Creditors falling due within one year	13	126,824	138,445
		<u>126,824</u>	<u>138,445</u>
<b>Net Current Assets</b>			
		<u>647,241</u>	<u>587,898</u>
<b>Total Assets less Current Liabilities</b>			
		2,957,674	2,904,486
Creditors falling due after more than one year	14	768,341	786,339
<b>Net Assets</b>			
	16	<u>2,189,333</u>	<u>2,118,147</u>
<b>The funds of the charity</b>			
Restricted income funds	15	491,260	479,019
Unrestricted income funds:			
Designated	15	1,536,245	1,525,921
General	15	161,828	113,207
(including revaluation reserve of £689,313)		<u>1,698,073</u>	<u>1,639,128</u>
<b>Total charity funds</b>			
		<u>2,189,333</u>	<u>2,118,147</u>

Approved by the Board on 16 September 2021 and signed on its behalf by:

Jo Jowett  
Director and Chair of the Trustees



# STATEMENT OF CASHFLOWS

FOR THE YEAR ENDED 31 MARCH 2021

	2021 £	2020 £
<b>Cash used in operating activities</b>		
Net income / (expenditure) for the year	71,186	261,946
Adjustments for:		
Depreciation charges	8,230	7,612
(Gains) / losses on investments	-	-
Dividends, interest and rents from investments	(99,784)	(104,595)
Decrease / (increase) in stock	-	2,104
Decrease / (increase) in debtors	35,833	(76,441)
(Decrease) / Increase in creditors	(11,621)	(11,514)
<b>Net cash provided by / (used in) operating activities</b>	3,844	79,112
<b>Cash flows from investing activities</b>		
Dividends, interest and rents from investments	99,784	104,595
Proceeds from the sale of property, plant and equipment		
Purchase of fixed assets	(2,075)	(1,746)
Proceeds from the sale of investments		
Purchase of investments	-	-
<b>Net cash provided by / (used in) investing activities</b>	97,709	102,849
<b>Cash flows from financing activities</b>		
Repayment of borrowing	(17,998)	(17,370)
Cash inflows from new borrowing	-	-
<b>Net cash provided by / (used in) financing activities</b>	(17,998)	(17,370)
<b>Increase / (decrease) in cash and cash equivalents in the year</b>	83,555	164,591
Cash and cash equivalents at the beginning of the year	589,733	425,142
<b>Cash and cash equivalents at the end of the year</b>	673,288	589,733

# NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021

## ACCOUNTING POLICIES

The principal accounting policies are summarised below.

The accounting policies have been applied consistently throughout the year and in the preceding year.

### (a) Basis of preparation

The financial statements have been prepared under the historical cost convention, as modified for the revaluation of investments to fair value, with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these financial statements. The financial statements have been prepared in accordance with the Companies Act 2006, Charities Statement of Recommended Practice (Charities SORP (FRS 102)) and Financial Reporting Standard 102 (FRS 102).

Latin Link meets the definition of a public benefit entity under FRS 102.

### (b) Company status

The charity is a company incorporated in the United Kingdom and limited by guarantee. The address of its registered office can be found on the inside back cover.

### (c) Going concern basis of accounting

The trustees have considered the net incoming resources and cash flow forecasts for a period of twelve months from the date the accounts were approved. They believe that sufficient resources exist for the charity to continue its activities and meet all liabilities as they fall due for that period and therefore deem it appropriate to prepare the financial statements on a going concern basis.

### (d) Fund accounting

Unrestricted funds are available for use at the discretion of the Directors in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds are unrestricted funds set aside by the Directors for specific purposes.

Restricted funds are to be used in accordance with specific restrictions imposed by the donors or through the terms of an appeal.

### (e) Income recognition

All incoming resources are included in the statement of financial activities when the charity is entitled to the

income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of donations, gifts and legacies and is included in full in the Statement of Financial Activities when receivable;
- Legacies are included where the legacy has been received or where it has been received after the year-end, the date the legacy becomes receivable is within the financial year and the amount is known with sufficient certainty;
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts;
- Investment income and appeal income is included when receivable; and Income from charitable activities in respect of team members, projects and short term programmes is included when receivable;
- The Coronavirus Job Retention Scheme grant is recognised in the period to which the underlying furloughed staff costs relate.

#### (f) Expenditure recognition

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Raising funds comprises costs associated with attracting voluntary income and the costs of attracting income for fundraising purposes;
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them;
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity; and
- All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource.

