

LIAT LIFE IN ABUNDANCE (ECUADOR) TRUST



Registered as a Charity in England & Wales with The Charity Commission - No. 1106851

Statutory Annual Return

Reporting Year 06 April 2023 to 05 April 2024

Trustees' Annual Report for the period



CHARITY COMMISSION
FOR ENGLAND AND WALES

From	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	06	APRIL	2023		05	APRIL	2024

Reference and administration details

Charity name **Life in Abundance (Ecuador) Trust**

Other names charity is known by **LIAT (Ecuador)**

Registered charity number (if any) **1106851**

Charity's principal address **11 Sackville Road**

Southend on Sea

Postcode

SS2 4UQ

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Jennifer Bailey			
2	Richard Crofts			
3	Heather Lucy	Chair		
4	Simon Darby	Treasurer		
5	Fabienne Taylor		Since October 2023	

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name

Dates acted if not for whole year

(NONE)

Names of corporate trustees for the charity, if any, (for example, any custodian trustees)

Name

Dates acted if not for whole year

(NONE)

Name of trustees holding title to property belonging to the charity

Name

Dates acted if not for whole year

(NONE)

Names and addresses of advisers (Optional information)

Type of advisor

Name

Address

(NONE)

Name of chief executive or names of senior staff members (Optional information)

(N/A)

Structure, governance and management

Description of the charity's trusts

Type of governing document
(SORP Para 1.25)

Trust Deed

How the charity is constituted
(SORP Para 1.25)

Trust

Trustee selection methods
(SORP Para 1.25)

Appointed by existing trustees

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- Policies and procedures adopted for the induction and training of trustees. (SORP Para 1.51)
- The charity's organisational structure and any wider network with which the charity works. (SORP Para 1.51)
- Relationship with any related parties. (SORP Para 1.51)
- Trustees' consideration of major risks and the system and procedures to manage them. (SORP Para 1.48)

New Trustee appointments are by unanimous agreement of existing trustees, with individualised training & induction, appropriate to qualifications & experience.

1 The charity works, in accordance with its objectives, by grant-funding other charities in various ways

1. Principally, by supporting "Fundación Vida en Abundancia" (FVeA), an established Ecuadorian charity in its own right, in its work, including:
 1. Providing learning and "skills for life" training for disabled and "special educational needs" children
 2. Assistance with disability, medical and social needs, where not statutorily provided for, for disadvantaged and impoverished people.
 3. Combating domestic physical and sexual abuse, particularly of women, teenagers and children, by providing a refuge and safety, support, counselling, advocacy, rehabilitation, education and training.
2. Grant-funding, where appropriate, other charities & organisations within Ecuador or the wider continent of South America, to assist them in work which is judged to fall within the aims & purposes remit of LIAT.
3. Grant-funding & partnering with other appropriate bodies to educate and train local churches & other independent, voluntary or statutory bodies to acquire the necessary skills & knowledge to be able to develop rescue, rehabilitation & advocacy projects for abused women and children.
4. Through LIAT's annual tithe grant scheme, the trustees seek to identify organisations across the world with projects in need of support which fall within the "aims & purposes" remit of LIAT.

2 The trustees are mindful of the potential risks of grant-funding an autonomous Ecuadorian charity, They therefore:-

1. regularly communicate with and receive reports from Katie Griggs (Chairman of FVeA), Dr Luzcelli Piamba Paz, Director of FVeA), and Gina Haro, coordinator of FVeA Educational Unit.
2. receive reports from other visiting organisations.
3. arrange to visit and assess the work personally periodically.

Objectives and activities

Summary of the objects of the charity set out in its governing document
(SORP Para 1.17)

"To relieve persons who are in conditions of need or hardship (particularly but not exclusively children with special needs and their families) or who are aged or sick and to relieve the distress caused thereby in Ecuador and in such other parts of the world as the Trustees may from time to time think fit;

To advance education in accordance with Christian principles by such means as the trustees may consider appropriate including by means of establishing and operating and helping Ecuadorians establish and operate any educational establishment or establishments in Ecuador and in such other parts of the world as the trustees may from time to time think fit"

(Extract from Trust Deed of Life in Abundance (Ecuador) Trust)

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit) (SORP Para 1.17, 18 & 19)

In compliance with Section 4 (6) of the Charities Act 2011, and the Charities SORP FRS 102 2015, and having due regard to the guidance on Public Benefit (PB1) issued by the Charity Commission, the trustees, in the exercise of their powers and responsibilities, have sought, both at their meetings and on regular visits to Ecuador, to ensure that both the Objects of the Charity, and all Activities of the Charity in pursuit of these Objects are, and will continue to be for the Public Benefit.

In order that donors to and supporters of the charity may feel satisfied and reassured as to compliance with the Act and the Regulations, the Trustees issue the following statement.

Life in Abundance (Ecuador) Trust fund-raises to support the work of (principally) "Fundación Vida en Abundancia (FVeA)" in Ecuador, and other charities and organisations with similar objectives, namely:

1 Assist disabled & special needs children & adults, especially the impoverished and marginalised (Charities Act 2011 Section 3 (1) (j))

FVeA runs a training centre for disabled & special needs children, provides disability assessments, & maintains an advocacy role for them.

Intended Public Benefit Outcomes

1. Relief of suffering, poverty, hardship and marginalisation
2. Modelling good practice in terms of response to the needs of vulnerable groups in society

2 Develop & provide educational opportunity for these groups according to Christian principles (Charities Act 2011 Section 3 (1) (b) & (c))

In the charity's training centre for disabled & special needs children, staff provide training tailored to individual children's needs and limitations and so maximise their potential.

FVeA is assisting the local Baptist church to develop social action programmes for the benefit of marginalised groups. In particular, a project to enhance the quality of life of the elderly in Santo Domingo has been launched.

Intended Public Benefit Outcomes

1. Good Citizenship in terms of honesty, hard work, social responsibility, reliability, and care for fellow human beings.
2. Improved family life in terms of integrity and durability of relationships
3. Improved sexual health, family planning and faithfulness in marriage
4. Maximise the children's educational potential in the widest possible context

3 Provide financial, medical & physical aids to these groups (Charities Act 2011 Section 3 (1) (j))

Both within the training setting, and from time to time through welfare clinic contacts in cooperation with the local Baptist church, FVeA has provided aids / prostheses / wheelchairs for disabled children & adults, and facilitates & helps to fund necessary medical treatment. The need for this work is great, though continues to diminish as the Ecuadorian government seeks to provide statutory benefits, both financially and in terms of actual care provision.

Intended Public Benefit Outcomes

1. Improved health, reduced disability and greater numbers returned to productive work.
2. Restoration of independent living
3. Fostering self-respect undiminished by the potential stigmata of disability.

4 Empower these groups to take on work & be able to earn (Charities Act 2011 Section 3 (1) (j))

FVeA has attempted to set up, continue, supervise and support, "micro-businesses" for the poor, disadvantaged & disabled. Local Ecuadorians are encouraged to take ultimate responsibility for the various projects and become self-sufficient. During 2024 the Hadassah outreach workshops didn't take place, but one off craft days were held to encourage women.

Intended Public Benefit Outcomes

1. Increased numbers in gainful employment
2. Improved family stability as a consequence of assured regular income.
3. Reduced delinquency
4. Reduced dependence on crime as a lifestyle

Objectives and activities

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit) (SORP Para 1.17 & 19) (cont.)

