

Charity registration number: 1027205

Latin American Disabled People's Project

Annual Report and Financial Statements

for the Year Ended 31 March 2023

Field Sullivan Limited
9 Hare & Billet Road
Blackheath
SE3 0RB

Latin American Disabled People's Project

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Latin American Disabled People's Project

Reference and Administrative Details

Trustees	Delia Bonilla Lucia Cruz-Alcantra Patricia Cuervo Maria Delgado Brumilde Hermosa Jorge Hernandez Aurelio Ochoa Alexander Perez Margui Puentes Antonio Sanchez Elizabeth Santacruz Martha Torres Freddy Romero
Charity Registration Number	1027205
Principal Office	102 Harper Road Southwark London SE1 6AQ
Independent Examiner	Field Sullivan Limited 9 Hare & Billet Road Blackheath SE3 ORB

Latin American Disabled People's Project

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2023.

The Trustees confirm that the Trustee Report and financial statement of the charity comply with current statutory requirements, the requirement of its trust deed and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

STRUCTURE AND GOVERNANCE

Governing Instrument

Latin American Disabled People's Project is a registered charity governed by its constitution. Charity number: 1027205.

The organisation is an unincorporated charity, registered on 15 October 1993. The charity was established under a constitution dated 12 April 1992 as amended 25 April 1993 as amended February 2006 and March 2011.

Recruitment and Appointment of Trustees

Members of the Association who are present at the Annual General Meeting will vote from nomination forms for the election of officers, members of the Management Committee and any other officer of the Association. A minimum of eight and a maximum of twelve members of the Association are elected at the Annual General Meeting. 50% of the Management Committee members should be disabled members of the Association. Up to three associate members of the Association (individual or the representative of another organisation) can be co-opted by decision of the Management Committee; these co-opted members should not have voting rights. If necessary, a disabled member of the Management Committee may use the services of a duly registered advocate to facilitate participation. However, the advocate should not be a member of the Management Committee and should not exercise any discretion of power on behalf of disabled people.

The LADPP Management Committee members are from Spanish and Portuguese-speaking backgrounds and are very well acquainted with the community they serve. The Committee includes service users with first-hand experience of the issues affecting Spanish and Portuguese speakers with disabilities and their communities.

The Committee meets every month and has a review annually.

The Committee members during the year ending on 31 March 2023 were:

Chair: Maria Brumilde Hermosa Nunez

Vice Chair: Maria Eunice Delcarmen Delgado Becerra

Treasurer: Margui Puentes Calderon

Secretary: Elizabeth Santa Cruz Molina

Other Members: Lucia Cruz Alcantara, Delia Maria Bonilla Moreno, Claudia Liliana Anaya Estrada, Alexander David Perez, Aurelio Ochoa Marroquin, Martha Isabel Torrez Castellano, Olga Neiza Ayala, , Sandra Maritza Torrez Echavarría, and co-opted member Richard Kaloko.

The members of the Board of Trustees of the Charity elected on 26-April-2022 on the date that the report and accounts were approved are listed on page 1.

Latin American Disabled People's Project

Trustees' Report (continued)

Additional Consultancy and Support provided by:

David Reid VCS Support Officer (Ethnic Minority Community Groups | Community Southwark |, Development Consultant Team Advice UK, Capacity building Training team from Community Southwark.

Chief executive: Jhon Jairo Marulanda Garzon -Community Development and Project Director

Management Structure, Recruitment and Training

The governing body is responsible for policy and overall management. The board has set up three sub-committees with defined responsibilities from the main committee:

- * Finance
- * Human Resources
- * Social and Cultural Activities

Through this financial year has six paid members of staff: a part-time Community Development & Project Director responsible for the office coordination of all services provided by LADPP, fundraising and supervision of staff; and a Community Support & Skill4work and welfare Integration Worker responsible for delivering the community support project, health, advice and representation, and community integration activities to all members, users and their communities; offering services to users regarding employment and welfare advice, English and IT classes, employment workshop and training. Wellbeing, Mental health & Volunteer Services Worker, aims to improve the quality of life and mental health support to users through alternative therapies, one to one support and community support groups, befriending services, networking, and access to health services as well as being responsible for the volunteer programme and user development through workshops, training on a volunteer basis. Community Housing Advice, Representation and Case Worker delivering housing advice and homelessness prevention services helping user to deal with Private and council landlords as well as supporting homeless application .

