LATIN AMERICAN HOUSE

England & Wales · Charity number 1127253

Details

Status	Registered
Legal form	Charitable company
Company number	06720498
Registered	2008-12-22
Register	View on the Charity Commission register

Contact

Address	Priory House Kingsgate Place London NW6 4TA
Phone	02073728653
Email	info@casalatina.org.uk
Website	www.latinamericanhouse.org.uk

Activities

Objects: PROMOTE THE BENEFIT OF PREDOMINANTLY ALL LATIN AMERICAN PEOPLE PRINCIPALLY BUT NOT EXCLUSIVELY LIVING OR WORKING IN THE UNITED KINGDOM, PARTICULARLY THE GREATER LONDON AREA, WITHOUT DISTINCTION OF SEXUAL ORIENTATION, RACE, POLITICAL, RELIGIOUS OR OTHER OPINIONS, BY ASSOCIATING LOCAL AUTHORITIES, VOLUNTARY ORGANISATIONS OR INDIVIDUALS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTEREST OF SOCIAL WELFARE FOR RECREATION AND LEISURE TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE OF SUCH PERSONS; AND ESTABLISH, OR SECURE THE ESTABLISHMENT OF, A COMMUNITY CENTRE AND TO MAINTAIN AND MANAGE THE SAME (WHETHER ALONE OR IN CO-OPERATION WITH ANY STATUTORY AUTHORITY OR OTHER PERSON OR BODY) IN FURTHERANCE OF THE OBJECTS.THE CHARITY SHALL BE NON-PARTY IN POLITICS AND NON-SECTARIAN IN RELIGION.

Activities: Community centre in Kilburn offering affordable space hire.Free welfare, housing and immigration information, advice and guidance in community languages for Latin American and other migrant communities.Supplementary education for children and young people, including a Spanish Saturday School (ages 4-12) Volunteering, employability and ESOL courses for adults. Community and cultural project

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Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Arts/culture/heritage/science, Economic/community Development/employment, Recreation, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- **Area of benefit:** UNITED KINGDOM, ESPECIALLY GREATER LONDON
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£478,363	£478,115	-	-
2024-03-31	£485,815	£486,559	-	-
2023-03-31	£447,463	£481,351	-	-
2022-03-31	£390,845	£431,542	-	-
2021-03-31	£445,273	£396,867	-	-

Trustees

Name	Role	Appointed
ENRIQUE SAENZ DE SICILIA	Chair	2008-10-10
Alma Isabella Zirbel Beutelspacher AKC		2026-03-07
Carlos Andres Bode		2026-03-07
Casey Bale		2026-03-07
Jose Rojas Alvarado		2026-03-07
Lina Marcela Rodriguez		2024-03-16
Mariann Soadd Sarquis Sepulveda		2023-03-11

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LATIN AMERICAN HOUSE

England & Wales - Charity number 1127253

Accounts

Docusign Envelope ID: 83DDA629-8A98-47F0-B0D6-62BA8C8165C3

COMPANY REGISTRATION NUMBER: 06720498
CHARITY REGISTRATION NUMBER: 1127253

LATIN AMERICAN HOUSE

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2025

SALEEMI ASSOCIATES
Chartered accountants
792 Wickham Road
Croydon CR0 8EA

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LATIN AMERICAN HOUSE

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2025

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LATIN AMERICAN HOUSE

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

Registered charity name	LATIN AMERICAN HOUSE
Charity registration number	1127253
Company registration number	06720498
Principal office and registered office	Latin American House 10 Kingsgate Place Kilburn London NW6 4TA
The trustees	• Enrique Saenz – Chair • Ines Hermida - Co-Chair • Henry Webb - Treasurer • Mariann Sarquis - Nominated Trustee for Education • Agustina Oliveri - Nominated Trustee for Legal & Social Advice • Lina Rodriguez - Nominated Trustee for Property
Auditor	Saleemi Associates Chartered accountants & statutory auditor 792 Wickham Road Croydon CR0 8EA

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LATIN AMERICAN HOUSE

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Chair's Preamble

Two major events during the period covered by this report unfolded in ways that are likely to affect members of the Latin American community in the UK—particularly those living in London.

In the summer of 2024, a new Labour government took office in the UK, and in January 2025, Republicans won the election in the United States, with Donald Trump becoming president for a second time. Both administrations began their tenures amid an environment in which immigration narratives on both sides of the Atlantic—let alone across Europe and beyond—were becoming increasingly fraught. These developments have since compelled political actors across all parts of the spectrum, in each of these regions, to clarify their positions on migration.

Soon after the new US administration took office, the enforcement powers of the Immigration and Customs Enforcement (ICE) agency were significantly expanded, alongside a range of other measures. Closer to home, the UK government pledged to reduce net migration, lower reliance on overseas workers, decrease small boat arrivals, clear the asylum backlog, end the use of asylum hotels, and accelerate the removal of people without legal status.

In contrast to the narratives that often fuel anti-immigration sentiment, the UK Trade and Business Commission—a cross-party, cross-industry body—argues that migrants are essential to the UK's workforce, public services, economy, and long-term growth. They contribute more in taxes than they take out, help offset an ageing population, and enrich the country culturally.

It is this latter reality, and its positive implications, that illuminates and contextualises the work we do. This report reflects our efforts, by and with our community, across several fronts—supporting a community to be resilient, recognised, included, organised, and mutually supportive.

As always, behind every achievement described in these pages stands a committed team of volunteers, staff, and a diverse community, as well as a number of funders and supporters. We thank you all.

Enrique Saenz

Chair of the Board of Trustees

Latin American House

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LATIN AMERICAN HOUSE

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Director's statement



Jhoanna Mosquera
Director

At Latin American House (LAH), our mission has always been clear: to support, empower, and uplift our communities as they overcome linguistic, economic, legal, and social barriers, by offering accessible services and programmes.

As Director, I am committed to ensuring that every action we take reflects this mission, with a strong focus on the areas where support is most urgently needed: immigration and legal advice, children and family programmes, English language education, and initiatives that support community integration. Many Latin American migrants continue to face limited access to fair and equitable services, reliable information, and meaningful opportunities, gaps that too often remain unaddressed by existing public provision. Our aim is to ensure that everyone who comes through our doors feels informed, supported, and empowered to build a stable and fulfilling life in the UK. By providing guidance, education, and community connections, we help people navigate challenges and create opportunities for long-term wellbeing and inclusion.

This year, our income was directed towards strengthening our core capacity to deliver essential frontline services and activities for Latin Americans and other Spanish and Portuguese speaking migrant communities as well as our local neighbourhood in Kilburn and the wider community in London. By enhancing our operational and financial efficiency, we are improving access to our programmes in advice, children and young people, adult learning, and communities and culture. We remain committed to fostering strategic alliances, broadening our influence, and securing additional resources to sustain and enhance our impact.
This year alone, over 1,480 people have benefited from our programmes, including 286 children and young people from our accredited and rapidly growing supplementary Spanish School. With diverse income streams already in place, we project raising an additional £200,000 to £500,000 annually by 2028, allowing us to double the number of beneficiaries within the next four years.

In this 40th anniversary year, we express our gratitude to our founders, partners, staff, and volunteers, whose dedication makes it possible for the organisation to maintain and enhance our services and activities, reaching and benefiting more people.

We are grateful for the support of funders such as **John Lyon's Charity, The National Lottery Community Fund, Trust for London, AdviceUK, Young Camden and Young Brent Foundations and the VCSE Energy Efficiency Scheme**. As well as partners including **Seraphus, Working Men College** and **New Europeans**, who help us strengthen and expand our services. We look forward to continuing to work together to support and empower our beneficiaries.

Jhoanna Mosquera

Director

Latin American House

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LATIN AMERICAN HOUSE

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

About Latin American House



Our mission

Latin American House aims to contribute to the recognition, , social inclusion, and well-being of Latin Americans and other ISpanish- and Portuguese-speaking migrants in London, as well as other communities in our diverse local neighbourhood.

We aim to improve the lives of Latin Americans, particularly those who are disadvantaged or vulnerable, by providing a local community centre and promoting the rich diversity of Latin American cultures.

Our vision

A British society where all migrants can feel at home, where their diversity is celebrated, and where their contributions are valued.

Our values

Collaboration: Working together to achieve shared goals through collective effort. Collaboration drives innovation and ensures outcomes that no individual could achieve alone.

Communication: Clear communication ensures that ideas, concerns, and feedback flow openly across all levels.

Respect: Acknowledging the inherent worth of every individual within the organization.

Solidarity: Standing together in pursuit of common objectives and shared challenges.

Empowerment (autonomy, decision-making power, good delegation): Giving individuals the autonomy to act confidently within their roles. With effective delegation, empowerment builds accountability and nurtures leadership at every level.