5. Reduced substance abuse and addiction
- 5 **Provide refuge, rehabilitation, counselling & help with legal advocacy for women and children suffering the direct or consequential effects of domestic violence and abuse (Charities Act 2011 Section 3 (1) (j) & (m) (iii))**

With legacy support, the charity has enabled the Hadassah Project within FVeA to signpost victims to refuge & rehabilitation facilities for victims of domestic violence, and in due course hopes to establish one or more “places of safety” in order to respond to crisis needs. Training in this work has been provided for members and staff of local churches and other organisations, and links have been established with a partner organisation specialising in legal advocacy for victims. Christian principles for marriage & family are taught to offer practical hope for breaking the abuse cycle, particularly in turning child victims into adult perpetrators.

Intended Public Benefit Outcomes
 1. dissemination of knowledge of availability of help for victims in time of crisis
 2. protection of victims, particularly children, from further harm
 3. restoration of self-respect & empowerment to break free of domination
 4. skills training to permit independent living where necessary
 5. bringing domestic abuse (physical & sexual) under legal jurisdiction
 6. breaking the cycle of domestic abuse as part of Latin-American culture

Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit (SORP Para 1.18)

The Trustees have reviewed the provisions of the Charities Act 2011 as updated to 20 September 2017, and the current guidance issued by the Charity commission on public benefit, and are satisfied that the charity’s purposes and practice fall exclusively within the said guidance and provisions.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- Policy on grant making (SORP Para 1.38)
- Policy programme related investment (SORP Para 1.38)
- Contribution made by Volunteers (SORP Para 1.38)

- 1 Life in Abundance (Ecuador) Trust raises funds in the UK primarily, though not exclusively, given as grants to FVeA in Ecuador who use them to give grant & loan assistance to the needy. A financial summary for the operation in Ecuador is annexed to this report.
- 2 Funds not currently needed are held on deposit with our main bankers. The trustees have in place a comprehensive investment policy for the charity which is available to parties with legitimate interest on request.
- 3 The Trust received a large legacy during the year which have been placed on deposit for further investment return.
- 4 All who work for the UK based charity continue to do so without remuneration. We have a number of volunteers who give freely and readily of their time & effort as needed. To enable the trustees to meet centrally from widely spread places of residence, the charity reimburses trustees’ basic travel expenses.

- Other (SORP Para 1.38)

Achievements and performance

Summary of the main achievements of the charity during the year (SORP Para 1.20 & SORP Para 1.41)

- 1 **“HABILIDADES PARA LA VIDA” (project for children and young people with mild to moderate learning disabilities)**
 1. Previously defined as a school, this project has been reconstituted and re-registered in Ecuador with the *Ministerio de Inclusión Económico y Social*, and staff redefined as “facilitators” rather than teachers.
 2. Limited parental contributions to fees continue to be supplemented by Life in Abundance (Ecuador) Trust both through designated donations and from general funds, to meet facilitator salaries and project running costs.
 3. The project rents premises with another mainstream school “Pablo Palacios”. Classes resumed as normal in 2023/24 except for the

Presidential mandated cessation for the national disturbances which continued until the end of the academic year 2024..

4. The Covid crisis necessitated a further reduction in the number of facilitators from 6 to 2, with classes online on a 1 to 1 basis during the 2022/23 Academic Year. Classes now continue albeit with reduced numbers.
5. The 12-seater mini-bus continues to be available for use for a variety of purposes for HPLV.
6. This programme aims to equip 11-14 learners with special needs and limited learning abilities with the skills & knowledge to achieve maximum independence into adulthood.
 1. Last year, "Skills for Life" continued with the structure set up the previous year, with reduced holidays, in order to help the children to retain more learning skills, and the learning content continues to work with 3 categories namely:

1 *Conceptual*
2 *Social*
3 *Practical*
 2. Where previously possible & appropriate, children were moved into regular education in the school, "Pablo Palacios", or other main-stream facilities. However, the Government now restricts any movement even if appropriate for the children and none have progressed since 2021.
 3. The Covid-19 pandemic required partial closing of the school, with a mixture of face to face and home-based zoom alternative support now being given.

2 Hadassah in a range of different communities.

Following Covid Hadassah works as follows;

1. The charity continues to be a beneficiary to the residents, and to maintain a constructive relationship with community leadership.
 2. The Hadassah workers give regular talks and teach on family abuse, and give crafting workshops which enable the women to increase their self-esteem and potentially earn a small income.
 3. These projects have yet to be followed up to assess their popularity & effectiveness..
 4. The director gives workshops & conferences to women of all social strata, together with telephone counselling and psychological help, and the project continues to provide support and advocacy for victims of abuse.
 5. Where necessary, women at significant risk can be moved to a secret location for their own safety.
 6. This project continues to fund an Ecuadorian trained staff worker in providing support and advocacy for victims of abuse.
 7. FVeA continues to part-fund and facilitate training in the management & prevention of abuse.
2. In 2020 The "First Baptist Church" in Santo Domingo, agreed with FVeA, on the construction, above the church building, of a designated centre (with suite of rooms) for the Women's Ministry, and approached LIAT for financial provision for the construction and equipping of the new building. This was agreed on by the LIAT Trustees, and construction was completed in 2022 with the Centre formally opening in early 2023..

3 OTHER PROJECTS

1. Ministry with Disabled Adults

This ministry, run on the out-of-town land at San Pablo de Chile by Susie Hart MBE of Craft Aid International, works under the legal umbrella of FVeA. The project has trained several cohorts of disabled adults to make crafts goods of saleable quality, first in Ecuador and now internationally. The ministry has restarted following resolution of the Covid-19 crisis.

4 ADMINISTRATION

1. FVeA continues to provide accounts to 31 March, with sufficient information for LIAT trustees to monitor grant expenditure.
2. Online donation facilities are hosted by Church 123, Stewardship and CAF, to which prospective and ongoing donors are directed from LIAT's UK website, and continue to generate both interest & donations.

Achievements and performance

Additional Information

Achievements against objectives set (SORP Para 1.41)

Achievements against objectives set (SORP Para 1.41) (cont.)

Performance of fundraising activities against objectives set (SORP Para 1.41)

Investment performance against objectives (SORP Para 1.41)
Other

1	“Habilidades Para La Vida” project
	<ol style="list-style-type: none"> In spite of funding and staffing changes necessitated by redefinition and re-registration of the “Skills for Life” project and volatility in USD \$ value of UK support, the project continues online, and is currently meeting the needs of around 11-14 children and young people. In the current reporting year, Brexit in the UK continues to affect the GBP:USD exchange rate..
2	Hadassah Ministry
	<ol style="list-style-type: none"> This continues to be funded from income and capital from our reserves, albeit with a GBP:USD exchange rate which, though more stabilised, remains relatively poor. We have sustained the same level of funding for this vital project.
1	We continue to be unable to recruit sufficient numbers of new UK donors, nor manage to recruit support from some Latin-American people in the UK but efforts are ongoing.
2	We have not yet succeeded in recruiting legacy giving commitments.
3	Since the death of LIAT’s founder there has been a decline in fundraising activities but sales of tagua products continue.
The Charity has funds invested with the Kingdom Bank and CAF which are interest bearing. The Trustees monitor the levels of interest received periodically.	