Community Integration & Representation Worker, delivering housing welfare advice, case work, well-being activities, social and cultural activities as well as delivering workshops in welfare, health, tax credit for the community.

Welfare representation advice and Income maximisation, who is responsible for delivering welfare benefits representation and income maximisation.in partnership with Lewisham Food Bank for the Spanish and Portuguese community resident in the borough of Lewisham.

We also deliver a Youth, Children and family services aims to support youth, children and their families through these difficult times.

Since July 2020 we have implement a Bank Referral services due to high demand, supporting families affected by the High Cost Of Living.

EU settlement and advice project to support EU citizen from the community with their right to reside in the UK.

Community IT, Social Media and Digital Services; The project aims to improve the organisation IT and social media and digital structure and through workshop and training to staff, volunteers and users increase their IT, social media and digital knowledge necessary to delvire and access service and to keep the organisation in contact with the external world expanding the organisation profile. 500 users benefited form this services.

Latin American Disabled People's Project

Trustees' Report (continued)

We continue delivering Case Court Appeal Work and Representation to users and their communities on a volunteer basis supported by the Community Development and Project Director and one volunteers.

Through this year we have been able to keep project and services running through this financial year, implementing and updating IT, telephone and digital services as well as using social media platforms to allow the staff and volunteers to continue delivering services from home as well offering one-to-one services at the office following distance, mask and sanitising rules to follow vulnerable and urgent cases. We have been supporting our work with the support of the organisation network when required to meet the needs of users and the community.

The organisation also had the support of a team of 65 volunteers who provide services such as interpreting and translation, IT classes, social media and digital services, reception, advice, administrative support, user development and volunteer services, organising placements, social and cultural activities, bookkeeping and accounts. All volunteers who work with children and vulnerable adults are subject to DBS checks carried out by UKCrbs.

LADPP works with local volunteer organisations and takes part in volunteer fairs to attract further volunteers. We also recruit staff through our website, public websites, social media platforms, Facebook, twitter and through the local volunteer organisation and Latin American press. We ensure that potential members are referred to us through close links with Government offices, NGOs and other Latin American organisations.

Staff and volunteers are trained on-site by their supervisors and peers. Training in specific subject areas and skills is offered through local and national organisations such as Community Southwark, Refugee Council, Child Poverty Action Group, and Advice UK. We also collaborate with Southwark Law Centre, the Portuguese Community Centre, and foodbank all around London through referrals and/or joint workshops. Training is also provided through partnerships with Shelter London, LASA, Lambeth Refugee Health Team-NHS-PCT, Evelyn Oldfield Unit, Southwark Council, Community Southwark and other local voluntary organisations. LADPP is a member of SLAN Southwark Latin American Network and CLAUK Coalition of Latin American Organisations in the UK and Citizen Advice Borough Network.

Induction and Training of Trustees

The Management Committee had undertaken the following training:

- Roles and Responsibilities of MC members
- Employment Law update
- Well-being and Mental health at work
- Welfare and Universal Credit Workshop
- Planning an organisation financial budget
- English & IT classes.
- Cost of Living support government guidance
- Fundraising
- Debt and Income maximisation
- Mental Health and Well-being in the workplace

Relationship between Funders and Committee Members

There is no known relationship between any funders and any member of our Management Committee.

Latin American Disabled People's Project

Trustees' Report (continued)

Charity objectives

LADPP aims to improve the quality of life, independence and community integration of disabled and non-disabled Spanish and Portuguese speaking people, their carers, families, and communities living in London through information, training, advice, representation, interpreting, advocacy, social and cultural events, and user development and volunteering opportunities.