Costs relating to a particular activity are allocated directly; Costs not directly attributable to specific activities have been apportioned on the basis of the relative size of their direct costs.

#### (g) Operating leases

Rentals applicable to operating

leases in respect of office premises and office equipment are charged to the Statement of Financial Activities over the period in which the cost is incurred.

#### (h) Tangible fixed assets

Tangible fixed assets, apart from freehold land, are depreciated on a straight line basis to write off the cost, less estimated residual value, over their expected useful lives.

Office equipment is depreciated at 20% per annum of cost, new computer equipment at 33⅓% per annum of cost and freehold buildings at 2% per annum of cost.

Freehold land is not depreciated. Individual items under £1,000 are written off in the year of acquisition.

#### (i) Investments

Investments held as fixed assets are valued at fair value at the balance sheet date and the gain or loss taken to the Statement of Financial Activities.

#### (j) Debtors

Debtors are included at the settlement amount due and prepayments are valued at the amount prepaid.

#### (k) Cash at bank and in hand

Cash at bank and in hand consists of all amounts held in banks and short term deposits with maturity value of 30 days or less.

#### (l) Creditors and provision

Creditors and provisions are

recognised where the charity has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

#### (m) Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments.

Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

#### (n) Pension costs

Pension contributions are paid to defined contributions schemes operated by the EMA Pension Scheme. The assets of the pension schemes are held in funds that are administered independently of the Company.

Contributions to the EMA Pension Scheme and other non-funded pensions are charged to the Statement of Financial Activities in the period to which they relate.

#### (o) Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Balances denominated in foreign currencies are retranslated at the rate of exchange ruling at the balance sheet date and all differences are taken to the Statement of Financial Activities.

## 2 DONATIONS AND LEGACIES

	Unrestricted £	Designated £	Restricted £	2021 £	2020 £
Donations	318,451	9,234	-	327,685	345,394
Legacies	41,908	-	41,569	83,477	220,385
	<u>360,359</u>	<u>9,234</u>	<u>41,569</u>	<u>411,162</u>	<u>565,779</u>

## 3 OTHER TRADING ACTIVITIES

	2021 £	2020 £
Property Rental	99,784	104,595
Investment income	795	2,643
Income from sundry sales	-	270
	<u>100,579</u>	<u>107,508</u>

## 4 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted £	Designated £	Restricted £	2021 £	2020 £
Team & retired members, office staff	194,656	1,290	700,674	896,620	957,649
Ministries & Projects	-	-	203,347	203,347	175,026
Administration and Events	115,441	-	-	115,441	117,856
Step and Stride programmes	-	-	159,240	159,240	280,708
Coronavirus job retention scheme government grant	7,393	-	-	7,393	-
	<u>317,490</u>	<u>1,290</u>	<u>1,063,261</u>	<u>1,382,041</u>	<u>1,531,239</u>

## 5 EXPENDITURE

	Voluntary Income	Stride & Step programme	Stay programme	Governance	Fundraising & Publicity	2021 Total £	2020 Total £
Costs directly allocated to activities	£	£	£	£	£	£	£
Team Member costs	-	-	938,472	-	-	938,472	942,578
Latin Partners costs	-	-	-	-	-	-	486
Ministries & Projects	-	-	141,359	-	-	141,359	137,163
Grant payable to <i>Cuba para Cristo</i>	-	-	-	-	-	-	-
Events	637	-	-	-	956	1,593	7,514
Fundraising & Publicity	11,947	-	-	-	17,920	29,867	36,831
Staff costs	-	36,163	-	-	-	36,163	45,626
Strider & Stepper costs	-	171,961	-	-	-	171,961	219,469
Professional fees	-	-	-	25,938	-	25,938	8,404
Trustee meetings	-	-	-	992	-	992	2,236
Cuba Para Cristo costs	-	-	-	-	-	-	-
Other costs	39,834	-	-	122	11,796	51,752	63,016
<b>Support costs allocated to activities</b>							
General office, finance and co-ordinator staff	13,582	53,928	279,796	7,010	7,947	362,263	394,480
Premises	240	953	4,945	124	140	6,402	11,482
Office costs	1,158	4,598	23,859	597	678	30,890	40,313
Depreciation	309	1,224	6,357	159	181	8,230	7,612
Travel & hospitality	24	94	490	12	14	634	9,173
Other operational costs	603	2,394	12,419	311	353	16,080	16,196
<b>Total expenditure</b>	<b>68,334</b>	<b>271,315</b>	<b>1,407,697</b>	<b>35,265</b>	<b>39,985</b>	<b>1,822,596</b>	<b>1,942,579</b>