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More than 40 years of supporting Latin American and other migrant communities in London

Latin American House (LAH) has been serving London's Latin American and migrant communities for over 40 years. What began as a small community initiative has grown into a vibrant hub, providing essential services, education, and cultural programmes that support integration and social inclusion.

1983: Our organisation was founded to support local families and individuals through accessible, community-led initiatives. LAH was founded in 1983 with the purpose of working towards social inclusion and improving the quality of life for Latin Americans in London.

1986: In March 1986, with financial support from the Greater London Council the organisation secured the rights to a building in Kilburn to use as a community centre. This building has been central to LAH's work: a base for advice services, community activities, and educational programmes.

2008: LAH was registered as a charity in December 2008, in response to a push from the Government of the day for small charities to register.

2010: We introduced new educational and cultural activities, creating additional opportunities for learning, wellbeing, and community connection.

2011: We opened the Spanish Saturday School for children aged between 5 and 11.

2016: In March 2016, full ownership of the building was transferred to Latin American House

2020: Despite a period of uncertainty, we adapted our services to ensure continuity and maintain support for those who relied on us.

2023: The year 2023 marks LAH's 40th anniversary, a significant milestone of resilience and community service.

Latin American House has long provided a wide range of services and activities, including advice on immigration, welfare benefits, and housing, as well as educational programmes for children, young people, and adults. We also host cultural events that celebrate and honour our roots, strengthening connections within our community.

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Programmes & Impact



Throughout the year (2024-2025), Latin American House (LAH) continued to respond to the needs of our community by offering practical support, educational opportunities and cultural activities. Our programmes focused on helping families navigate essential services, strengthening bilingual learning for children, and creating spaces for cultural expression and community participation.

Children and Young People

Our Children and Young People Programme offers recreational, educational and cultural activities for children and young people aged 5 to 16. The programme brings together three core components: our Saturday Spanish School, after-school sessions, and a programme of activities created in collaboration with young people. While the service has a particular focus on supporting the Latin American community, all activities are open to children and young people from any background.

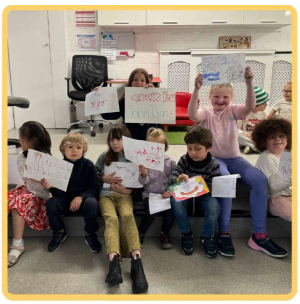
Spanish Saturday School (SSS)

Current programme logo

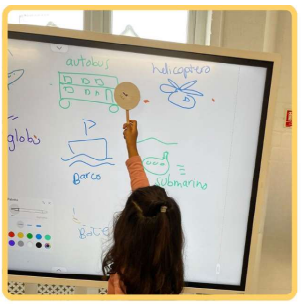
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Supports children in developing their bilingual skills, strengthening their connection to Latin American culture and building confidence in a multicultural environment. Alongside language learning, the programme offers opportunities for creative expression through dance, storytelling, arts-based workshops and play-centred activities.

We also run after-school and holiday activities that provide a safe and engaging space for children during out-of-school hours. These sessions encourage creativity, social connection and wellbeing, and are delivered with the support of families, teachers and volunteers from the community.







Saturday Spanish School served 109 children across 46 sessions, totalling 138 hours of language learning.

> *"My daughter takes Spanish classes here after school and is preparing for her GCSE. She really enjoys the course and comes back from each class with new words, ideas, and questions. Highly recommended."*
>
> *- Parent of a Saturday School student*

Key achievements Children & Young People

Thanks to the support of John Lyon's Charity, Young Camden Foundation, and Young Brent Foundation, throughout the year, we delivered a diverse range of high-quality activities for children and young people, including academic support through homework clubs, STEM (Science, Technology, Engineering, and Mathematics) workshops, arts and crafts sessions, cultural activities, vocational trips, university visits, and half-term programmes. Our partnerships with local organisations continue to enrich the programme and broaden the experiences available to children and young people throughout the year.

A significant achievement this year has been establishing LAH as a recognised Children and Young People Programme with a trusted community centre delivering dynamic, high-quality activities and services for children and young people. This marks a significant shift from the early years of the project, when considerable effort went into reaching out to families. Today, families proactively contact us to ask about upcoming activities, with many requesting repeats of specific sessions–clear evidence of their quality, relevance, and impact. This transition from building awareness to managing demand

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demonstrates genuine community presence and growing recognition of our work.

The project achieved remarkable results, exceeding expectations across participation, engagement, and impact. We successfully reached children and young people from priority groups, including those on Free School Meals (60%), newly arrived families (72%), and referrals from local schools (17%) – often challenging to engage consistently.

Young people's activities flourished beyond capacity, achieving exceptional participation, quality, and feedback. Youth retention among teenagers exceeded expectations, with many returning participants and new families joining through word of mouth, reflecting trust, satisfaction, and community connection.

A standout highlight has been forming a Youth Advisory Group as a result of the project, which positioned young people as decision-makers rather than passive participants in all our current and future delivery. Members are still in the process of co-designing LAH Youth Programme, including what type of workshops and planned outings they would like to do, and contributing to our communications strategy so LAH can evidence further youth voice across the organisation.

Several participants who were initially shy or uncertain have gained confidence and now actively lead discussions, mentor new members, and advocate for youth-led initiatives. This transformation in self-esteem and leadership represents a profound, lasting impact beyond the immediate project aims.

Cross-programme collaboration within LAH has also been a strength, making our provision more holistic and responsive. For example, we celebrated International Migrants Day with a community Christmas Grotto. We ran a family activity during our recent annual arts festival at Swiss Cottage Library, and they have since invited us to continue delivering activities at their venue. Additionally, being selected to participate in the Media Trust's Communications Capacity Building Programme was an unexpected benefit of the project. We were paired with a great mentor who supported us to develop our strategic communications, digital media, storytelling, and impact measurement.

This enhanced LAH's public profile and staff confidence in sharing achievements, and concluded with a two-year tailored communications strategy we are already implementing through communications and marketing plans per area, as well as an improved brand guidelines manual for the team.

Equally important has been the deepening of relationships with families, creating safe spaces for connection. As one parent, Sid Nazef, shared: "We need places where parents can work, knowing their children are safe, supervised, and engaged in something productive. You can count on me and my wife to support you."

Overall, the project not only met but exceeded its goals, empowering young people, building confidence, strengthening families, and positioning LAH for long-term sustainability and growth.

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Closure of Menchú Nursery

After careful consideration, the Latin American House made the difficult decision to close Menchú Nursery in 2024. While the nursery maintained a "Good" Ofsted rating and provided quality early years education, several strategic and operational factors made closure the most responsible path forward.

The nursery faced fundamental challenges in fulfilling its original mission to provide bilingual Spanish-English childcare. The statutory Early Years Foundation Stage framework's emphasis on English language development significantly limited opportunities for bilingual curriculum delivery beyond playtime activities. Combined with the local area's small Latin American population, this created a demographic mismatch that made it increasingly difficult to serve our intended community whilst maintaining financial sustainability.

Financially, the nursery had struggled for over a decade to contribute meaningful unrestricted income to the charity, typically breaking even at best. Recent regulatory changes, particularly the expansion of government-funded free hours which do not cover full operational costs, further strained viability. The persistent staffing challenges common across the early years sector, including difficulties recruiting Spanish-proficient practitioners and high turnover driven by low sector wages compounded these pressures.

Most significantly, the opportunity cost became unsustainable. The nursery served approximately 20 families, with perhaps 10 being Latin American, whilst requiring substantial management time and resources that could be redirected to programmes reaching hundreds of families. By closing the nursery, Latin American House can focus its resources on expanding services that better align with current community needs, particularly our thriving children and young people's programmes, and ensure greater impact for the Latin American families we serve.

Legal and Social Welfare Advice



Our Information, Advice and Guidance Service continues to be at the heart of Latin American House's mission to support the Latin American and other Spanish and Portuguese-speaking migrants in London, as well as other communities in our diverse local neighbourhood.

We support individuals and families in navigating life in the UK by providing free, confidential, and culturally sensitive guidance.

We assist with a range of issues, including: immigration (OISC levels 1-3), welfare benefits and housing initial advice. We provide assistance with non-official call interpretation, letter and email translation at our community centre, support with registering and booking GP appointments, guidance on accessing food vouchers and temporary shelters, as well as registering children for schools and nurseries. We also assist with completing basic form+s (Oyster card, Freedom Pass, etc.) and offer guidance on immigration matters and accessing government support.

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The service primarily supports migrants from Latin America, as well as individuals from Spain, Portugal, and Spanish- or Portuguese-speaking North African countries such as Morocco. Many people turn to us because we provide support in Spanish and Portuguese, which is essential in a context where Latin Americans, as a poorly recognised ethnic minority in the United Kingdom, often face limited access to culturally and linguistically appropriate services.