Additional Information

Financial review

Financial position at the end of the period (SORP Para 1.21)

Accounts 2023-2024	Unrestricted Funds	Total Funds	Previous Year Funds
Income	101,237	101,237	£ 18,931
Expenditure	-10,456	-10,456	£ -22,813
Net funds movement	90,781	90,781	£ -3,882
Total brought forward	138,221	138,221	£142,214
Total carried forward	229,002	229,002	£138,332

Review of Financial position at the end of the period (SORP Para 1.21)

1	Regular donation income is low but more or less stable.
2	The previous tendency for expenditure to significantly exceed regular income has stabilised with FVeA moving towards self sufficiency.

Cash Reserves (SORP Para 1.22)

End of year cash reserves totalled £ 229,002

Statement of the charity’s policy on reserves (SORP Para 1.22)

1	UK general fund reserves are in CAF Bank Current & Deposit accounts. The bulk of UK funds go as grants for the operational needs of “FVeA” in Ecuador, but also supports projects elsewhere in the world as part of an annual tithe grant scheme.
2	UK reserves are retained firstly to fund publicity & fundraising events and manage necessary administration and secondly to accumulate pending their requirement for meeting grant applications.
3	The Susan Irwin Legacy Fund takes the form of a designated fund for the ongoing development and maintenance of the project for abused women.
4	£120,000 remains in a deposit account.

Details of any funds materially in deficit (SORP Para 1.24)

No funds are materially in deficit..

Future of the charity as a “Going Concern” (SORP Para 1.23)

In common with many charities, we face combined influences of economic uncertainty with the advent of Covid-19, austerity and demographic attitude change, together with the challenge to an ageing trustee board of an increasingly “digital” world. We remain guardedly optimistic about the future in our determination to meet the needs for which the charity was founded. With FVeA now moving towards self sufficiency the Trustees consider that the organisation remains very much a “Going Concern”.

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- The charity's principal sources of funds (including any fundraising). (SORP Para 1.47)
- How expenditure has supported the key objectives of the charity. (SORP Para 1.47)
- Investment policy and objectives including any ethical investment policy adopted. (SORP Para 1.46)
- A description of the principal risks facing the charity (SORP Para 1.46)

- 1** The charity raises funds principally from one-off and regular donations, mostly through Gift Aid. A number of small local fund-raising events have taken place, giving the opportunity to publicise the charity's work, and sell Ecuadorian goods.
- 2** Online giving via CAF & Stewardship continues to be at a substantially reduced level in the continuing economic crisis.
- 3** The charity continues to lose further regular donors who are facing their own personal financial challenges. Compensatory fundraising therefore poses a significant challenge to the trustees.
- 4** However, regular supporting church donors and other motivated individuals, through projects and "special collections", have helped to ensure that the charity remains financially able to continue and develop its much needed work.
- 5** Annual reports & financial statements for Vida en Abundancia, our principal grant recipient, give a helpful picture of how funds are used in very practical ways in meeting the objectives of our charity, but are not available this year in time for inclusion in this statutory submission to the Charities Commission.

Exemptions from disclosure

(NONE)

Other optional information

(NONE)

Declaration

The trustees declare that they have approved the trustees’ report above.

Signed on behalf of the charity’s trustees

Signature(s)	Simon Peter Darby	Heather Joy Lucy
Full name(s)	Simon Peter Darby	Heather Joy Lucy
Position (e.g. secretary, chair, etc)	Treasurer	Chair person
Date	15 th December 2024	15 th December 2024

Independent examiner's report on the accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Section A

Independent Examiner's Report

Report to the
trustees / members
of

Charity Name

Life in Abundance (Ecuador) Trust

On accounts for y/e

05 April 2024

Charity no.

1106851

Set out on pages

The Accounts (as attached) & this report.

**Respective
responsibilities of
trustees and
examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

**Basis of independent
examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent
examiner's statement**

In connection with my examination, no matter has come to my attention (other than that disclosed below *)

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

** Please delete the words in the brackets if they do not apply.*

Signed:

Philip W Faulkner

Date:

15.12.2024

Name:

Philip W Faulkner

**Relevant professional
qualification(s) or body**

Certified Practising Accountant

Address:

2 Old Brompton Road,
South Kensington
SW7 3DQ

Section B

Disclosure

Only complete if the examiner needs to highlight material problems. (E.g. accounting records have not been kept in accordance with s132 of the Charities' Act 2011 and those accounts do not comply with the requirements of the 2008 Regulations setting out the form and content of charity accounts; any material expenditure or action which appears not to be in accordance with the trusts of the charity; any failure to be provided with information and explanations by any past or present trustee, officer or employee; and any material inconsistency between the accounts and the trustees' annual report.)

Give here brief details of any items that the examiner wishes to disclose.



**CHARITY COMMISSION
FOR ENGLAND AND WALES**

Life in Abundance (Ecuador) Trust		Charity No.	1106851
Annual accounts for the period			
Period start date	06-Apr-23	Period end date	05-Apr-24

Section A Statement of financial activities

Recommended categories by activity	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Incoming resources (Note 3)					
Income and endowments from:					
Donations and legacies	99,068	-	-	99,068	18,808
Charitable activities	-	-	-	-	-
Other trading activities	693	-	-	693	-
Investments	1,476	-	-	1,476	97
Separate material item of income	-	-	-	-	-
Other	-	-	-	-	26
Total	101,237	-	-	101,237	18,931
Resources expended (Note 6)					
Expenditure on:					
Raising funds	-	-	-	-	-
Charitable activities	10,456	-	-	10,456	22,813
Separate material item of expense	-	-	-	-	-
Other	-	-	-	-	-
Total	10,456	-	-	10,456	22,813
Net income/(expenditure) before investment gains/(losses)	90,781	-	-	90,781	- 3,882
Net gains/(losses) on investments	-	-	-	-	-
Net income/(expenditure)	90,781	-	-	90,781	- 3,882
Extraordinary items	-	-	-	-	-
Transfers between funds	-	-	-	-	-
Other recognised gains/(losses):					
Gains and losses on revaluation of fixed assets for the charity's own use	-	-	-	-	-
Other gains/(losses)	-	-	-	-	-
Net movement in funds	90,781	-	-	90,781	- 3,882
Reconciliation of funds:					
Total funds brought forward	138,221	-	-	138,221	142,103
Total funds carried forward	229,002	-	-	229,002	138,221

Section B Balance sheet

		Guidance	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
Intangible assets (Note 15)	B01		-	-	-	-	-
Tangible assets (Note 14)	B02		-	-	-	-	-
Heritage assets (Note 16)	B03		-	-	-	-	-
Investments (Note 17)	B04		-	-	-	-	-
Total fixed assets	B05		-	-	-	-	-
Current assets							
Stocks (Note 18)	B06		-	-	-	-	-
Debtors (Note 19)	B07		-	-	-	-	-
Investments (Note 17.4)	B08		-	-	-	-	-
Cash at bank and in hand (Note 24)	B09		229,002	-	-	229,002	138,221
Total current assets	B10		229,002	-	-	229,002	138,221
Creditors: amounts falling due within one year (Note 20)	B11		-	-	-	-	-
Net current assets/(liabilities)	B12		229,002	-	-	229,002	138,221
Total assets less current liabilities	B13		229,002	-	-	229,002	138,221
Creditors: amounts falling due after one year (Note 20)	B14		-	-	-	-	-
Provisions for liabilities	B15		-	-	-	-	-
Total net assets or liabilities	B16		229,002	-	-	229,002	138,221
Funds of the Charity							
Endowment funds (Note 27)	B17				-	-	-
Restricted income funds (Note 27)	B18			-		-	-
Unrestricted funds	B19		229,002			229,002	138,221
Revaluation reserve	B20					-	
Total funds	B21		229,002	-	-	229,002	138,221

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy

Section C**Notes to the accounts****Note 1 Basis of preparation**

This section should be completed by all charities.