Our services are based on equal opportunities, confidentiality, empathy, and a non-judgemental approach towards our users. We therefore have a formal complaints policy whereby all complaints regarding the staff/volunteers/service are reviewed by the Chief Executive and a trustee.

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

How our activities deliver public benefit

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, provide benefit both to those who use our services and to the wider community in London, responding to the needs during COVID-19 pandemic and the High Cost of Living in the community. These benefits disabled and non-disabled people and those suffering from chronic illnesses by developing their self-confidence, well-being, mental health, language support, IT and social media, skill4work, welfare, appeal representation, volunteer opportunities, community integration and social skills as well as helping them to access services according to their needs and disabilities. We are also supporting and helping the Spanish and Portuguese community to integrate into this society.

Review of the past activities ending March 2023

Key activities in 2022-2023 included:

During this financial year LADPP with the support of funders we work closely to maintain and develop new services aims to meet the need of the community due to COVID-19 pandemic and the Cost of Living. We must implement new ways of delivering services as staff and volunteers started working from home. The organisation is continuing adapting his IT and phone infra-structure and to develop a digital service that allowed us to meet the high demand of services; under this circumstances we have to count in the financial support of funders and to maintain a close working relationship with the organisation network to be able to meet the needs of the community and to keep them well informed.

We use digital services and social media to deliver Services and reach the community, we also were able to continue administrating and implementing COVID-19 local and central guidance regarding social distance, sanitising, one way system, mask covering and track services that allowed us to offer one-to-one appointment to the most urgent cases and delivering service through Zoom, WhatsApp, phone services, skype and other apps helping us to reach the high demand from the community delivering the following project and services:

* Community Support & Skill4work and welfare Integration Worker

The aim of the LADPP Employment Rights and Welfare Project (Skills for Work) is to improve the quality of life of the Spanish and Portuguese community living in London this year we delivered:

Workshop & Training 187, Advice remotely 801, Advice face to face 1005. Total 1993 users benefit from the project.

Latin American Disabled People's Project

Trustees' Report (continued)

*Wellbeing, Mental health & Volunteer Services Worker

In total 334 users benefitted from yoga class, wellbeing and mental health workshops, personal and emotional support sessions, alternative therapy sessions and English classes. The project also delivered social and cultural activities where 312 users attended. Around 230 members from the community benefitted indirectly from the project. 656 users benefitted from all activities and services of the project.

*Community Housing Advice, Representation and Case Worker

American Disabled People's Project support those who are either homeless or who are at risk of being homeless. It is our duty to ensure that homelessness can be prevented and to support individuals to find stable and suitable housing.

475 users benefitted from one-to-one face appointment, 239 users benefitted remotely, 53 users benefitted by phone and 90 users benefitted from workshop and training with a total of 857 users benefitted from all activities and services a total of 150 people benefitted indirectly from the project services and activities.

*Welfare representation advice and Income maximisation Lewisham Residents

The Income Maximization and Wellness Program provides specialized support to Spanish-speaking residents of Lewisham and their families. We attend 2 weekly sessions at the Food Banks in Lewisham and Catford and are also seeing our clients at our offices in Elephant and Castle.

Our project has carried out 144 checks to maximize income, 352 food stamps, 82 face to face appointment. A total of 160 people benefitted indirectly from the project. A total of 578 users benefitted from the project.

*Youth, Children, and family services: The project aims to support youth, children, and their families through these difficult times

Users of the services come most from Southwark, Lambeth, and Lewisham 70%. The other 30% come from surrounding borough around London. We had in our statistics records of services:

48 families have benefitted from the project and services. 20 single parents and 28 couples. 173 users benefitted from workshop and training. 90 children benefitted from after school support, 150 users benefitted from social and cultural activities. A total of 461 users benefitted from all activities and services of the project.

*Food Bank Referral services

From April 2022 and March 2023 we help to deliver 447 food Vouchers to the community and 1200 users and families benefitted from this project

*EU settlement and advice project

We support EU passport holders and their families to apply to the EU Settlement Scheme so that they continue to have their rights to live, study, work and access public services and funds in the UK. Without our support many people would find it difficult or impossible to apply due to the language barrier and digital obstacles. We help people understand what their rights are so that no one is left behind because of the UK leaving the EU. 1023 users benefitted from services and activities.