Beyond language barriers, users often faced difficulties navigating complex systems, understanding their rights, and accessing accurate information, challenges that were compounded by limited digital literacy.

Over the past year, welfare and benefits advice has been our most in-demand service, accounting for the majority of visits to our community centre. We provided advice and guidance to residents throughout the year, with 998 individuals accessing our drop-in sessions for information and assistance.

New Europeans

We collaborate with New Europeans to provide advice on EU Settlement Scheme applications, a partnership that began in September 2024 and continues to date. During 2024, we supported a total of 46 people, addressing enquiries primarily about applying for Settled Status, including guidance on how to apply and how to transition from Pre-Settled to Settled Status; renewing or extending Pre-Settled Status; and handling issues such as denied or refused applications.

Workshops

In response to ongoing financial pressures on UK households, as highlighted in The Money Charity's October 2024 Money Statistics, LAH organised a series of workshops to address the growing needs of our service users, particularly those facing financial insecurity. The data shows a nationwide trend of rising debt and decreasing savings, with households struggling to manage day-to-day expenses. This aligns with LAH's internal data, where a significant proportion of users were found to be in extreme financial need.

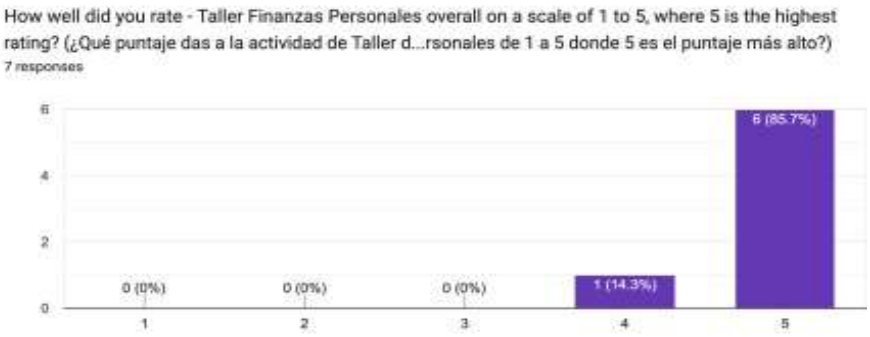
To address the growing financial and well-being needs of our service users, a series of workshops were delivered in collaboration with other organisations. These sessions aimed to empower participants with the knowledge and confidence to take informed action with the right support. The workshops covered key topics such as personal finances, saving energy and understanding new energy schemes, pensions and financial wellbeing (with input from The Money Charity), and facing winter struggles (in collaboration with the NHS).

These workshops achieved a 96% satisfaction rate, with 83% of participants rating the content as highly useful for managing personal finances. Additionally, 17% of respondents spontaneously

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praised the positive and welcoming atmosphere, reflecting both the relevance of the topic and the supportive environment in which it was delivered.



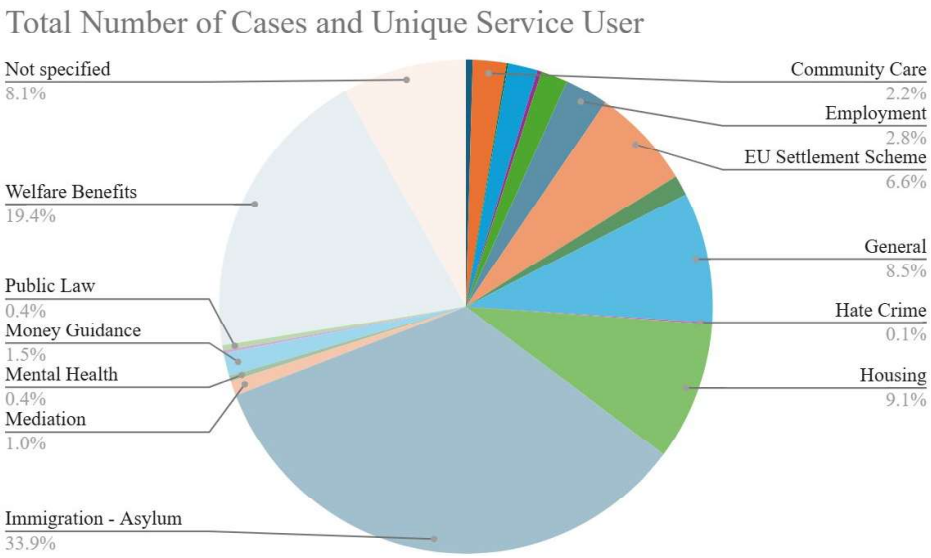


Monitoring and Evaluation - Highlights

During this year, our Advice Programme handled a total of 998 enquiries, as recorded in our case management system AdvicePro.

The enquiries spanned a broad spectrum of topics beyond core welfare benefits, including housing, employment, education, family matters, mental health, debt, mediation, careers advice, financial guidance, domestic violence, personal injury, and public law. This diversity in cases demanded both strong organisational capacity and an in-depth knowledge of interconnected social support systems:

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The total number of cases and unique service users supported by Latin American House across different advice areas. Immigration and asylum-related cases represent the largest proportion, accounting for roughly one-third (33.9%) of all enquiries. This is followed by welfare benefits advice at 19.4%, which includes applications and queries related to Universal Credit, Pension Credit, and Personal Independence Payment.

Housing issues make up 9.1% of cases, reflecting a significant demand for support with homelessness, overcrowding, and insecure accommodation. General enquiries account for 8.5%, while EU Settlement Scheme applications represent 6.6%. Employment-related cases (2.8%) and community care matters (2.2%) also feature among the issues raised by service users.

Smaller but still important categories include mental health (1.0%), money guidance (1.5%), public law (0.4%), mediation (1.0%), and other unspecified issues (8.1%).

Overall, the chart highlights the wide range of complex needs within our community, with immigration, welfare benefits, and housing emerging as the most common areas where users seek support.

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Dear Sirs, I congratulate you on the excellent conference on the topic Pensions that took place on November 21st … It was a true privilege to attend such a high-level conference as this one and to be informed about such an important topic. Everything was perfect, from the quality of the leaflets that were distributed to the friendliness and professionalism of all those involved. With my regards and my thanks."

Translation from workshop attendee feedback

Case study: *Supporting an elderly asylum seeker at risk of homelessness*

In September 2024, an elderly asylum seeker reached out for support at our community centre in Kilburn. They were homeless, sofa-surfing, and unaware of their entitlements as an asylum seeker. With limited English and no access to digital tools, they were unable to apply for support independently. As the service user did not speak English and lacked access to information about Home Office provisions via MigrantHelp, we assisted them in completing and submitting the ASF1 form for asylum support. However, their application faced repeated delays, as MigrantHelp requested evidence of destitution that they were unable to provide due to having no access to a computer, printer, or other necessary tools. LAH stepped in to liaise directly with MigrantHelp on their behalf, providing documentation to demonstrate their homelessness.

Despite persistent efforts, including over 20 contacts and prolonged phone waits exceeding 60 minutes, the case remained unresolved. As their situation became more urgent and they lost the place they were staying, LAH began collaborating with other organisations to address their emergency housing and support needs, internally referring them for immigration advice and externally to CW4S Homeless Project and Glass Door Homeless Charity for immediate shelter and basic services.

Continued advocacy and collaboration across organisations resulted in the successful granting of emergency asylum accommodation in January 2025.

This service user was assisted with registering at a local GP and had medical appointments arranged, enabling them to receive essential medication and health assessments after enduring

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months of poor nutrition. Through LAH's support, they also accessed food vouchers and help from their local church. Encouraged to engage in community activities at LAH, they developed a sense of belonging and sustained a positive outlook throughout a difficult time.

This case demonstrates the impact of coordinated and multilingual support in preventing rough sleeping.

Communities and Culture

Our Communities and Cultures Programme highlights the diversity of the Latin American community while fostering social inclusion and cultural exchange. We offer an open and welcoming space at our community centre in Kilburn, where people from Latin America, other diaspora communities, and the local neighbourhood can connect and feel part of a shared community.

Throughout the year, the programme delivered a range of cultural events and community-led activities, including festivals, workshops and exhibitions. These initiatives showcased the creativity and contributions of Latin American artists, performers and local groups. They also created opportunities for people of all ages to engage with dance, music, storytelling and visual arts, helping to strengthen community ties and increase the visibility of Latin American culture across London.

We concluded this three-year project with key achievements, including the selection of "Cafe y Poesia", the winning short film from our first 48-Hour Challenge event, for screening at both the prestigious Cannes Festival and the Rustenburg Film Festival.

Additionally, in April 2024, our community centre was chosen as the filming location for El Bananero, a short film produced by Film Locos, a London-based production company committed to amplifying British Latino voices and addressing the underrepresentation of Latin American stories in the UK film industry.