1.1 Basis of accounting

These accounts 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.

The accounts have been prepared in accordance with:

- and with*

✓

 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with*

✓

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

✓

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Disclosure of any uncertainties that make the going concern assumption doubtful;

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not applicable

Not applicable

Not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note {1.1 }.

Yes*

✓

No*

* -Tick as appropriate

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	<i>Adoption of FRS 102</i>
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	<i>Statutory Requirement</i>
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	<i>Not applicable</i>

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	- Tick as appropriate
No*	<input type="checkbox"/>	

Please disclose:

(i) the nature of any changes;	
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	
(iii) where practicable, the effect of the change in one or more future periods.	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	- Tick as appropriate
No*	<input type="checkbox"/>	

Please disclose:

(i) the nature of the prior period error;	
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	

Note 2

Accounting policies

Please complete this note when first reporting under FRS102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

None except adoption of fuller reporting as required by FRS102

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £
Fund balances as previously stated		
Adjustments:		

Fund balance as restated _____

Reconciliation of net income / (net expenditure) per previous GAAP to net income / (net expenditure) under FRS 102

	End of £
Net income/(expenditure) as previously stated	
Adjustments:	

Previous period net income / (expenditure)
as restated _____

Note 2 Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability.
Offsetting	<p>There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.</p>
Grants and donations	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p> <p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p>
Legacies	<p>Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.</p>
Government grants	<p>The charity has received government grants in the reporting period</p>
Tax reclaims on donations and gifts	<p>Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.</p>
Contractual income and performance related grants	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>
Donated goods	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p> <p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.</p> <p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p> <p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Yes	No	N/a
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.
Support costs	The charity has incurred expenditure on support costs.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

2.3 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.
Redundancy cost	The charity made no redundancy payments during the reporting period.
Deferred income	No material item of deferred income has been included in the accounts.
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least <input type="text"/>	Yes	No	N/a
	They are valued at cost.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	The depreciation rates and methods used are disclosed in note 9.2.			
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at cost.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at cost.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at fair value except where they qualify as basic financial instruments.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM
THOSE ABOVE**

Section C

Notes to the accounts

(cont)

Note 3

Analysis of income

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	4,680	-	-	4,680	18,012
	Gift Aid	-	-	-	-	26
	Legacies	94,388	-	-	94,388	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	Total	99,068	-	-	99,068	18,038
Charitable activities:	Sale of goods	693	-	-	693	796
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	693	-	-	693	796
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	1,476	-	-	1,476	97
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	1,476	-	-	1,476	97
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-

Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-

TOTAL INCOME	101,237	-	-	101,237	18,931
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Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Not applicable

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Not applicable

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Not applicable

Section C	Notes to the accounts	(cont)
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Note 4 **Analysis of receipts of government grants**

	Description	This year £	Last year £
Government grant 1	Not applicable	-	-
Government grant 2	Not applicable	-	-
Government grant 3	Not applicable	-	-
Other	Not applicable	-	-
	Total	-	-

Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.

Not applicable

Please give details of other forms of government assistance from which the charity has directly benefited.

Not applicable

Note 5 Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

--

Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

--

Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

--

Note 6

Analysis of expenditure

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Analysis						
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-	-
	Incurred seeking legacies	-	-	-	-	-
	Incurred seeking grants	-	-	-	-	-
	Operating membership schemes and social lotteries	-	-	-	-	-
	Staging fundraising events	-	-	-	-	-
	Fundraising agents	-	-	-	-	-
	Operating charity shops	-	-	-	-	-
	Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-
	Advertising, marketing, direct mail and publicity	765	-	-	-	765
	Start up costs incurred in generating new source of future income	-	-	-	-	-
	Database development costs	-	-	-	-	-
	Other trading activities	-	-	-	-	-
	Investment management costs:	-	-	-	-	-
	Portfolio management costs	-	-	-	-	-
	Cost of obtaining investment advice	-	-	-	-	-
	Investment administration costs	-	-	-	-	-
	Intellectual property licencing costs	-	-	-	-	-
	Rent collection, property repairs and maintenance charges	-	-	-	-	-
		-	-	-	-	-
	Total expenditure on raising funds	-	-	-	-	765

Expenditure on charitable activities	Grants to Charitable Organisations	-	-	-	-
	Vida en Abundancia (Ecuador)	16,384	-	-	16,384
	Orphahids (Ecuador)	4,150	-	-	4,150
		-	-	-	-
	Total expenditure on charitable activities	20,534	-	-	20,534

Separate material item of expense		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
	Total	-	-	-	-

Other	Bank and miscellaneous fees	25	-	-	25
	Forex costs	-	-	-	-
	Travel	-	-	-	-
		-	-	-	-
		-	-	-	-
	Total other expenditure	25	-	-	25

TOTAL EXPENDITURE	20,559	-	-	20,559	52,170
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Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Activity 1	Training in Life Skills for children & adults with special needs or disadvantage			0	0
Activity 2	Relief, provision of safety, advocacy and training to women in domestic abusive environments	5348		5348	16834
Activity 3	Tithe grants to chosen organisations in the world engaged in similar work to Life in Abundance (Ecuador)			0	0
Activity 4	Emergency "Covid'Care" grant to support sufferers / families with Covid			0	0
Activity 5	Deficit arrears of FVeA Charity's director - partner UK supporting charity is no longer able to support			0	0
				0	
				0	
Other	Associated travel & administration costs with above	0		0	1200
Total		5348	0	5348	18034

Prior year expenditure on charitable activities can be analysed as follows:

No funding was provided during the year to the training of life skills for children and adults with special needs. The funding was provided in the next financial year.

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

--

Note 7

Extraordinary items

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1		-	-
Extraordinary item 2		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
Total extraordinary items		-	-

Section C

Notes to the accounts

Note 8

Funds received as agent

8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.

Description/name of party	Related party (Yes or No)	Amount received		Amount paid out		Balance held at period end	
		This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		-	-	-	-	-	-

8.2 Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods or services, please disclose details of any balances outstanding between any participating members.

Description/name of party	Balance held at period end	
	This year	Last year
	£	£
	-	-
	-	-
	-	-
	-	-
	-	-
Total	-	-

Section C

Notes to the accounts

Note 9Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation (Describe method)
	£	£	£	£	£	
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	-	-	-	-	-	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

Section C**Notes to the accounts****Note 10** Details of certain items of expenditure**10.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
-	-
-	-
-	-
-	-

Section C	Notes to the accounts	(cont)
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Note 11 **Paid employees** **NONE**

Please complete this note if the charity has any employees.

11.1 Staff Costs

Salaries and wages

Social security costs

Pension costs (defined contribution scheme)

Other employee benefits

Total staff costs

This year £	Last year £
-	-
-	-
-	-
-	-
-	-

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

Band	Number of employees
£60,000 to £69,999	
£70,000 to £79,999	
£80,000 to £89,999	
£90,000 to £99,999	
£100,000 to £109,999	

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	-	-
Governance	-	-
Other	-	-
Total	-	-

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

Please state the legal authority or reason for making the payment

Please state the amount of the payment (or value of any waiver of a right to an asset)

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment

The nature of the payment (cash, asset etc.)