## 6 NET INCOME/(EXPENDITURE) FOR THE YEAR

This is stated after charging/(crediting) the following:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Depreciation	8,230	7,612
Operating lease rentals: office equipment	960	960
Auditors' remuneration for audit services	6,600	6,480
Auditors' remuneration for other services	420	420

## 7 TAXATION

The charitable activities of the company are exempt from Corporation Tax.

## 8 STAFF INFORMATION

Staff costs were as follows:

	2021	2020
	£	£
Salaries	442,890	491,975
Social security costs	17,964	20,704
Pension costs	28,316	30,551
	<u>489,170</u>	<u>543,230</u>

No employee received emoluments of more than £60,000 during the current or previous year.

The trustees consider members of the Leadership Team, as disclosed elsewhere in these accounts, to be the key management personnel. The total employer's cost for these staff which includes gross salaries, pensions and employer's NIC is £96,788 during the year (2020: £115,627). Relatives of the key management personnel were paid £24,558 during the year (2020: £21,423).

The average number of employees during the year, calculated on the basis of full time equivalents, was as follows:

	2021	2020
Charitable activities	18	25
Office and administration	10	11
	<u>28</u>	<u>36</u>

The average number of employees during the year, calculated on the basis of headcount, was as follows:

	2021	2020
Charitable activities	21	27
Office and administration	16	15
	<u>37</u>	<u>42</u>

The charity continues to make an ex-gratia payment to top-up members' pensions, in lieu of inadequate pension provision for EUSA members who started serving before 1980. This year 23 members received these payments (2020: 23)

## 9 TANGIBLE FIXED ASSETS

	Freehold Property £	Office Equipment £	Total £
<b>Cost</b>			
At 1 April 2020	426,645	67,065	493,710
Disposals	-	(65,319)	(65,319)
Additions	-	2,075	2,075
At 31 March 2021	<u>426,645</u>	<u>3,821</u>	<u>430,466</u>
<b>Depreciation</b>			
At 1 April 2020	61,575	65,565	127,140
Disposals	-	(65,319)	(65,319)
Charge for the year	7,366	864	8,230
At 31 March 2021	<u>68,941</u>	<u>1,110</u>	<u>70,051</u>
<b>Net Book Value</b>			
At 31 March 2021	<u>357,704</u>	<u>2,711</u>	<u>360,415</u>
At 31 March 2020	<u>365,070</u>	<u>1,500</u>	<u>366,570</u>

These assets are all used to support all of the charity's activities.

## 10 INVESTMENT PROPERTY

	2021 £	2020 £
Brought forward	1,900,000	1,900,000
Disposals	-	-
Additions	-	-
Revaluation	-	-
	<u>1,900,000</u>	<u>1,900,000</u>

The property is measured at fair value as advised by Lawson Mann Property Consultants, who are independent chartered surveyors. The valuation took place in August 2016, and has been updated by the trustees since.

## 11 INVESTMENTS

UK holdings	Fixed income bonds £	Alternative Investments £	Total £
<b>Cost</b>			
At 1 April 2020	50,000	18	50,018
At 31 March 2021	50,000	18	50,018
<b>Market Value</b>			
At 1 April 2020	50,000	18	50,018
At 31 March 2021	50,000	18	50,018

## 12 DEBTORS

	2021 £	2020 £
Income tax recoverable	14,656	18,533
Other debtors	6,901	19,681
Prepayments	13,557	18,129
Income receivable	65,250	79,854
	100,364	136,197

## 13 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Taxation and social security	19,815	21,052
Mortgage	17,998	17,371
Other creditors	80,910	93,722
Deferred income	-	-
Accruals	8,101	6,300
	126,824	138,445

**14 CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Mortgage Loan	768,341	786,339
	<hr/>	<hr/>
	<b>768,341</b>	<b>786,339</b>
<b>Mortgage</b>		
Due within 1 -2 years	24,412	19,462
Due within 2 -5 years	62,935	73,236
Due in more than 5 years	680,994	693,641
	<hr/>	<hr/>
	<b>768,341</b>	<b>786,339</b>

Included within Creditors in notes 13 and 14 above is a mortgage originally of £825,000 which was used to redevelop the premises. The mortgage is secured on freehold property which represented 16% of the value of the property when it was fully redeveloped. The loan is fully repayable in 30 years. Interest is currently charged at 3.6%.