*IT, social media and Digital Project

The aim is to support the organisation development of new systems for staff, volunteers and the community that will allow the delivery and access to services and project. 500 users benefitted from the project and around 400 benefitted directly from the project

Latin American Disabled People's Project

Trustees' Report (continued)

*Social and Cultural Activities

In this financial year all the social and cultural activities have been suspended following local and central government guidance. We have implemented a "Keep in touch services" through the organisation befriending services deliver by volunteers aims to keep contact with users and the community by using digital services and social media through telephone consultation and Zoom meeting to users keeping them well informed about any progress in the provision of health treatment and access to vaccination programmes delivered by the NHS and government services.

* Taining

We continued to offer language support services delivering English and IT classes to our users and their families. In partnership with another internal project and the volunteer project we had 360 classes have been delivery; through this time 1350 student had attended.

We also provided in-house training in health & Safety at Work, housing, Tax Credit, Self-employment, health, and social welfare, It and digital services and social media where 250 users attended by ZOOM and social media apps 1600 users benefited from these services.

We also booked training courses for staff, Management Committee and volunteers with organisations such as Advice UK, EOU, CPAG and Community Southwark, Directory of Social Change and Institute of Fundraising, Citizen Advice Forum and Disability Rights delivered by ZOOM and Skype and social media.

* Interpreting

LADPP continued to offer an interpreting service for users who are unable to access the statutory services they approach. This enables our members to overcome language and disability barriers in situations such as important medical appointments and interviews with statutory agencies. This service is provided by a group of volunteers and 80 users have benefited from this services

* Referrals

LADPP receives referrals, sign posted from various government offices and other non-governmental organisations. We also refer our clients to various departments and statutory bodies such as Social Services and other specialised advice agencies such as the Citizens' Advice Bureau. We also work closely with Shelter London. Regular contact is also made with other Latin American Organisations. We have experience difficulties making referrals to other organisation as some of them are not accepting referrals, we have implementing an holistic services making internal referrals. 35 internal referral services and 8 external referral services where made.

* Partnerships

- We continued our partnerships with the Lambeth Refugee Health Team and with the Lambeth Southwark Lewisham NHS-PCT and Aymara.

-Volunteer networking with Foundation for International Studies and local colleges and secondary schools and Community Southwark volunteer services.

- We continued our referral housing surgery with Shelter London.

- We continue in Partnership with local foodbanks, including providing referrals for users who are in immediate need of basic resources and providing interpretation services for the foodbanks. We hold referral vouchers for Norwood & Brixton and Peckham and Waterloo foodbanks, and we are members of the pilot online system so we can refer users to any foodbank in the UK. For the last three year we have working partnership relations with Lewisham food fank offering an Income Maximization and Welfare to the Latin community in the borough.

Latin American Disabled People's Project

Trustees' Report (continued)

-We continue taken part in the Southwark Latin American Network and for the last year the LADPP director is the Chair of the network.

*Membership

LADPP is a member-led organisation. Our members come from Latin America, Spain and Portugal and Africa. We are now expanding our membership to non-disabled people from the Spanish and Portuguese speaking community living in London.

- * Most of our members are refugees, with Indefinite Leave to Remain, British Citizenship and EU citizenship.
 - * Many are elderly.
 - * Many live in households in receipt of means-tested benefits.
 - * Most have not acquired basic knowledge of the English language.
- The Majority of users have received the impact of the High Cost or Living

Many have one or more of the following:

- * Long Covid-19 health Impact.
- * Learning impairment.
- * Physical disability.
- * Mental health problem.
- * Sensory disability.
- * Chronic illness.
- * Terminal illness.

This year the organisation has renewed his basic insurance and keep up-date with the membership to organisation offering capacity building and networking of services support that will allow us to continue a professional service for the community.

The project has a total of 1720 registered members-users and 8991 users benefited from our services through this year.