The extent of redundancy funding at the balance sheet date

Please state the accounting policy for any redundancy or termination payments

Note 12 **Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.**

12.1 Please complete this note if a defined contribution pension scheme is operated.

Amount of contributions recognised in the SOFA as an expense

--

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

--

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

--

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity

--

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan

Section C	Notes to the accounts	(cont)
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Note 13 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions £	Grants to individuals £	Support costs £	Total £
Training in Life Skills for children & adults with special needs or disadvantage		-	-	-
Earthquake relief and rebuilding	-	-	-	-
Relief, provision of safety, advocacy and training to women in domestic abusive environments	5,348.00	-	-	5,348
Grants to chosen organisations in the world engaged in similar work to Life in Abundance (Ecuador) Trust	-	-	-	-
Total	5,348	-	-	5,348

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.

Yes	<i>Please provide details of charity's URL.</i>
No	<i>Provide details below</i>

Names of institution	Purpose	Total amount of grants paid £
Fundacion Vida en Abundancia	Running & staffing Skills for Life programme	5,348.00
"Orphaid's"	Salary contribution for directing the Domestic Abuse Project	4,150.00
Primera Iglesia Bautista -	Aid programme for Venezuelan Refugees in Santo Domingo, Ecuador	-
Total grants to institutions in reporting period		9,498.00
Other unanalysed grants		-
TOTAL GRANTS PAID		9,498.00

Section C**Notes to the accounts****(cont)****Note 14 Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

14.2 Depreciation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB
** Rate					

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	-	-

14.3 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

14.4 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied and significant assumptions

the carrying amount that would have been recognised had the assets been carried under the cost model.

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Section C
Notes to the accounts
Note 15
Intangible assets

Please complete this note if the charity has any intangible assets

15.1 Cost or valuation

	Research & development	Patents and trademarks	Other	Total
	£	£	£	£
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

15.2 Amortisation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate					

At beginning of the year	-	-	-	-
Disposals	-	-	-	-
Amortisation	-	-	-	-
Impairment	-	-	-	-
Transfers*	-	-	-	-
At end of year	-	-	-	-

15.3 Net book value

Nat book value at the beginning of the year

Net book value at the end of the year

-	-	-	-
-	-	-	-

15.4 Accounting policy

Please disclose the accounting policy for intangible fixed assets including:

Reasons for choosing amortisation rates

Policies for the recognition of any capital development

15.5 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

15.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied

the carrying amount that would have been recognised had the assets been carried under the cost model.

15.7 Other disclosures

(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.

(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.

(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.

(iv) State the amount of research and development expenditure recognised as expenditure in the year.

(vi) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.

(vii) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual

Heritage assets

Please complete this note if the charity has heritage assets

16.1 General disclosures for all charities holding heritage assets

--

[illegible]

16.2 Cost or valuation

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

16.3 Depreciation and impairments

--	--	--	--	--

--	--	--	--	--

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of year	-	-	-	-	-

16.4 Net book value

Nat book value at the beginning of the year

Net book value at the end of the year

-	-	-	-	-
-	-	-	-	-

16.5 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

16.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

qualifications of independent valuer

the methods applied and significant assumptions

any significant limitations on the valuation

16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

Carrying amount at the beginning of the period

Additions

Disposals

Depreciation/impairment

Revaluation

Carrying amount at the end of period

At valuation Group A	At cost Group B
£	£
-	-
-	-
-	-
-	-
-	-
-	-

16.8 Heritage assets (where heritage assets are not recognised on the balance sheet)

(i) Explain the reason why heritage assets have not been recognised on the balance sheet.

(ii) Describe the significance and nature of heritage assets.

(iii) Disclose information that is helpful in assessing the value of heritage assets.

(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.

16.9 Five year summary of heritage assets transactions

	2015	2014	2013	2012	2011
	£	£	£	£	£
Purchases					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-				
Other	-				
Donations					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total additions	-	-	-	-	-
Charge for impairment					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total charge for impairment	-	-	-	-	-
Disposals					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-

Total disposals

-	-	-	-	-
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Section C

Notes to the accounts

(cont)

Note 17 Investment assets

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	-		-	-	-
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-		-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-	-	-

*Please specify additions resulting from acquisitions through business combinations, if any.

--

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

Analysis of investments

		Fair value at year end	Cost less impairment
		£	£
Cash or cash equivalents		-	-
Listed investments		-	-
Investment properties	Land	-	0
Social investments		-	-
Other investments		-	-
Total		-	0

Grand total (Fair value at year end+Cost less impairment)

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17.3 If your charity holds investment properties, please complete the following note:

- (i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity
- (ii) Name or independent valuer, if applicable, and relevant qualifications
- (iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds
- (iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements

Please see note at 14.4

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

Analysis of current asset investments

- Cash or cash equivalents
- Listed investments
- Investment properties
- Social investments
- Other investments
- Total

This year	Last year
£	£
-	-
-	-
-	-
-	-
-	-
-	-

17.5 Guarantees

Please provide details and amount of any guarantee made to or on behalf of a third party

Name of the entity or entities benefitting from those guarantees

Please explain how the guarantee furthers the charity's aims

17.6 Concessionary loans

Amount of concessionary loans made (Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information).

Description	This year £	Last year £
Total		

Amount of concessionary loans received (Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information).

Description	This year £	Last year £
Total		

Terms and conditions eg interest rate, security provided

Value of any concessionary loans which have been committed but not taken up at the reporting date

Amounts payable within 1 year

Amounts payable after more than 1 year

Amounts receivable within 1 year

Amounts receivable after more than 1 year

17.7 Additional information

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

Section C**Notes to the accounts****(cont)****Note 18****Stocks**

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	
Charitable activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other trading activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Total this year	-	-	-	-	-
Total previous year	-	-	-	-	-

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

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Section C**Notes to the accounts****(cont)****Note 19 Debtors and prepayments**

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

This year	Last year
£	£
-	-
-	-
-	-
Total -	-

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors

Prepayments and accrued income

Other debtors

This year	Last year
£	£
-	-
-	-
-	-
-	-
Total -	-

Section C	Notes to the accounts	(cont)
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Note 20 **Creditors and accruals**

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	-	-	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

Movement in deferred income account

Balance at the start of the reporting period
 Amounts added in current period
 Amounts released to income from previous periods
 Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-

Note 22 Other disclosures for debtors, creditors and other basic financial instruments

22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.

22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.

Section C**Notes to the accounts****(cont)****Note 23 Contingent liabilities and contingent assets****23.1 Contingent liabilities**

Where the charity has contingent liabilities, please complete the following section unless the possibility of their existence is remote.

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

23.2 Contingent assets

Where the charity has contingent assets, please complete the following section when their existence is probable

Description of item	Estimate of financial effect

23.4 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement

Where it is not practical to make one or more of these disclosures, please state this fact

Note 24 **Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	1
107,182	16,788
2,481	1,431
120,000	120,000
229,663	138,220

Note 25 Fair value of assets and liabilities

25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

Section C**Notes to the accounts****(cont)****Note 26****Events after the end of the reporting period**

Please complete this note if events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

Please provide details of the nature of the event

Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made

Section C

Notes to the accounts

(cont)

Note 27

Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and UR - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General Fund	UR	Used in linewith the objects of the Charity	138,221.00	101,237.12	- 10,456.00	-	-	229,002.12
							-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
<i>Other funds</i>	N/a	N/a	-	-	-	-	-	-
Total Funds			138,221.00	101,237.12	- 10,456.00	-	-	229,002.12

Section C

Notes to the accounts

(cont)

Note 27 Charity funds (cont)

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and UR - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General Fund	UR	Used in line with the objects of the Charity	22,103.00	18,930.00	- 22,812.00	120,000.00	-	138,221.00
Susan Irwin Fund	UR	Funding the work with Women & children in domestic & sexual abuse	120,000.00				-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			142,103.00	18,930.00	- 22,812.00	120,000.00	-	138,221.00



OPERATIONAL REPORT COVERING PERIOD APRIL 2023 TO MARCH 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Fundación Vida en Abundancia (Life in Abundance Foundation) is a non-governmental, non-profit-making organization, with its base in the city of Santo Domingo de los Colorados, Ecuador, set up and registered with the Ministry of Economic and Social Inclusion (*Ministerio de Inclusión Económica y Social, MIES*), a department of the Ecuadorian government, in the year 2006.