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Our Community Centre played a vital role in offering an inclusive and welcoming environment for participants from diverse South and Central American backgrounds, as well as other beneficiaries. It became a hub for essential services and cultural exchange, hosting collaborators such as Turtle Key Arts, Comunidad Rimanakuy, the Native Spirit Film Festival, and Andean music evenings that celebrate and promote Quechua culture.

In parallel, we strengthened our relationships with corporate stakeholders by offering meaningful volunteering opportunities. For example, employees from MSD Alianza and Expedia Travel Group helped improve our facilities by redecorating offices and clearing our basement, with donated items redistributed to users and other charities.

During this period, Latin American House delivered 46 sessions, reaching 437 unique service users. The programme encompassed cultural events, language learning, educational workshops, and community support activities, including highlights such as the Arts Festival, Film Festival, Bootcamp for Entrepreneurs, and Thursday in Community.

Participants represented over 30 nationalities, with a majority identifying as female, reflecting the programme's broad appeal and inclusivity. These figures demonstrate the wide reach and impact of Latin American House, supporting both cultural engagement and community participation across London.

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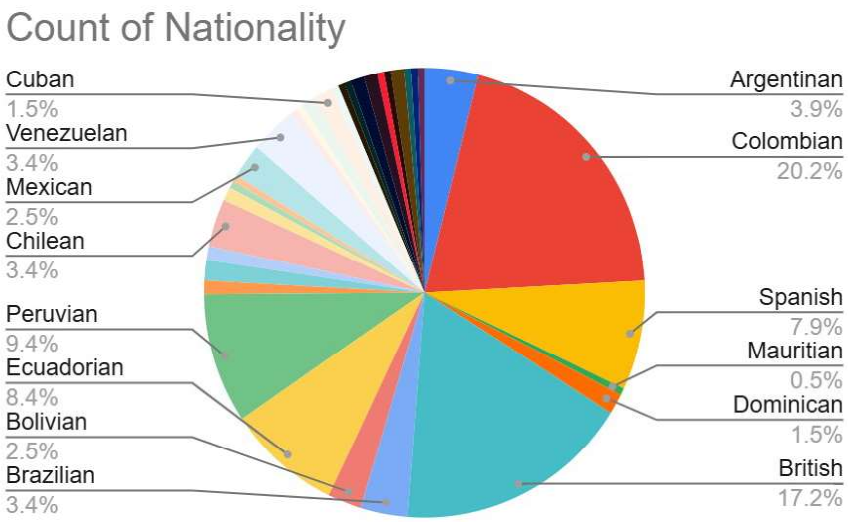


Figure No.2

Our cultural events attracted both existing users and new audiences reached through digital channels and community networks. While the majority of attendees were from the Latin American community, we also welcomed participants from other migrant backgrounds, highlighting the inclusive and intercultural nature of our work.

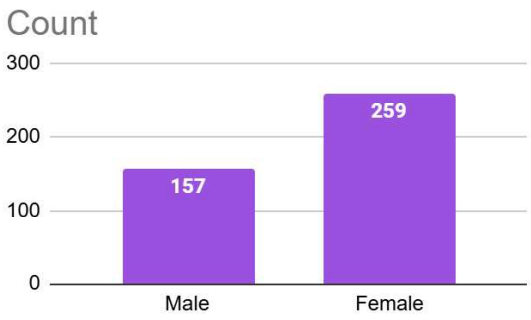
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Here are the descriptions of the activities we delivered, along with the number of sessions and unique participants:

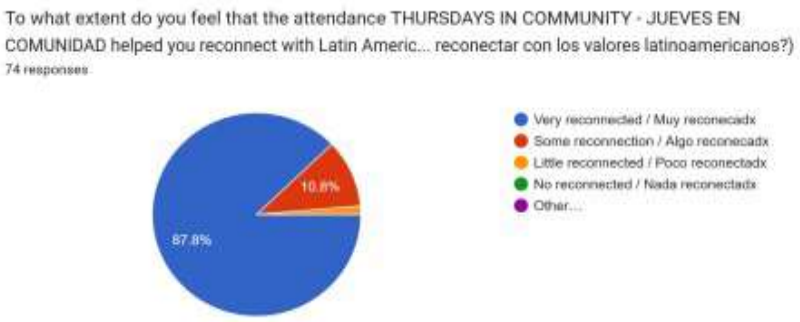
Activity	Number of Sessions	Unique Participants
40 Anniv LAH Arts Festival at Kiln Theatre, An annual event that showcase the work of entrepreneurs and the richness of Latin	1	139
40 Anniv. Film Festival, Screening of short films and awards ceremony for the best productions	5	98
Bootcamp for entrepreneurs, Short film produced by Film Locos, a London-based production company dedicated to amplifying the voices of the British Latino community in theatre, cinema and media	1	16
Club de la Escucha, Monthly discussions session of a book by Latin American authors	7	13
***El Bananero* Screening,** Short film produced by Film Locos, a London-based production company dedicated to amplifying the voices of the British Latino community in theatre, cinema and media	1	54
English y Café, Informal English conversation sessions guided by a linguist for participants to gain confidence in speaking	5	14
Group of parents of children with neurodivergence, Sessions aimed to foster a supportive community where parents can share experiences, concerns, and resources for raising neurodivergent children	3	10
Hablemos de Salud, Discussions on different topics related to the British healthcare system, led by a registered nurse from the National Health Service, NHS	1	9
Two Andean classical guitar concerts: Repertoire of folk music from Peru, Bolivia and Ecuador by Robert Gutierrez and Juliette Robles	1	33
Rutas Literarias, A tour and discussion of the places in London on which Latin American authors based their literary works	5	37
Thursday in Community, Weekly meetings to bond through art and diverse activities to create community spaces	16	71
Total	**46**	

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In terms of gender representation, 62% of beneficiaries were female and 38% male, reflecting a strong engagement with women in the community, many of whom face greater social and economic vulnerabilities.



Over 90% of survey respondents reported feeling a renewed connection to their Latin American heritage, highlighting the meaningful impact and importance of culturally-rooted community gatherings.



Thursdays in Community and the "Textile Diary" Project

During Summer and Autumn 2024, *Thursdays in Community* emerged as one of the most engaging and impactful activities hosted by LAH as part of the National Lottery Community Fund (NLCF) funded programme. Designed as a weekly open space, this initiative invited anyone to participate in a relaxed environment dedicated to art-making, knowledge sharing, and informal training. Over the course of 17 sessions, the activity organically cultivated a regular group of participants who not only returned each week but also forged meaningful relationships through their shared creative experiences.

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A central feature of *Thursdays in Community* was its openness to collaborative facilitation, allowing artists and community members to propose and lead their own creative initiatives. This flexibility led to a fruitful partnership with Lucía Scarselletta, an Argentine artist based in London whose work explores the heritage and political meanings of textiles through her own project called *Diario Textil* (Textile Diary).

Diario Textil began as drop-in sessions but quickly gained traction, with a consistent group of 20 participants, half of whom attended nearly every session. The sessions aimed to create a collective tapestry for permanent display at LAH, serving both as a collaborative art piece and a reflection of the community's stories. The final artwork, measuring 160cm x 180cm, was composed of over one hundred individually woven pieces contributed by the participants.



More than a textile workshop series, *Thursdays in Community* provided a safe and welcoming space for individuals with migration backgrounds to express themselves, improve their manual skills, and share personal narratives.

"I'm grateful for the space I've been granted to develop this project and learn in-situ from all the participants. During the workshop we learned the basics of weaving and experimented with repurposed materials together, providing a safe space to gather safely, explore freely and push the creativity boundaries forward in order to think and create collectively a tapestry. The workshop has been pivotal in my personal growth as well. It gave me the opportunity to open the practice to a wider audience improving my skills on teaching and also understanding the attendees' needs. For example, I had the opportunity to work with elderly people that have different motricity and I had to set up a different loom for them, there were also people that struggled with anxiety that have told how much this activity has helped with their mental health. The project moved forward and during the last March I was granted by Get it Done with a studio at Bow Arts where the attendees from Latin American House came along to continue with the activities until returning to the Thursday in Community sessions. I'm beyond happy and willing to continue with this project in the future. The main aim is to create an arts project and more collective pieces that could be showcased in different spaces as we did during the Soho Connections Artist Takeover. "

Lucía Scarselletta, Artist and Facilitator of Diario Textil (January 2025)

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Collaborations and Alliances

Through this NLCF supported project, LAH significantly expanded its reach and influence by building strategic partnerships across academic, cultural, and grassroots sectors. We collaborated with leading universities, including the University of Cambridge, the London School of Economics, and University College London, by supporting research initiatives that aligned with its mission.