We hold the accreditation from the Advice Quality Standard -AQS- for the Advice and Representation services with Case Work in Housing, Disability and welfare.

Plans for the Year beginning April 2023 to March 2024:

* Service Delivery

With the support of funders, local government, staff, volunteers, and the community we will continue working toward the relief of poverty helping users to improve their quality of life, well-being and Mental health and community integration.

We will continue to engage with our service users through phone, email, social media and on our website. All advice services, including welfare, housing, disability, employment, and EU settlement, became remote and appointments were given by phone or video call. In addition, group meetings and English classes are taking place using Zoom. We will continue with also the campaign to educate and inform people about the virus situation and enable them to access government and health guidance so they could keep themselves and their communities safe.

We are working in a new fundraising campaign using social media and digital services; this enabled us to buy necessary IT and communication equipment as well as cover the running costs of the project at his new office.

Latin American Disabled People's Project

Trustees' Report (continued)

We will continue working to maintain a strong network and working partnerships with local government and other community organisations to ensure people can access service they require and can meet their needs in terms of health, disabilities, and welfare.

We will continue offering Brexit support services to EU citizen based in the UK and with the settlement process after Brexit.

This pandemic has also show us a new way of delivering and continue helping the most vulnerable people from the community and we aim to keep working with funders, local and central government services and organisation partners, and the community, through the process of helping society in these difficult times for humanity and overcame difficulties that will help to improve quality of life, well-being, mental health and community integration.

We will continue to work and maintain the Advice Quality Standard -AQS

* Partnerships

We will continue to improve networks of collaboration with other organisations by participating in local and London-wide forums and umbrella organisations to ensure that the needs of our target community are being addressed in the wider plans for people with disabilities and ethnic minority backgrounds.

* Consultation

We will continue to improve systems to involve service users. We plan to give our users more input in shaping the services they receive by developing services identified by users themselves. We will increase user involvement in the planning, delivery, management, and evaluation of specific initiatives as well as our overall service, expanding our organisation profile. Making sure the community have Equal Opportunity access right to services, social exclusion, and discrimination, when access services their required in the community improving access, community integration and quality of life.

* Support Group

We will continue to develop our support group for service users. The group will be aimed at our more isolated users and those with mental health problems. It is intended as a neutral space providing users with the opportunity to meet on a regular basis to discuss issues of concern in a group or individual setting. It will also be an opportunity for members to organise events of their choice.

We will continue with "Oido Amigo" (friendly ear) through the organisation befriending services deliver by volunteers aims to keep contact with users and the community by using digital services and social media through telephone consultation and Zoom meeting to users keeping then well informed about any progress in the provision of health treatment and access to vaccination programmes delivered by the NHS and government services.

* Users Data base services, Website, Blog and social media network & digital Services

We will continue updating and expanding our website and social media to provide more information for users and potential users as well as the general public.

We will continue implementing Advice Pro a digital services that allowed us to register all the organisation Advice case work.

Latin American Disabled People's Project

Trustees' Report (continued)

We will continue to promote our services in order to reach out to future potential users. We will continue to provide an email address for users (ladppadvice@ladpp.org.uk) as well as encouraging users and the community to access the organisation web-site to be informed at www.ladpp.org.uk and use social media such as Facebook, twitter, Google drive, Skype, Zoom, LinkedIn, WhatsApp, Instagram and YouTube, in order to access the organisation project and service and to keep connected.

*Implementation of an "Office Hub for the Latin American Community

In the Elephant and Castle area meeting point for the community. Since May 2021 we have implementing and Office Administration Project Assistance in a volunteer bases and working with the Management Committee and the Office Director toward making the office a friendly Hub where the community can access to information and an space for activities and workshop and training for the community.

*Income Generation Project

We will continue working towards financial stability searching for better ways of generating income with the aims of supporting the project's running costs and financial expectations of the organisation that will help us to continue delivering services through this financial crisis affecting the community sector.

We are working to access from Public Donation through social media and digital services from the community and to develop fundraising activities and campaigns using social media through ZOOM Skype, Microsoft Teams, WhatsApp.