## 15 MOVEMENTS IN FUNDS

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	Gains & Losses £	At 31 March 2021 £
<b>Restricted funds:</b>						
Individual project and personnel funds	322,818	904,021	(884,465)	-	-	342,374
Step	(38,109)	4,741	(25,954)	-	-	(59,322)
Stride	73,611	154,499	(182,170)	-	-	45,940
Disadvantaged children Cochabamba	120,699	-	-	-	-	120,699
Website Development	-	41,569	-	-	-	41,569
	-	-	-	-	-	-
<b>Total restricted funds</b>	<b>479,019</b>	<b>1,104,830</b>	<b>(1,092,589)</b>	<b>-</b>	<b>-</b>	<b>491,260</b>
<b>Unrestricted funds:</b>						
Designated pension funds	60	-	-	-	-	60
Designated education fund	2,751	-	-	-	-	2,751
Designated capital fund	1,360,024	-	-	-	-	1,360,024
Designated members' excess support fund	8,762	-	-	-	-	8,762
Designated launch fund	111,472	1,290	-	-	-	112,762
Designated mission fund	15,346	3,260	-	-	-	18,606
Designated SFM 1%	27,506	5,974	(200)	-	-	33,280
General Funds	113,207	778,428	(729,807)	-	-	161,828
<b>Total unrestricted funds</b>	<b>1,639,128</b>	<b>788,952</b>	<b>(730,007)</b>	<b>-</b>	<b>-</b>	<b>1,698,073</b>
<b>Total funds</b>	<b>2,118,147</b>	<b>1,893,782</b>	<b>(1,822,596)</b>	<b>-</b>	<b>-</b>	<b>2,189,333</b>

## 15 MOVEMENTS IN FUNDS (CONTINUED)

	At 1 April 2019 £	Income £	Expenditure £	Transfers £	Gains & Losses £	At 31 March 2020 £
<b>Restricted funds:</b>						
Individual project and personnel funds	294,953	889,422	(861,557)	-	-	322,818
Step	(12,665)	26,178	(51,622)	-	-	(38,109)
Stride	32,554	254,530	(213,473)	-	-	73,611
Diasadvantaged Children	-	120,699	-	-	-	120,699
Website Development	-	-	-	-	-	-
<b>Total restricted funds</b>	<b>314,842</b>	<b>1,290,829</b>	<b>(1,126,652)</b>	<b>-</b>	<b>-</b>	<b>479,019</b>
<b>Unrestricted funds:</b>						
Designated pension funds	60	-	-	-	-	60
Designated education fund	2,751	-	-	-	-	2,751
Designated capital fund	1,360,024	-	-	-	-	1,360,024
Designated members' excess support fund	8,762	-	-	-	-	8,762
Designated launch fund	78,052	33,420	-	-	-	111,472
Designated mission fund	15,346	-	-	-	-	15,346
Designated SFM 1%	22,487	5,917	(898)	-	-	27,506
General Funds	53,877	874,360	(815,030)	-	-	113,207
<b>Total unrestricted funds</b>	<b>1,541,359</b>	<b>913,697</b>	<b>(815,928)</b>	<b>-</b>	<b>-</b>	<b>1,639,128</b>
<b>Total funds</b>	<b>1,856,201</b>	<b>2,204,526</b>	<b>(1,942,580)</b>	<b>-</b>	<b>-</b>	<b>2,118,147</b>

## 15 MOVEMENTS IN FUNDS (CONTINUED)

### Purposes of Restricted Funds

*Individual projects and personnel funds:* Funds raised to provide financial support for projects and mission partners in Latin America and in Britain & Ireland.

*Step fund:* Funds used for the short term Step programme. The transfer from General funds is to meet the restricted expenditure that is not covered by future income for this fund.

*Stride fund:* For the short term Stride programme. Transfer relates to programme costs incurred centrally.

*Disadvantaged children:* Funds used to help disadvantaged children in South America in accordance with the will of a legator.

*Cochabamba:* Funds used for Cochabamba in Bolivia in accordance with the will of a legator.

*Website:* Funding received specifically to develop a new website.