The organization is governed by its membership through the general assembly, which meets at least once a year at the annual general meeting, and a non-executive board of trustees (*directiva*), elected by the general assembly every 2 years. The current board, elected in October 2022 and serving until 2024, is comprised of the following members:

PRESIDENT AND LEGAL REPRESENTATIVE: Edison Wilfrido Salazar Oña

VICE-PRESIDENT: Katharine Lesley Griggs

SECRETARY: Tania Margoth Pincay Indacochea

TREASURER: Sofia Carolina Paz Vicuña

1ST SUPPLEMENTARY MEMBER (*PRIMER VOCAL*): Bélgica Marcilia Aguilar

2ND SUPPLEMENTARY MEMBER (*SEGUNDO VOCAL*): Danny Elías Espinoza Figueroa

The programmes and activities of the organization are managed by the executive director, currently Dra. Luz Celly Piamba Paz, a Colombian psychologist and missionary, who works in this role on a part-time basis.

The administration of the organization is currently undertaken in the main by Katharine Griggs, a British missionary serving with the British mission agency Latin Link, with the part-time help of a local book-keeper, Lidya Mejia, overseen by a registered accountant, José Paredes.

OBJECTIVES AND ACTIVITIES

The statutes of *Fundación Vida en Abundancia* describe it as an organization providing social services on the basis of its Christian principles. Its principal objective is to improve the quality of life of people with disabilities, in particular children and adolescents with mild to moderate learning disabilities; and victims of abuse/violence in the family setting with consequent disabilities on an emotional or behavioural level. A secondary objective is to be a channel of practical/economic help for those people with disabilities who have limited economic resources.

In accordance with these objectives, the organization runs 2 particular projects:

1) *HABILIDADES PARA LA VIDA* (skills for life):

For children and teenagers with mild to moderate learning disabilities, providing training to develop further their conceptual, practical and social skills, through activities both inside and outside a classroom setting, running from Monday to Friday. (This project has previously been referred to as a school, but since it does not meet the requirements of the Ministry of Education for educational establishments, the term 'life-skills project' is now deemed more appropriate to use.)

2) *HADASSAH* (women's project)

For women with emotional and/or behavioural disabilities as a result of violence within the family, this programme consists of conferences and workshops on the subject of violence in the family setting; training in handicrafts such as sewing, embroidery and jewelry making, which aim to improve the participants' self-esteem as well as helping them to generate income for their families; and counselling, spiritual support, and accompaniment in legal issues for individuals.

ACHIEVEMENTS AND PERFORMANCE

Both projects have continued at reduced levels compared to the years prior to the pandemic, in large part due to reduced staffing.

1) *HABILIDADES PARA LA VIDA* (skills for life):

For the start of the academic year April 2023 to February 2024, the project was moved to the new offices of the Fundación on the second floor of the First Baptist Church of Santo Domingo, with a similar timetable to the previous year: group activities from Monday to Thursday, in the afternoons (2pm to 5pm), combined with individual attention during hour-long sessions with the facilitators on Friday mornings. A total of 12 children, 10 of them with Down's syndrome, ranging in age from 8 to 19 years old, were enrolled in the project at the beginning of the year. (This compares to a total of 14 children in the previous year, when we returned to in-person, face to face, classes for the first time after the pandemic; 10 children for the virtual classes held during the 2 years of the pandemic; and 28 children and teenagers during the year 2019-20, the last year that classes were

held face to face in the classroom.) One child with autism spectrum disorder was withdrawn after a 3 month trial period, as it was felt that we were unable to offer the expertise required. In the year in question, the project employed 2 full time facilitators and 1 half time auxiliary, planning and running activities focussed on a variety of skills and abilities, including fine and gross motor skills, numeracy, literacy, art, simple food preparation, and PE.

Over the course of the year, encouraging advances were observed in each of the children and teenagers, despite some significant behavioural problems with a number of the children. JB, an 8 year old boy in his second year with the project, learned to count in sequence the numbers 1 to 10, to identify vowels and the letter M and its syllables, and to link the written words starting with these letters with the appropriate picture. VJ, a 10 year old boy who joined the project in the year in question with a very low attention span and poor motor skills, by the end of the year was able to hold a pencil and roughly colour a picture, although often outside the lines. He also learned to associate 10 pairs of pictures. DA, a 14 year-old boy who returned to classes in the previous year with a new enthusiasm and ability particularly for numbers, learned to order in sequence numbers from 1 to 99, to relate numbers with quantity from 1 to 12, and to do basic sums (addition and subtraction) up to a total of 10. He is also able to identify vowels, the letter M and its syllables. AB, a 15 year-old girl, can now read, construct (with moveable syllables) and write words starting with the letters M, P and L, and write short words with these letters that are dictated. She can also count in sequence from 1 to 30, and is able to relate quantity with the number from 1 to 5. MP, another 15 year-old girl, can count in sequence from 1 to 10, relate quantity with the number from 1 to 5, identify the vowels and the letter M and its syllables, and relate written words with these letters with the appropriate picture. She is also able to articulate personal information such as her first name and surname, and the names of family members and other children in the project.

2) *HADASSAH* (women's project):

The director, Dra Luz Celly Piamba, who offers support in her role of psychologist, undertook the following activities in the year in question:

- Conferences for churches on themes such as prevention of abuse/violence in the family setting, identity and preferences in the family nucleus, emotional connection, conflict resolution, norms and limits in parenting: 30
- Workshops in 3 secondary schools for pupils, staff and parents, on themes such as forgiveness, life projects, and making a difference.
- Individual counselling: 50 women (each one receiving an average of 5 sessions) for reasons including domestic violence, conflict within the family, and infidelity; 12 men, for reasons including violence within the family, and decision making (each one receiving an average of 3 sessions).

- Couples counselling: 11 (each one receiving an average of 6 sessions), for reasons including marital breakdown, separation and divorce.
- Assessment and professional (psychological) treatment of 3 teenagers for disruptive behaviours.
- 1 woman in a vulnerable situation (victim of abuse by previous partner, and with signs of learning difficulties) received counselling and economic support to start a new small business venture (sale of morocho)
- 2 sisters, referred by a church in another province, victims of abuse by their father, received psychological attention over a period of 45 days.

In November 2023, a 2 day workshop on decorating recycled bottles to serve as lamps was run, and a total of 15 women attended this.