*Social and Cultural Activities

We are following local and government guidance in this important area of work for the community as well for the organisation fundraising activities at the moment 30 people can meet outside in open space following distance, mask and sanitiser guidance as well as continue using social media, Zoom, Skype and WhatsApp Apps to keep inform and in touch with the community.

Transactions & Financial Position:

The statement of financial activities shows income for the year of £144,798 with expenditure of £161,567. At the end of this year, we carried forward unrestricted funds of £9,926 and £24,979 of restricted funds.

Reserves Policy:

We aim to keep a reserve of at least £6,000 as contingency for emergencies and unexpected expenditure. At the year-end we had £34,905.

Risk Assessment:

The management committee has taken various steps to reduce risks to which the organisation is exposed: The survival and expansion of the organisation is reliant on obtaining external funding through this difficult time. We are conscious that access to funds is increasingly competitive. We continue to work to secure funding, investigating new sources of funding and to continue implementing and developing the LADPP long-term funding strategy. For the last 21 years we have been developing our own fundraising activities which have allowed the organisation to cover basic financial expenses, but we still require the support from funders towards the support of the main community projects and services and running cost of the new office space.

Our premises are insured and insurers have confirmed through assessments that they are secure.

A Management of Aggression and Violence policy has been established with the aim of reducing the risk of staff exposure to violent situations and increasing their security in potentially dangerous situations.

Fixed Assets

LADPP has office equipment and furniture valued and insured at £20,000.

Latin American Disabled People's Project

Trustees' Report (continued)

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 charity and of the incoming resources and application of resources of the charity 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;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 02-10-23 and signed on its behalf by:



.....
Brumilde Hermosa
Chairman and trustee

Latin American Disabled People's Project

Independent Examiner's Report to the trustees of Latin American Disabled People's Project

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity trustees of Latin American Disabled People's Project you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Latin American Disabled People's Project's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Latin American Disabled People's Project as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Kirsty Nicholls FCCA
Field Sullivan Limited
9 Hare & Billet Road
Blackheath
SE3 ORB

Latin American Disabled People's Project

**Independent Examiner's Report to the trustees of Latin American Disabled People's
Project (continued)**

Date: 10/10/23

Latin American Disabled People's Project

Statement of Financial Activities for the Year Ended 31 March 2023

	Note	Unrestricted £	Restricted £	Total 2023 £	Unrestricted £	Restricted £	Total 2022 £
Income and Endowments from:							
Donations and legacies	3	11,579	117,321	128,900	5,759	172,856	178,615
Investment income	4	48	-	48	3	-	3
Other income	5	15,850	-	15,850	-	-	-
Total income		27,477	117,321	144,798	5,762	172,856	178,618
Expenditure on:							
Charitable activities	6	(49,034)	(112,533)	(161,567)	(700)	(187,624)	(188,324)
Total expenditure		(49,034)	(112,533)	(161,567)	(700)	(187,624)	(188,324)
Net (expenditure)/Income		(21,557)	4,788	(16,769)	5,062	(14,768)	(9,706)
Gross transfers between funds		(10,689)	10,689	-	-	-	-
Net movement in funds		(32,246)	15,477	(16,769)	5,062	(14,768)	(9,706)
Reconciliation of funds							
Total funds brought forward		42,822	8,852	51,674	37,760	23,620	61,380
Total funds carried forward	16	10,576	24,329	34,905	42,822	8,852	51,674

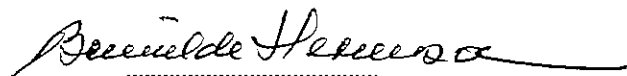
All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2022 is shown in note 16.