### Purposes of Designated Funds

*Pensions fund:* For the benefit of personnel on attaining their normal retirement age.

*Education fund:* Provision of financial assistance for the education of serving team members' teenage children.

*Capital fund:* Funds set aside for the freehold property and office equipment.

*Members' excess support fund:* Provision of financial assistance to be nominated by those members towards their car, education, pension, housing, personal support or ministry. Any elements unclaimed by members are un-designated and returned to General Fund.

*Launch funds:* Set aside to provide for the start-up and settling-in costs of new members on the Stay programme.

*Mission fund:* Funds set aside to enable the charity to actively engaging in preparing for the future in the changing world of missions.

*SFM % fund:* Funds set aside to support struggling members.

## 16 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	2021			
	General Funds	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£
Tangible fixed assets	-	360,415	-	360,415
Fixed Asset Investment	-	1,900,000	-	1,900,000
Investments	50,018	-	-	50,018
Current assets	220,636	62,169	491,260	774,065
Current liabilities	(108,826)	(17,998)	-	(126,824)
LT Liabilities	-	(768,341)	-	(768,341)
<b>Net Assets at 31 March 2021</b>	<b>161,828</b>	<b>1,536,245</b>	<b>491,260</b>	<b>2,189,333</b>

	2020			
	General Funds	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£
Tangible fixed assets	-	366,570	-	366,570
Fixed Asset Investment	-	1,900,000	-	1,900,000
Investments	50,018	-	-	50,018
Current assets	184,263	63,061	479,019	726,343
Current liabilities	(121,074)	(17,371)	-	(138,445)
LT Liabilities	-	(786,339)	-	(786,339)
<b>Net Assets at 31 March 2020</b>	<b>113,207</b>	<b>1,525,921</b>	<b>479,019</b>	<b>2,118,147</b>

## 17 PENSION SCHEME

The cost to the Company of providing pension and death in service benefits during the year was as follows:

	2021	2020
	£	£
Payments with respect to current staff	27,923	30,551
Payments with respect to team members currently serving overseas	86,699	89,281
	<b>114,622</b>	<b>119,832</b>

## 18 OPERATING LEASE COMMITMENTS

The total future amounts payable in respect of operating leases shown below are analysed according to the expiry of the leases.

	2021 £	2020 £
Hire of plant and machinery		
Within one year	960	960
Between one and five years:	2,880	3,840
	<u>3,840</u>	<u>4,800</u>

## 19 TRUSTEES

No remuneration was paid to the Trustees during the year (2020: £nil). No expenses were paid to trustees during the year (2020: £835 to 3 trustees).

## 20 RELATED PARTIES

Financial transactions have occurred between Latin Link and the following related party:

Related Party	Amount	Nature of transaction
Ulting Trust	£4,576	Donation recieved to support theological education in Latin America

Latin Link and Ulting Trust had a common trustee.

## 21 PRIOR YEAR COMPARITIVES

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2020 £
<b>Income and endowments from:</b>				
Donations and legacies:				
Donations & Legacies	439,163	5,917	120,699	565,779
Other trading activities	107,508	-	-	107,508
<b>Charitable activities:</b>				
Stay programme	327,689	33,420	889,422	1,250,531
Stride programme	-	-	254,530	254,530
Step programme	-	-	26,178	26,178
<b>Total income and endowments</b>	<b>874,360</b>	<b>39,337</b>	<b>1,290,829</b>	<b>2,204,526</b>
<b>Expenditure on:</b>				
Raising Funds	139,393	-	-	139,393
<b>Charitable activities</b>	<b>675,637</b>	<b>898</b>	<b>1,126,652</b>	<b>1,803,187</b>
<b>Total expenditure</b>	<b>815,030</b>	<b>898</b>	<b>1,126,652</b>	<b>1,942,580</b>
Realised gains/(losses)	-	-	-	-
<b>Net income/(expenditure) for the year</b>	<b>59,330</b>	<b>38,439</b>	<b>164,177</b>	<b>261,946</b>
Transfers between funds	-	-	-	-
<b>Net movement in funds</b>	<b>59,330</b>	<b>38,439</b>	<b>164,177</b>	<b>261,946</b>

# STRUCTURE, GOVERNANCE AND MANAGEMENT

## GOVERNING DOCUMENT

The organisation is a charitable company limited by guarantee, incorporated on 21 April 1993 and registered as a charity on 12 May 1993. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

## RECRUITMENT AND APPOINTMENT OF DIRECTORS

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Executive, which is the management committee of the charity. Executive membership is determined by the trustees and under the requirements of the Memorandum and Articles of Association the trustees are elected to serve for a period of three years, after which they must be re-elected at the next Annual General Meeting.