At the cultural level, LAH forged meaningful connections with institutions such as the British Library, the Royal Opera House, and the National Theatre, helping to broaden access to world-class cultural experiences through initiatives like discounted tickets for the community. A standout partnership with the Kiln Theatre included LAH's participation in their *Town Hall Talks* series and the use of their venue for our Arts Festival, which served as the culminating event of LAH's 40th anniversary celebrations.

LAH's also supported grassroots organisations throughout the NLCF project, helping to elevate the voices and cultural contributions of the Latin American community in London. Additionally, collaborations with Latin American embassies and consulates further enriched our project delivery by enabling co-hosted events and fostering stronger ties across the diaspora.

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Our Community Centre

At Latin American House, we offer a variety of spaces designed to meet diverse needs and bring people together, whether for meetings, workshops, community events, or private gatherings. With an easy booking process, an inviting atmosphere, and affordable rates, our venue is inclusive and welcoming to all.

Our largest event space, located on the top floor of our Community Centre, is a spacious and versatile hall ideal for hosting a wide range of activities from film nights and talks to workshops, concerts, and dance rehearsals. With a capacity of up to 60 people standing or 50 seated, it provides a flexible and comfortable setting for community gatherings, creative sessions, and special occasions.

We also offer an accessible ground-floor space suitable for all users, including those with mobility needs. Accommodating up to 40 people standing or 30 seated, this room is perfect for workshops, meetings, screenings, and interactive sessions. It features an accessible ramp, ensuring ease of access for individuals with reduced mobility, and provides a welcoming environment for collaborative and community-focused events.

In addition to our halls, we provide office spaces for regular hire, offering flexible and professional work environments for individuals and organisations across our community. These **spaces support** productivity while fostering connection and collaboration in a friendly and inclusive setting.

In 2024, our hire spaces continued to be an important source of income for Latin American House, generating revenue that directly supports the sustainability of our programmes and services. The regular hire of our halls and meeting rooms has allowed us to reinvest in community initiatives, strengthen our operations, and maintain a welcoming environment for all who use the centre.

Throughout the year, our spaces were hired for a wide range of activities, providing essential access for classes, workshops, rehearsals, and small community events. In addition to income-generating hires, we also offered the space free of charge to support grassroots groups, cultural activities, and social initiatives aligned with our mission. This reflects our commitment to empowering community-led projects that may otherwise struggle to find affordable venues.

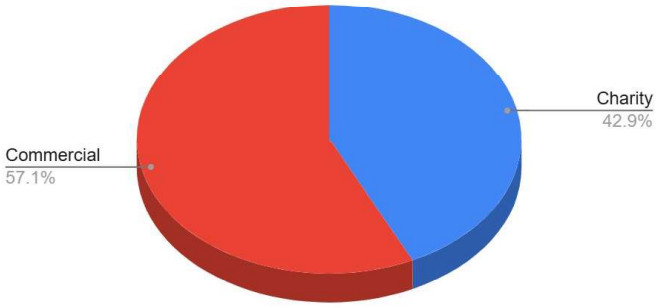
The income we receive from our regular hires helps us sustain Latin American House and the programmes we offer. At the same time, it allows us to provide our space free of charge to other community groups, enabling them to run activities, host events, and build connections within the neighbourhood.

Space Usage: Over the reporting period, a total of 21 bookings were made across our facilities. The majority of bookings took place in the Ground Floor Hall (11) and the Top Floor Hall (6), reflecting the

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popularity of these versatile event spaces. Smaller spaces such as the Cuba room (2), Brasil room (1), and one unspecified space were also used, demonstrating the range of options available to our community.

Hirer Type: Of the 21 bookings, 12 were by commercial organisations and 9 by charities, highlighting the diversity of groups utilising our spaces and the role of Latin American House as a hub for both community and professional activities.



Building improvements

During the year, a key achievement was securing additional funding from the VCSE Energy Efficiency Scheme to enhance the environmental impact of our building. With this matching grant, we implemented energy-saving measures such as installing double-glazed windows and upgrading our lighting systems. These improvements not only conserve energy and reduce our carbon footprint, but also allow us to allocate more resources to supporting Latin Americans in the UK and celebrating our rich cultural traditions. Together, we are strengthening our community while contributing to a greener future.






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Adult Learning

Our Adult Learning Programme aims to provide courses, work experience opportunities, and employability knowledge following initiatives designed to meet the specific needs and circumstances of our learners.

Recognising the diverse learning styles of adults, Latin American House focuses on lifelong learning that is practical and applicable to real-world situations

Throughout the year, we offered:

ESOL (English for Speakers of Other Languages) courses, supporting learners in developing their English for daily communication, work and community participation.

Latin American House works for the recognition , social inclusion and wellbeing of Latin Americans and other Spanish and Portuguese speaking migrants in London as well as the community and local neighbourhood in the Kilburn area and surroundings.

- Our educational partnership with Working Men's College seeks to:
- Help members develop life skills and support them in navigating and adapting to life in the UK.
- Encourage members to become more independent when accessing public services and other organisations.
- Include all people wherever they come from, although many members are from Latin America
- Engage with the local community
- Support members to improve their English for work and life.

Our ESOL classes are free of charge, specially offered to the most disadvantaged and learners are assessed based on a specific eligibility criteria, including immigration status and prioritising those in low income schemes.

Spanish classes for adults, these courses are designed to support adults learn or improve their Spanish language skills, following the common framework of reference for languages (CEFR) and are based on the communicative approach with consolidation of the four skills: reading, writing, listening and speaking.

Spanish Courses for Adults with a cultural approach that integrates themes connected to Latin America, its culture and heritage, providing learners with a deeper understanding of Latin American Spanish.

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Employability workshops, we offer employability workshops focused on CV preparation, interview skills, and effective workplace communication. As part of our Adult Learning Programme, all activities are delivered at our community centre in Kilburn. Throughout the year, we run a range of practical workshops designed to help participants strengthen their job-seeking skills and improve their confidence in the workplace.

Volunteering opportunities, offering volunteering opportunities allow adults to gain valuable work experience, contribute to the community, and develop practical skills in real-world settings. The tasks volunteers get involved in are as varied as the services we provide, and we ensure that all volunteers receive the necessary support and training to make a meaningful contribution while feeling like a valued member of the Latin American House team. In addition, volunteering gives you the chance to meet new people, improve your language skills, and enjoy the satisfaction of knowing you are helping those who need it most.



These activities create meaningful pathways for personal development, integration and increased confidence, while fostering a sense of belonging within the wider community.

During this year, **24 volunteers** contributed their time and skills to Latin American House, providing a combined total of **1,682 volunteer hours** to support our programmes and activities.

> *"Although I was born in the United Kingdom, my heart has always been with my Ecuadorian roots. Volunteering at Latin American House has allowed me to reconnect with my origins and passionately contribute to the strengthening of our Latin American community."*
>
> ***Volunteer Advice Programme***

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Our Online Conversation Spanish Club welcomed **18 participants**, providing a friendly and engaging space to practise and improve their Spanish language skills.

The ESOL course, delivered in partnership with Working Men's College, supported **22 participants** across **40 sessions**, providing a total of **80 hours** of English language learning throughout the year.

Our Adult Learning Programme focuses on providing accessible courses, work experience opportunities, and employability support tailored to the specific needs of our diverse adult learners. With an emphasis on lifelong learning and real-world application, the programme particularly supports disadvantaged individuals through free ESOL classes, offered based on clear eligibility criteria that prioritise low-income migrants and those with limited access due to immigration status.

The programme has been further strengthened by the active involvement of volunteers from the NLCF project, who have played a key role in referring beneficiaries from our welfare and cultural activities into learning opportunities. These volunteers have acted as a social and support hub, offering not just advice, but also guidance on English language acquisition, workplace integration, and navigating life in the UK.

As of this report, three Welfare Adviser Assistant volunteers continue to contribute weekly, delivering Information, Advice, and Guidance (IAG) services.