Latin American Disabled People's Project

(Registration number: 1027205)
Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	11	1,627	3,176
Current assets			
Debtors	12	15,483	13,882
Cash at bank and in hand		<u>33,349</u>	<u>39,394</u>
		48,832	53,276
Creditors: Amounts falling due within one year	13	<u>(15,554)</u>	<u>(4,778)</u>
Net current assets		<u>33,278</u>	<u>48,498</u>
Net assets		<u>34,905</u>	<u>51,674</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		24,329	8,852
Unrestricted income funds			
Unrestricted funds		<u>10,576</u>	<u>42,822</u>
Total funds	16	<u>34,905</u>	<u>51,674</u>

The financial statements on pages 14 to 26 were approved by the trustees, and authorised for issue on 02-10-23 and signed on their behalf by:



Brumilde Hermosa
Chairman and trustee

Latin American Disabled People's Project

Notes to the Financial Statements for the Year Ended 31 March 2023

1 Charity status

The charity is domiciled in England and Wales.

The address of its registered office is:

102 Harper Road
SE1 6AQ

2 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102) - Second edition October 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Latin American Disabled People's Project meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the periods in which the estimate is revised where revisions affects only that period, or in the period of the revision and future periods where the revisions affects both current and future periods.

Latin American Disabled People's Project

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

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.

Latin American Disabled People's Project

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Office equipment	25% straight line

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Latin American Disabled People's Project

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Latin American Disabled People's Project

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Donations and legacies;				
Appeals and donations	7,804	-	7,804	4,119
Grants, including capital grants;				
City Bridge Trust	2,395	24,400	26,795	24,400
United St Saviours	-	-	-	600
The CLAUK	800	-	800	1,559
Southwark Council	-	22,500	22,500	29,989
London Community Foundation	-	10,000	10,000	-
Big Lottery - Awards for All	-	18,803	18,803	58,510
Trust for London	-	16,250	16,250	16,500
Home Office	-	25,368	25,368	22,059
Transform Network	-	-	-	19,239
Membership fee	580	-	580	1,640
	<u>11,579</u>	<u>117,321</u>	<u>128,900</u>	<u>178,615</u>

4 Investment income

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Interest receivable and similar income;			
Interest receivable on bank deposits	48	48	3

5 Other income

	Unrestricted funds General £	Total 2023 £
Inspiring Elephant Community Fund	4,500	4,500
Transform Network	10,008	10,008
Fundraising activities	1,342	1,342
	<u>15,850</u>	<u>15,850</u>

Latin American Disabled People's Project

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

6 Expenditure on charitable activities

	Note	Total 2023 £	Total 2022 £
AFA Materials		1,339	269
Events		1,443	1,398
Volunteer expenses		4,541	4,674
Depreciation of office equipment		1,549	1,549
Staff costs	9	127,790	156,204
Support costs	7	24,905	24,230
		<u>161,567</u>	<u>188,324</u>

7 Analysis of support costs

	Total 2023 £	Total 2022 £
Staff training	199	915
Rent and rates	7,493	6,468
Light, heat and power	5,411	3,038
Insurance	2,058	392
Cleaning	204	1,163
Telephone and fax	1,335	2,048
Office expenses	3,191	3,001
Computer software and maintenance	250	750
Printing, postage and stationery	391	1,180
Courier services	10	506
Subscriptions	1,787	843
Sundries	47	330
Parking charges	-	350
Independent examination	2,244	1,996
Legal and professional	285	1,250
	<u>24,905</u>	<u>24,230</u>

Latin American Disabled People's Project

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

9 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	123,569	149,046
Social security costs	2,303	4,776
Pension costs	1,918	2,382
	<u>127,790</u>	<u>156,204</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023 No	2022 No
Support and advice services	<u>9</u>	<u>10</u>

8 (2022 - 8) of the above employees participated in the Defined Contribution Pension Schemes.