The trustees seek to ensure that the needs of this group are appropriately reflected through the diversity of the trustee body and look to achieve a balance of expertise and experience. In the event of particular skills being lost due to retirement, individuals are approached to offer themselves for election to the Trustee Board.

## TRUSTEE INDUCTION AND TRAINING

Prior to appointment most trustees are already familiar with the practical work of the charity having either served abroad or at home in one of its activities. New trustees are given relevant information from the various Charity Commission publications, copies of the charity's Memorandum and Articles and International Handbook, and the latest financial statements, and are encouraged to attend relevant public courses as available. All trustees and staff are invited to meet together prior to each quarterly Board meeting.

## ORGANISATION

The board of trustees, whose number is unlimited,

administers the charity. The board meets quarterly to review strategy and performance and to set the operating plans and budgets. They are assisted by a number of Action Groups:

- Link (serving former charity members)
- Finance
- Regional groups in Ireland and Scotland

The Action Groups comprise trustees and other individuals, and operate under specific terms of reference that delegate certain functions from the trustee board. Each Action Group has its decisions ratified by the trustee board.

A Chief Executive known as the Team Leader is appointed by the trustees and has delegated authority over the day to day operations, including programmes, publicity, employment and financial administration. The Team Leader is assisted by the Leadership Team, who are listed below.

The pay for the Leadership Team is reviewed annually and changes are considered by the Finance Committee and approved by the trustees. When setting the pay for this

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group primary consideration is given to equivalent roles in other similar-sized charities.

## **VOLUNTEERS**

Latin Link continues to benefit from committed people who are willing to give their time to help the work of the charity. This ranges from those serving on the Action Groups to helping with office administration, office maintenance, catering and representing Latin Link at public events.

## **RISK MANAGEMENT**

The charity has a risk management strategy involving an annual rolling review and update by the trustees

of identified operational, personnel, financial, reputation and strategic risks. As trustees, we are satisfied that appropriate systems and procedures are in place to monitor, manage and where appropriate mitigate Latin Link Britain and Ireland's exposure to the major risks identified by our risk register.

The challenges that face the charity at the moment are to make sure that we are in a sustainable position for the future and then to position ourselves correctly to adapt to the changing mission scene in the UK and Latin America. Dealing with these issues is a key part of the strategic development plan.

## **PUBLIC BENEFIT**

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit, when reviewing the aims and objectives and in planning for future activities. In particular, the trustees have considered how planned activities will contribute to the aims and objectives they have set.



# ADMINISTRATIVE DETAILS

## LATIN LINK LEADERSHIP TEAM

**Terry Lockyer**  
Interim Britain and Ireland Team Leader

**Neil Brighton**  
Britain and Ireland Team Leader  
Served until July 2021

**Esther Stansfield**  
Head of Mobilisation

## CHARITY DETAILS

**Charity number:** 1020826

**Company number:** 2811525

**Registered office and operational address:** 87 London Street,  
Reading, Berkshire  
RG1 4QA

## DIRECTORS AND TRUSTEES

The directors of the charitable company are its trustees for the purpose of charity law and those serving during the year and since the year end were as follows:

Jo Jowett (Chair)  
Andrew Binmore  
James Butler  
Keith Farman (Treasurer)

Margaret Morgan  
David Simpson  
Rachel Stone  
Richard Stainton

Evan Winter  
Noreen Bennett  
Iván Neira (from 03/12/20)  
Roger Pearce (until 03/09/20)

**Auditors:** Jacob Cavenagh & Skeet, 5 Robin Hood Lane, Sutton, Surrey SM1 2SW

**Solicitors:** Hewetts, 55-57 London Street, Reading, Berkshire RG1 4PS

**Bankers:** Bank of Scotland, West End Office, St James' Gate, 14-16 Cockspur Street, London SW1Y 5BL

**LATIN LINK**  
BRITAIN AND IRELAND

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**Registered office:**

Latin Link, 87 London Street,  
Reading RG1 4QA

Latin Link is a registered charity  
in England no: 1020826



**Latin Link**  
COMMUNITY WITH A CALLING



Registered with  
**FUNDRAISING  
REGULATOR**