FINANCIAL REVIEW

The Fundación has several sources of income:

- Grants from the Life in Abundance Trust (LIAT) in the UK (shown in the accounts under *donaciones del exterior*)
- Donations from individuals and churches and other organizations in other countries such as the UK and the US (shown in the accounts under *donaciones del exterior*)
- Monthly fees paid by parents of children & teenagers attending the *Habilidades para la Vida* project, according to their socio-economic level (shown in the accounts under *pensiones*)
- Membership fees from members of Fundación Vida en Abundancia in Ecuador (shown in the accounts under *aportaciones miembros*)
- Rental income from property originally owned by the founder and donated to the Fundación in December 2018 (shown in the accounts under *arriendo Dep 1 y 2, l Confraternidad*)

During the year in question, the Fundación applied for and received the following grants from LIAT:

- January 2024: \$5,000 for salaries and social security benefits of staff, and associated work costs, in the *Habilidades para la Vida* project, for 3 months
- January 2024: \$1,700 for purchase of computer equipment

After bank charges for international transfers were deducted, the Fundación received a total of \$6,670.00 from LIAT during the year in question.

In the year in question, the Fundación continued its collaborative venture with the UK charity Artizan International (formerly known as Craft Aid), which runs a training course for people with

disabilities, based at a property owned by the Fundación in San Pablo de Chila, a village just outside Santo Domingo. During the year in question, the Fundación received a total of \$2,000.00 from Artizan International for use of this property (shown in the accounts under *donaciones del exterior*). Artizan, now registered locally with the Ministry of Economic and Social Inclusion (MIES) as Artizan Ecuador, continued to support the people who had previously received training to make cards from recycled paper and banana leaves, and jewellery, and re-started its training activities on a more individual basis with a new range of products.

In the year in question, the Fundación also received a further donation from a supporter in the US:

- A total of \$2,100.00

The total of overseas donations (*donaciones del exterior*) received during the course of the year as shown in the attached accounts was \$10,770.00. Other sources of income are detailed in the attached accounts.

A principal category of costs of the organization each year, including the year in question, has been staff costs. These expenses can be found in the attached accounts under the categories of *sueldos, salarios y demas remuneración* (salaries), *beneficios sociales y indemnización* (assorted benefits required by law), *aporte a la seguridad social* (social security payments equivalent to National Insurance), *honorarios profesionales* (professional fees paid to accountant), and *trabajadores autonomos* (freelance staff, such as support staff for Habilidades para la Vida, and the book-keeper). Redundancy payments were a significant expense during this year (a total of \$7,738.75 shown under *beneficios y indemnizaciones: liquidaciones laborales*). According to local employment legislation, the employer has to make significant payments to a member of staff on them leaving their employment, even when they resign voluntarily, and these depend on the length of their contract. It was considered financially prudent to terminate the contract of one long-term member of staff (and to re-employ her on a new contract), and from then onwards, for all members of staff to be on yearly contracts, to reduce this burden for the future. A total of \$23,110.82 was spent on all staff costs in the year in question.

Under the category *Otros: reembolso donaciones*, an amount of \$800.00 is shown. The supporter in the US who gave the Fundación a donation of \$2,100.00 this year, asked us to pass this amount on to the family of one of the pastors of the Primera Iglesia Bautista, and to a previous employee of the Fundación.

Other expenses are listed in the attached accounts. Total costs over the course of the year in question were \$32,194.00

DECLARATION

We, the undersigned, as elected representatives of the *directiva* (board of directors) of Fundación Vida en Abundancia, declare that this operational report and the attached accounts are a true reflection of the activities of the Fundación, its income and costs for the year for the year April 2023 to March 2024.

EDISON SALAZAR
PRESIDENT & LEGAL REPRESENTATIVE

SOFIA PAZ
TREASURER

Fundacion Vida en Abundancia
Profit & Loss

April 2023 through March 2024

Apr '23 - Mar 24

Ordinary Income/Expense

Income

600 · INGRESOS

602 · VENTAS NETAS GRAVADAS 0%

60202 · Pensiones \$5,370.00

Total 602 · VENTAS NETAS GRAVADAS 0% \$5,370.00

607 · OTRAS RENTAS

60702 · Donaciones del Exterior \$10,770.00

60705 · Arriendo Dep 1 \$2,700.00

60706 · Arriendo Dep 2 \$2,400.00

60709 · Arriendo I. Confraternidad \$3,600.00

60710 · Aportaciones Miembros \$194.00

Total 607 · OTRAS RENTAS \$19,664.00

Total 600 · INGRESOS \$25,034.00

Total Income \$25,034.00

Gross Profit \$25,034.00

Expense

798 · GASTOS

716 · SUELDOS,SALARIOS Y DEMAS REMUNE

7173. · Haro Gina \$4,570.00

7179 · Gonzalez Erika \$4,995.54

Total 716 · SUELDOS,SALARIOS Y DEMAS REMUNE \$9,565.54

718 · BENEFICIOS SOCIALES E INDEMINIZ

7186 · Liquidaciones laborales \$7,738.75

Total 718 · BENEFICIOS SOCIALES E INDEMINIZ \$7,738.75

720 · APOORTE A LA SEGURIDAD SOCIAL

7201 · Aportes patronales \$305.27

7202 · Fondo de Reserva \$93.30

Total 720 · APOORTE A LA SEGURIDAD SOCIAL \$398.57

722 · HONORARIOS PROFESIONALES Y DIET

7223 · Contador Publico Autorizado \$891.80

Total 722 · HONORARIOS PROFESIONALES Y DIET \$891.80

728 · MANTENIMIENTO Y REPARACIONES

72801 · DE VEHICULOS

728012 · Repuestos y reparaciones \$486.24

728014 · Matricula \$160.00

728016 · Combustibles \$38.84

Total 72801 · DE VEHICULOS \$685.08

Fundacion Vida en Abundancia
Profit & Loss

April 2023 through March 2024

Apr '23 - Mar 24

72802 · DE EDIFICIOS E INSTALACIONES	
728021 · Materiales para mantenimiento	\$417.40
728022 · Mano Obra mantenimiento	\$1,160.00
728028 · Arreglos varios Aulas	\$8.04
Total 72802 · DE EDIFICIOS E INSTALACIONES	\$1,585.44
72803 · DE MUEBLES Y ENSERES	
728031 · Otros equipos menores	\$442.14
Total 72803 · DE MUEBLES Y ENSERES	\$442.14
72804 · DE EQUIPOS	
728041 · Mant equipos de Cómputo	\$1,689.47
728042 · Mano de Obra equipos de computo	\$8.93
728043 · . SISTEMAS CONTABLES	\$165.00
Total 72804 · DE EQUIPOS	\$1,863.40
Total 728 · MANTENIMIENTO Y REPARACIONES	\$4,576.06
734 · SUMINISTROS Y MATERIALES	
7341 · OFICINA. FUNDACION	
734103 · Copias y afines	\$7.14
734120 · Imprenta, Formularios e impresos	\$6.00
734130 · Logistica, víveres. afines y ot	\$10.34
734170 · Utiles de oficina	\$14.71
734190 · Varios suministros	\$297.09
734191 · Tinta impresoras y afines	\$8.93
Total 7341 · OFICINA. FUNDACION	\$344.21
7342 · AULAS	
734105 · Botellones de agua	\$42.00
734153 · Material de limpieza y aseo	\$5.22
734210 · Material Didáctico y Pedag.	\$29.52
734220 · Logística	\$183.82
734252 · Medicina y afines	\$8.23
734260 · Pupitres, otros	\$2.40
734290 · Gastos Varios	\$274.42
Total 7342 · AULAS	\$545.61
Total 734 · SUMINISTROS Y MATERIALES	\$889.82
750 · COMISIONES LOCALES	
7501 · Banco del Pacifico	\$28.70
7510 · Comisiones varias	\$0.60
Total 750 · COMISIONES LOCALES	\$29.30
754 · INTERESES BANCARIOS LOCALES	
7541 · Banco del Pacifico	\$12.01