No employee received emoluments of more than £60,000 during the year

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Latin American Disabled People's Project

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

11 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2022	10,355	10,355
Disposals	<u>(1,185)</u>	<u>(1,185)</u>
At 31 March 2023	<u>9,170</u>	<u>9,170</u>
Depreciation		
At 1 April 2022	7,179	7,179
Charge for the year	1,549	1,549
Eliminated on disposals	<u>(1,185)</u>	<u>(1,185)</u>
At 31 March 2023	<u>7,543</u>	<u>7,543</u>
Net book value		
At 31 March 2023	<u>1,627</u>	<u>1,627</u>
At 31 March 2022	<u>3,176</u>	<u>3,176</u>

12 Debtors

	2023 £	2022 £
Prepayments	1,629	2,282
Accrued income	<u>13,854</u>	<u>11,600</u>
	<u>15,483</u>	<u>13,882</u>

13 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	108	96
Other taxation and social security	2,095	2,144
Other creditors	357	438
Accruals	2,244	2,100
Deferred income	<u>10,750</u>	<u>-</u>
	<u>15,554</u>	<u>4,778</u>

Latin American Disabled People's Project

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

14 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2023 £	2022 £
Land and buildings		
Within one year	6,500	6,500
Between one and five years	26,000	26,000
After five years	19,500	26,000
	52,000	58,500

15 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £1,918 (2022 - £2,382).

16 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
<i>General</i>					
General Funds	42,822	27,477	(49,034)	(10,689)	10,576
Restricted funds					
Southwark Council	-	22,500	(17,105)	-	5,395
London Community Foundation	-	10,000	(15,362)	5,362	-
City Bridge Trust	-	24,400	(24,367)	-	33
Big Lottery - Awards for All	5,516	18,803	(10,000)	-	14,319
Transform Network	3,336	-	(3,336)	-	-
Home Office	-	25,368	(20,786)	-	4,582
Trust for London	-	16,250	(21,577)	5,327	-
	8,852	117,321	(112,533)	10,689	24,329
Total funds	51,674	144,798	(161,567)	-	34,905

Latin American Disabled People's Project

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Unrestricted funds					
<i>General</i>					
General Funds	37,760	5,762	(700)	-	42,822
Restricted funds					
Southwark Council	3,500	29,989	(33,489)	-	-
London Community Foundation	7,500	-	(7,500)	-	-
City Bridge Trust	-	24,400	(24,400)	-	-
United St Saviours	1,500	600	(2,100)	-	-
Big Lottery - Awards for All	2,934	58,510	(55,928)	-	5,516
The CLAUK	8,186	1,559	(9,745)	-	-
Transform Network	-	19,239	(15,903)	-	3,336
Home Office	-	22,059	(22,059)	-	-
Trust for London	-	16,500	(16,500)	-	-
	<u>23,620</u>	<u>172,856</u>	<u>(187,624)</u>	<u>-</u>	<u>8,852</u>
Total funds	<u>61,380</u>	<u>178,618</u>	<u>(188,324)</u>	<u>-</u>	<u>51,674</u>

The specific purposes for which the funds are to be applied are as follows:

Southwark Council - to cover the costs of the Community Support and Integration worker, 'LADPP Covid19 Support and Income Maximisation Project' and Phase 2 of the EU settlement scheme applications.

London Community Foundation - to cover the post of the Family, Children and Youth Project coordinator.

City Bridge Trust - towards the salary of a part time Wellbeing for All project worker and project expenses.

United St Saviours - for a Christmas celebration for the elder and vulnerable.

Big Lottery - Awards for All - for 'LADPP Community Support and Integration' project.

The CLAUK - to cover the cost of casework advice on welfare, employment and/or employability advice.

Transform Network - to cover the costs of the 'Welfare & Income Maximisation Project' worker.

Home Office - to deliver practical support to vulnerable EU, EEA and Swiss citizens to help them make their EU Settlement Scheme application by 30 June 2021.

Trust for London - towards the salary and on-costs of the Community Welfare & Housing Advice and Representation worker.

Latin American Disabled People's Project

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

Transfers from unrestricted to cover additional expenses for projects.

17 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2023 £
Tangible fixed assets	-	1,627	1,627
Current assets	26,130	22,702	48,832
Current liabilities	(15,554)	-	(15,554)
Total net assets	10,576	24,329	34,905
	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2022 £
Tangible fixed assets	-	3,176	3,176
Current assets	47,600	5,676	53,276
Current liabilities	(4,778)	-	(4,778)
Total net assets	42,822	8,852	51,674