Digital transformation in the year

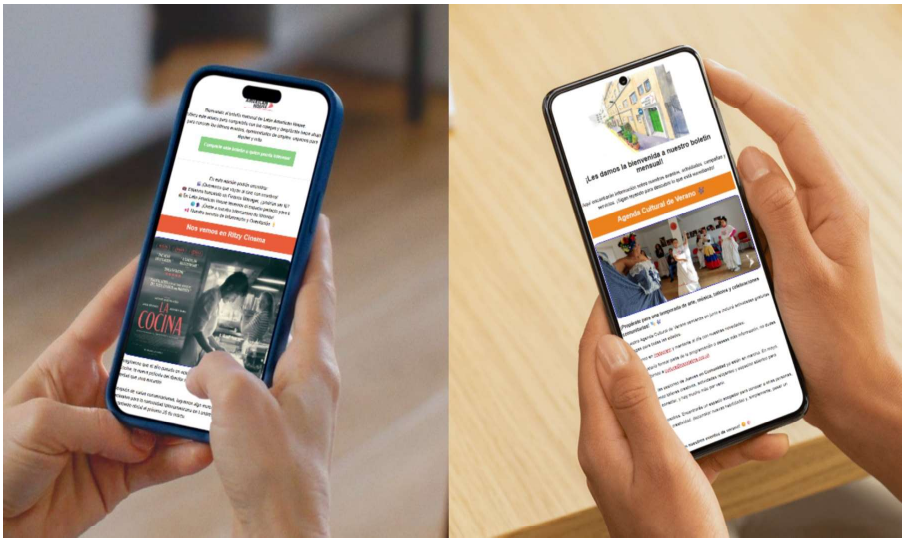
Following consultations with trustees, staff, and volunteers regarding the functionality, design, and usability of the LAH website, we decided to develop a new site. The updated website will enable staff to update content independently, improving efficiency and ensuring information remains current.

We chose Squarespace for its ease of use and changed our domain to latinamericanhouse.org.uk to better reflect our name and improve brand recognition. The new website also offers enhanced mobile access, strengthening our online presence and ability to better communicate with our service users.

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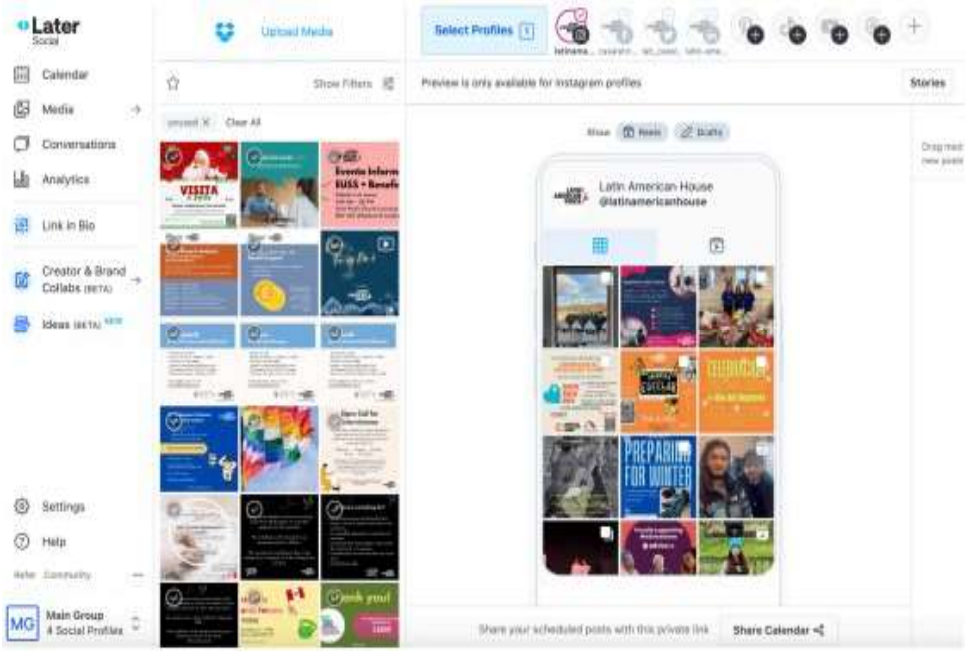


We also redesigned our newsletter to enhance readability and boost engagement. The previous version was text-heavy, so we introduced a cleaner layout with a white background, larger visuals, and more concise text. This new format encourages readers to explore further by linking directly to our website and social media channels.



In this reporting period, we strengthened our digital systems by adopting new tools for social media planning and cybersecurity. For example, we implemented “Later” to streamline content scheduling.

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Digital Campaigns

As part of our commitment to community safety, inclusion, and empowerment, LAH developed a targeted Hate Crime Awareness Campaign in 2024–2025. This initiative was co-created with a group of volunteers, staff, and service users, following a series of learning and reflection sessions exploring how hate crime impacts the Latin American and wider migrant communities in London.

Through these collaborative sessions, participants discussed real experiences, identified gaps in awareness and support, and worked together to shape a culturally and linguistically relevant response. The result was a digital campaign that included social media content and a bilingual, community, specific fotonovela, a visual storytelling resource that re-enacts a hate crime scenario and guides individuals on how to respond, seek support, and assert their rights. This format was intentionally chosen for its accessibility and cultural familiarity, especially among Latin American audiences, and was shared widely across our email networks and social platforms to maximise reach and engagement.

This campaign was developed as part of our participation in the Hate Crime Community Outreach and Resilience Project, commissioned by the Mayor's Office for Policing and Crime (MOPAC) and delivered by Protection Approaches. Through this programme, LAH joined a network of ten London-based community organisations working with groups vulnerable to hate crime. The

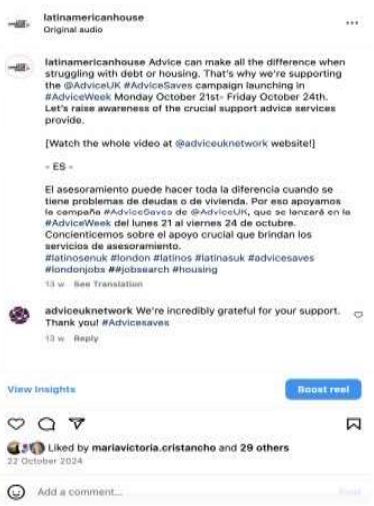
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project's objectives included increasing awareness of hate crime, equipping community members to provide initial support to victims, building connections with local authorities and civil society stakeholders, and strengthening the long-term capacity of organisations to continue hate crime prevention and response work.

By participating in this initiative and developing our own culturally specific campaign, LAH has taken an important step in addressing the often-overlooked issue of hate crime within our community: raising awareness, reducing stigma, and promoting resilience. We remain committed to continuing this work through further training, partnerships, and resource development in the years ahead.







We also participated in the #AdviceSaves campaign led by AdviceUK, joining a national effort to highlight the vital role of advice services in supporting vulnerable communities. As an organisation providing frontline advice and advocacy, our involvement in this collective action was a key opportunity to amplify the voices of both service users and advice workers. The campaign called on the government to recognise and invest in the advice sector, emphasising its essential role in promoting social justice, preventing crises, and supporting long-term wellbeing, particularly for marginalised and migrant communities like those we serve at LAH.

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Monitoring and Evaluation - Highlights 2024-25

Metric	Actual	Status	Notes
Facebook Like Pages	6,600	Goal Exceeded	Growth appears stable throughout the project, indicating consistent engagement
Instagram Followers	4,507	Goal Exceeded	Surpassed the target, showing positive audience growth
Newsletter Subscribers	7,756	Goal Exceeded	This remains our most effective communication tool with stakeholders, reflecting strong interest in receiving updates via email to stay informed about our services and activities

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Learnings and looking forward to the future

Throughout 2024 - 2025, Latin American House (LAH) has continued to engage with a vibrant and growing community seeking opportunities to reconnect with their cultural heritage. This year, we have seen growing engagement from individuals and families seeking reliable support, opportunities for connection, education and spaces to celebrate their cultural heritage.

As we look toward a new year , Latin American House (LAH) is preparing to build on the progress made in recent years, strengthening our role as a trusted and inclusive hub for the Latin American and wider migrant community in London. Our vision for the year ahead focuses on expanding opportunities, improving access to essential services, and deepening our cultural and social impact.

We also reaffirm our commitment to fostering an inclusive and welcoming environment for all. At LAH, no one is discriminated against based on identity or any protected characteristic. Over the past year, we have navigated a range of perspectives on inclusive language such as the use of “Latinx” or gender-neutral Spanish forms like “todes” and we have approached these conversations with empathy and openness. These discussions have strengthened our resolve to uphold inclusive communication as an essential part of our work.

Thanks to the continued support of our funders and supporters, we have expanded our reach and strengthened our impact across advice services, cultural activities, and digital transformation. These improvements are now firmly embedded within our organisational structure, ensuring long-term sustainability and enhancing the quality and accessibility of our services.

Moving forward, our focus remains on providing responsive, community-led programmes that promote resilience, wellbeing, and a stronger sense of belonging among Latin American and other migrant communities across London.

Financial review

During the year, the charity received total income of £478,363 and incurred total expenditure of £478,115, resulting in a surplus of £248. The trustees are satisfied that the charity remains financially stable.

Reserves Policy and Position

The charity’s reserves policy aims to maintain free reserves equivalent to 3 months of operating costs. At year end, reserves stood at £92,018 (including winding up reserve and working capital reserve) which the trustees consider adequate and in line with policy.