Fundacion Vida en Abundancia
Profit & Loss

April 2023 through March 2024

Apr '23 - Mar 24

Total 754 · INTERESES BANCARIOS LOCALES	\$12.01
776 · IMPUESTOS,CONTRIBUCIONES,OTROS	
7761 · IMPUESTOS	
77611 · Impuestos Prediales	\$1,517.83
Total 7761 · IMPUESTOS	\$1,517.83
7762 · CONTRIBUCIONES	
776218 · ROCIO VARGAS(A.SOCIAL)	\$100.00
Total 7762 · CONTRIBUCIONES	\$100.00
7763 · OTROS	
77640 · Reembolso Donaciones	\$800.00
Total 7763 · OTROS	\$800.00
Total 776 · IMPUESTOS,CONTRIBUCIONES,OTROS	\$2,417.83
778 · GASTOS DE VIAJE	
7781 · Pasajes bus,taxi	\$4.00
Total 778 · GASTOS DE VIAJE	\$4.00
780 · IVA QUE SE CARGA AL GASTO	
7801 · Bienes y servicios	\$389.51
Total 780 · IVA QUE SE CARGA AL GASTO	\$389.51
788 · SERVICIOS PUBLICOS	
7881 · Agua	\$0.00
7882 · Luz	\$0.00
7883 · Internet	\$180.00
Total 788 · SERVICIOS PUBLICOS	\$180.00
790 · PAGO POR OTROS SERVICIOS	
7901 · TRABAJADORES AUTONOMOS	
790131 · Mejía Lidya	\$1,430.00
790194 · Gonzalez Erika	\$1,233.66
790195 · Vera Carla	\$175.00
790196 · Quezada Carolina	\$540.00
790197 · Guerrero Genesis	\$1,137.50
Total 7901 · TRABAJADORES AUTONOMOS	\$4,516.16
Total 790 · PAGO POR OTROS SERVICIOS	\$4,516.16
793 · PROYECTO M	
793.04 · Materiales y afines	\$2.65
793.07 · Material Talleres	\$582.00
Total 793 · PROYECTO M	\$584.65
794 · PROYECTO DE JOVENES	

Fundacion Vida en Abundancia
Profit & Loss

April 2023 through March 2024

	Apr '23 - Mar 24
794.01 · Materiales y afines	\$0.00
Total 794 · PROYECTO DE JOVENES	\$0.00
Total 798 · GASTOS	\$32,194.00
Total Expense	\$32,194.00
Net Ordinary Income	-\$7,160.00
Other Income/Expense	
Other Income	
999 · COMPRAS/ACLARE	
9513 · Compras B&S gravados 12% SCT	\$0.00
9517 · Compras B&S gravados 00%	\$0.00
9518 · Compras sistema RISE	\$0.00
Total 999 · COMPRAS/ACLARE	\$0.00
Total Other Income	\$0.00
Net Other Income	\$0.00
Net Income	-\$7,160.00

Fundacion Vida en Abundancia
Balance Sheet
As of March 31, 2024

Mar 31, 24

ASSETS

Current Assets

Checking/Savings

311 · CAJA Y BANCOS

3112 · BANCOS

31121 · Del Pacifico \$ 4,205.32

3122 · . Libreta de Ahorros \$ 326.99

Total 3112 · BANCOS \$ 4,532.31

Total 311 · CAJA Y BANCOS \$ 4,532.31

Total Checking/Savings \$ 4,532.31

Other Current Assets

314 · RECAUDACION A DEPOSITAR \$ 1,210.00

317 · OTRAS CUENTAS POR COBRAR

3174 · FILIALES

31742 · Ctas. por Cobrar Otros \$ 800.00

Total 3174 · FILIALES \$ 800.00

Total 317 · OTRAS CUENTAS POR COBRAR \$ 800.00

329 · INVENTARIOS

3291 · Uniformes \$ 425.24

Total 329 · INVENTARIOS \$ 425.24

Total Other Current Assets \$ 2,435.24

Total Current Assets \$ 6,967.55

Fixed Assets

341 · INMUEBLES

3411 · Casas \$ 282,413.42

3412 · Oficina, PROY. MUJERES en comod \$ 98,638.41

Total 341 · INMUEBLES \$ 381,051.83

345 · MUEBLES Y ENSERES

3451 · Muebles \$ 823.21

Total 345 · MUEBLES Y ENSERES \$ 823.21

346 · MAQUINARIA Y EQUIPO

3462 · Equipos de Oficina \$ 388.12

3463 · Equipos Linea Blanca \$ 134.86

Total 346 · MAQUINARIA Y EQUIPO \$ 522.98

349 · EQUIPOS DE COMPUTACION Y SOFTWARE

3491 · Computadores \$ 108.50

Fundacion Vida en Abundancia
Balance Sheet
As of March 31, 2024

	Mar 31, 24
Total 349 · EQUIPOS DE COMPUTACION Y SOFTWARE	\$ 108.50
350 · TERRENOS	
3501 · San Pablo del Chila, 1300 m2	\$ 12,000.00
Total 350 · TERRENOS	\$ 12,000.00
351 · VEHICULOS,EQUIPOS DE TRANSPORTE	
3513 · Furgoneta	\$ 26,776.79
Total 351 · VEHICULOS,EQUIPOS DE TRANSPORTE	\$ 26,776.79
355 · (-) DEPRECIACION ACUMULADA AF	
3551 · (-) Depreciacion Inmuebles	\$ -14,120.67
3552 · (-) Amortizacion Comodato PIBSD	\$ -3,945.54
3554 · (-) Depreciacion Muebles & equi	\$ -566.84
3555 · (-) Depreciacion Equip.Comp.	\$ -108.50
3558 · (-) Depreciacion vehiculos	\$ -26,776.79
Total 355 · (-) DEPRECIACION ACUMULADA AF	\$ -45,518.34
Total Fixed Assets	\$ 375,764.97
TOTAL ASSETS	\$ 382,732.52
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
413 · CUENTAS POR PAGAR,Proveedores	\$ 6,560.78
Total Accounts Payable	\$ 6,560.78
425 · OBLIGACIONES CON EL IEES	
42501 · Aportes	\$ -
42502 · Prestamos Quirografarios	\$ 23.40
42503 · Fondo de Reserva	\$ -
Total 425 · OBLIGACIONES CON EL IEES	\$ 23.40
Total Other Current Liabilities	\$ 23.40
Total Current Liabilities	\$ 6,584.18
Total Liabilities	\$ 6,584.18
Equity	
500 · PATRIMONIO	
509 · RESERVAS POR DONACIONES	
5093 · Inmuebles	\$ 282,413.42
5094 · SUPERAVIT ACUMULADO	\$ 199,859.66
5095 · DEFICIT ACUMULADO	\$ -97,460.01
Total 509 · RESERVAS POR DONACIONES	\$ 384,813.07

Fundacion Vida en Abundancia
Balance Sheet
As of March 31, 2024

	<u>Mar 31, 24</u>
Total 500 - PATRIMONIO	\$ 384,813.07
Net Income	\$ -8,664.73
Total Equity	\$ 376,148.34
TOTAL LIABILITIES & EQUITY	\$ 382,732.52