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Financial Controls and Risk

The trustees have maintained appropriate financial controls and reviewed key financial risks, including income sustainability and cost pressures. Steps are taken to mitigate these risks through budgeting and regular monitoring.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 30/01/2026 and signed on behalf of the board of trustees by:

DocuSigned by:
Enrique Saenz
0A5FBE18A04E453...

Mr Enrique Saenz

Trustee

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LATIN AMERICAN HOUSE

Company Limited by Guarantee

Independent Auditor's Report to the Members of LATIN AMERICAN HOUSE

Year ended 31 March 2025

Opinion

We have audited the financial statements of LATIN AMERICAN HOUSE (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

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Other information

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

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

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

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

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Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

Based on our understanding of the Charity and its activities, we identified that the principle risk of non-compliance with law and regulations related to the Charities Act 2011, the Charities Statements of Recommended Practice, UK tax legislation, pensions legislation, employment regulation and health and safety regulation, anti-bribery, corruption and fraud, money laundering and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the presentation of the financial statements, such as the Companies Act 2006.

We evaluated the trustees' and managements' incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principle risk were related to manual journal entries to manipulate financial performance, management bias through judgements and assumptions is significant accounting estimates, in particular in relation to use of restricted grant funds, and significant one off or unusual transactions.

Our audit procedure were designed to response to those identified risk, including non-compliance with law and regulations (irregularities) and fraud that re material to the financial statements. Our audit procedure included but were not limited to:

- Discussing with the trustees and management their policies and procedure regarding compliance with law and regulations;
- Communicating identified laws and regulations throughout our engagement team and remaining alert to any indications of non-compliance throughout our audit ; and
- Considering the risk of acts by the Charity which were contrary to applicable laws and regulations, including fraud.

Our audit procedures in relation to fraud included but were not limited to:

- Making enquiries of the trustees and management on whether they had knowledge of any actual, suspected or alleged fraud;
- Gaining an understanding of the internal controls established to mitigate risks to fraud;
- Discussing amongst the engagement team the risks of fraud; and
- Addressing the risks of fraud through management override of controls by performing journal entry testing.

There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities including fraud rests with management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

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

Use of our report

This report is made solely to the charity's members, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Saleemi Associates
Saleemi Associates (Jan 30, 2026 17:24:27 GMT)
Saleemi Associates
Chartered accountants & statutory auditor
792 Wickham Road
Croydon CR0 8EA

Date: 30/01/2026

Saleemi Associates is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

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LATIN AMERICAN HOUSE

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

	Note	2025 Unrestricted funds £	2025 Restricted funds £	2025 **Total funds** £	2024 Total funds £
Income and endowments					
Donations and legacies	**5**	13,817	–	13,817	7,139
Charitable activities	**6**	184,992	241,577	426,569	442,836
Other trading activities	**7**	36,045	–	36,045	33,900
Investment income	**8**	1,932	–	1,932	1,940
Total income		236,786	241,577	478,363	485,815
Expenditure					
Expenditure on charitable activities	**9,10**	263,939	214,176	478,115	486,559
Total expenditure		263,939	214,176	478,115	486,559
Net income/(expenditure) and net movement in funds		(27,153)	27,401	248	(744)
Reconciliation of funds					
Total funds brought forward		2,825,671	–	2,825,671	2,826,415
Total funds carried forward		2,798,518	27,401	2,825,919	2,825,672

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

The notes on pages 38 to 47 form part of these financial statements.

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LATIN AMERICAN HOUSE

Company Limited by Guarantee

Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	**15**	2,709,382	2,706,500
Current assets			
Debtors	**16**	53,219	32,590
Cash at bank and in hand		78,992	204,489
		132,211	237,079
Creditors: amounts falling due within one year	**17**	15,674	117,908
Net current assets		116,537	119,171
Total assets less current liabilities		2,825,919	2,825,671
Net assets		2,825,919	2,825,671
Funds of the charity			
Restricted funds		27,401	–
Designated fund			
• Wind up reserve		20,000	61,000
• Working capital reserve		40,000	51,000
• Property cost		206,500	206,500
Unrestricted funds:			
• Revaluation reserve		2,500,000	2,500,000
• General funds		32,018	7,172
Total unrestricted funds		2,798,518	2,825,672
Total charity funds	**20**	2,825,919	2,825,672

For the year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

The statement of financial position
continues on the following page.

The notes on pages 38 to 47 form part of these financial statements.

Docusign Envelope ID: 83DDA629-8A98-47F0-B0D6-62BA8C8165C3

LATIN AMERICAN HOUSE

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 March 2025

These financial statements were approved by the board of trustees and authorised for issue on 30/01/2026……., and are signed on behalf of the board by:

DocuSigned by:
Enrique Saenz
0A5FBE18A04E453...
Mr Enrique Saenz
Trustee

The notes on pages 38 to 47 form part of these financial statements.

Docusign Envelope ID: 83DDA629-8A98-47F0-B0D6-62BA8C8165C3

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Latin American House, 10 Kingsgate Place, Kilburn, London, NW6 4TA.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

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3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

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3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	20% straight line
Equipment	-	20% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

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3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The Charity is a registered in Companies House as Company limited by guarantee and has no share capital. Every member of the Company undertakes to contribute such amount as my be required (not exceeding 1 (pounds)) to the Company's assets if it should be wound up while he or she is a member or within a year after he or she ceases to be member, for payment of the Company's debts and liabilities contracted before he or she ceases to be a member, and of the cots, charges and expenses of winding up, and for the adjustment of the rights of the contributories among themselves.

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5. Donations and legacies

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Donations				
Donations & Other	1,133	1,133	3,286	3,286
Corporate donations	12,684	12,684	3,853	3,853
	13,817	13,817	7,139	7,139

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Children's Education	98,876	58,807	157,683
Adult Community Learning	–	–	–
Advice	11,053	70,646	81,699
Culture	346	27,956	28,302
Corporate	74,717	84,168	158,885
	184,992	241,577	426,569

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Children's Education	64,470	155,064	219,534
Adult Community Learning	–	1,600	1,600
Advice	–	55,304	55,304
Culture	2,459	19,880	22,339
Corporate projects	66,837	77,222	144,059
	133,766	309,070	442,836

7. Other trading activities

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Restaurant lease income	36,045	36,045	33,900	33,900

8. Investment income

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	1,932	1,932	1,940	1,940

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9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Corporate projects	19,608	77,403	97,011
Children's Education	100,542	37,328	137,872
Adult Community Learning	–	–	–
Advice	–	72,958	72,958
Culture	–	26,487	26,486
Support costs	143,789	–	143,789
	263,939	214,176	478,115

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Corporate projects	17,655	77,222	94,877
Children's Education	27,284	155,064	182,348
Adult Community Learning	1,730	1,601	3,331
Advice	571	55,302	55,873
Culture	1,830	19,881	21,710
Support costs	128,418	–	128,418
	177,488	309,070	486,559

10. Support costs allocation between charitable activities

	Total funds 2025 £	Total fund 2024 £
Corporate projects	51,517	43,646
Children's Education	43,274	37,175
Advice	28,850	24,175
Culture	13,738	11,339
Adult Community Learning	–	6,607
Governance costs	6,410	5,479
	143,789	128,418

Support cost include Building costs, Utilities, Core Staff and General Admin costs.

11. Net income/ (expenditure)

Net income/ (expenditure) is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	255	1,569

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12. Auditors remuneration

	2025	2024
	£	£
Fees payable for the audit of the financial statements	2,300	2,196

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	275,212	294,581
Social security costs	15,039	15,629
Employer contributions to pension plans	15,825	16,168
	306,076	326,378

The average full-time equivalent head count of employees during the year was 10 (2024:11).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees

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15. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Equipment £	**Total £**
Cost				
At 1 April 2024	2,706,500	11,841	–	2,718,341
Additions	–	–	3,137	3,137
At 31 March 2025	2,706,500	11,841	3,137	2,721,478
Depreciation				
At 1 April 2024	–	11,841	–	11,841
Charge for the year	–	–	255	255
At 31 March 2025	–	11,841	255	12,096
Carrying amount				
At 31 March 2025	2,706,500	–	2,882	2,709,382
At 31 March 2024	2,706,500	–	–	2,706,500

All the condition on our property acquisition have now been met, and therefore the building at 10 Kingsgate Place is now fully owned by Latin American House. The building has been revalued and is presented on the balance sheet at its revalued amount

16. Debtors

	2025 £	2024 £
Trade debtors	3,814	2,590
Other debtors-cash float held at payroll company	33,000	30,000
Other debtors-Grant receivable, prepayments, etc.	16,405	–
	53,219	32,590

17. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	2,831	38,879
Accruals and deferred income	3,700	74,168
Other creditors-LB of Camden refundable	4,794	–
Refundable deposits	4,349	4,861
	15,674	117,908

18. Deferred income

	2025 £	2024 £
Amount deferred in year	–	73,716

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19. Pensions and other post-retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £15,825 (2024: £16,168).

20. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
General funds	7,172	236,786	(263,939)	52,000	32,018
Revaluation reserve	2,500,000	–	–	–	2,500,000
Designated Fund					
• Wind up reserve	61,000	–	–	(41,000)	20,000
• Working capital reserve	51,000	–	–	(11,000)	40,000
• Property fund	206,500	–	–	–	206,500
	2,825,672	236,786	(263,939)	–	2,798,518

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
General funds	50,317	176,745	(177,488)	(42,402)	7,172
Revaluation reserve	2,500,000	–	–	–	2,500,000
Designated Fund					
• Wind up reserve	69,598	–	–	(8,598)	61,000
• Working capital reserve	–	–	–	51,000	51,000
• Property fund	206,500	–	–	–	206,500
	2,826,415	176,745	(177,488)	–	2,825,672

Restricted funds

	At 1 April 2024 £	Income £	Expenditure £	At 31 March 2025 £
Restricted Fund	–	241,577	(214,176)	27,401

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
Restricted Fund	–	309,070	(309,070)	–

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21. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Tangible fixed assets	2,709,382	–	2,709,382
Current assets	104,810	27,401	132,211
Creditors less than 1 year	(15,674)	–	(15,674)
Net assets	2,798,518	27,401	2,825,919

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	2,706,500	–	2,706,500
Current assets	237,079	–	237,079
Creditors less than 1 year	(117,908)	–	(117,908)
Net assets	2,825,671	–	2,825,671

22. Legal and regulatory matters

At the reporting date, the charity was involved in an Employment Tribunal claim brought by a former employee and is currently awaiting the Tribunal's decision. No provision has been recognised in the financial statements as the Trustees consider that the outcome of the proceedings remains uncertain and an outflow of economic benefits is not considered probable at the reporting date. Based on information currently available, the potential financial exposure is not known for the current financial statements. The Trustees will continue to review the matter as it progresses.

LATIN AMERICAN HOUSE

England & Wales - Charity number 1127253

Accounts

COMPANY REGISTRATION NUMBER: 06720498
CHARITY REGISTRATION NUMBER: 1127253

LATIN AMERICAN HOUSE

Company Limited by Guarantee

Financial Statements

31 March 2024

SALEEMI ASSOCIATES
Chartered accountants& statutory auditor
792 Wickham Road
Croydon CR0 8EA

LATIN AMERICAN HOUSE

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2024

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LATIN AMERICAN HOUSE

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report

Year ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name	LATIN AMERICAN HOUSE
Charity registration number	1127253
Company registration number	06720498
Principal office and registered office	Latin American House 10 Kingsgate Place Kilburn London NW6 4TA
The trustees	Enrique Saenz De Sicilia (co-chair) Inés Marcela Hermida (co-chair) Henry Stanley Webb Lina Rodriguez Maria Agustina Oliveri Mariann Soadd Sarquis Sepulveda Miguel Mercado - resigned 14th Sept 2023 Raul Valdivia - resigned 30th June 2023
Auditor	Saleemi Associates Chartered accountants & statutory auditor 792 Wickham Road Croydon CR0 8EA

Co-Chairs' Report 2023-2024

It is with great pleasure presenting our annual report for 2023-2024, a year that marked a significant milestone for Latin American House - our 40th anniversary celebrations.

Our organization has continued to make substantial impacts across multiple service areas. Our Advice Services supported almost one thousand service users, with a 25% increase in case volume driven by the ongoing cost-of-living crisis. We are particularly proud of maintaining our Advice Quality Standard (AQS) certification, a testament to our commitment to delivering high-quality, reliable support.

One of many festivals in celebration of our 40th-anniversary brought together over 400 participants, 25 entrepreneurs, and 15 community artistic performances. This celebration not only commemorated our history but also showcased the rich cultural tapestry of the Latin American community in London.

The year has not been without challenges. We faced financial pressures, with a deficit in the previous financial year and the need to build our reserves. Our board has been proactive in addressing these challenges, developing strategic plans for financial stability, exploring new partnerships, and enhancing our grant management processes.

Our future plans are ambitious yet focused. We aim to expand our advice and educational services, develop targeted support for elderly community members, enhance mental health and well-being initiatives, strengthen our digital engagement and explore new fundraising and partnership opportunities

I want to extend my deepest gratitude to our dedicated staff, volunteers and fellow Trustees. And particularly the Latin American individuals and families we serve: you are the heart of the Latin American House. Your stories, resilience, and trust inspire us daily.

The support from funders and sponsors makes our work possible - thank you

As we move forward, we remain dedicated to our mission of supporting, empowering, and celebrating the Latin American community in London.

With gratitude and hope,



Inés Hermida and Enrique Saenz

Co-Chairs, Latin American House

Introduction

Latin American House (LAH) has continued to support the Latin American community in London through a variety of services and programs. This Trustees report provides an overview of our activities, achievements, and financial performance over the past year.

Key Achievements

Advice Services

Welfare and Benefits Advice: Supported 922 service users, with a notable increase in case volume due to the cost-of-living crisis. Achieved the Advice Quality Standard (AQS) certification renewal with merit.

The service saw a significant increase in demand due to the ongoing cost-of-living crisis, with a 25% rise in case volume compared to the previous year. We attribute the surge to the growing number of Latin American migrants arriving in the UK and the aging population within the established community, which has led to a higher demand for pension-related information and support for those not eligible for pension entitlements.

Throughout 2023, the service provided information, advice, and support to users through drop-in sessions and regular appointments, addressing individual cases, including those requiring floating support.

The majority of inquiries were related to benefit application procedures, but the service also extended support to private housing issues such as rent arrears, disrepair, and evictions. This was achieved in collaboration with volunteers and external partners.

AQS certification has been testament to the outstanding work carried out by the organisation. The auditor recognised the excellence of the service but also recommended the recruitment of a junior adviser to further enhance and support operations. This achievement underscores the organisation's commitment to maintaining high standards and continuous improvement in its advice services, ensuring that the community receives reliable and effective support.

Immigration Services: Re-established partnership with *Seraphus* Solicitors for immigration advice. Working on a comprehensive evaluation plan for Trust for London.

This service has also been crucial in supporting the Latin American community. The service has provided essential guidance on immigration procedures, helping new arrivals navigate the complexities of the UK immigration system. This support has been vital in ensuring that migrants can settle and become recognised into the community smoothly.

Children and Young People

Saturday School: The programme focused on enhancing the quality of education and securing a quality mark for the school. Despite some challenges in maintaining continuous involvement, these efforts laid a strong foundation for future improvements in the school's educational standards.

Holiday Camps: Successfully hosted a half-term day camp with 7-10 children per day, self-funded through participation fees. The Lego Club, launched during a half-term, received enthusiastic participation from children and positive feedback from parents. The outing was funded by the John Lyon's Charity (JLC) Short Holiday Fund. This trip was highly appreciated by the children, who rated it "11 out of 10," and it provided a memorable and educational experience for all participants. The club's activities, which included imaginative and creative storytelling, helped in developing the children's social and cognitive skills.

Communities and Cultures

Events and Activities: In its dynamic second year, the Latin American House's Community and Culture Programme delivered a variety of activities, most notably a 40th-anniversary festival. This milestone event was attended by over 400 participants and featured 25 entrepreneurs and 15 community-based artistic performances. The festival served as a vibrant platform for artistic expression and community bonding, celebrating four decades of the Latin American House's presence in London and highlighting the richness and resilience of Latin American culture.

One of many of the festivals around the 40th-anniversary of Latin American House brought together diverse voices, creating a space for artistic expression and community engagement. It not only marked a significant milestone for the organisation but also showcased the cultural heritage and contributions of the Latin American community in London. The event underscored the importance of cultural preservation and community solidarity, fostering a sense of pride and recognition among participants.

Additionally, the organisation embarked on a multimedia project titled 'Arraigados,' which captured the voices of 16 migrants through family photography and interviews. This project highlighted the personal stories and experiences of Latin American migrants, emphasizing the Latin American House's role as a thriving cultural and community hub. 'Arraigados' played a crucial role in fostering understanding and integration within the vibrant London landscape, particularly in the post-pandemic reality.

The programme also saw multicultural participation in various activities, such as conversation sessions in English, training workshops in entrepreneurship, and diverse cultural events. These activities reflected the community's thirst for recognition and mutual understanding, demonstrating the Latin American House's commitment to supporting the cultural and social needs of its members. Through these initiatives, the Latin American House continues to promote cultural exchange and community cohesion, making a significant impact on the lives of Latin American migrants in London.

Digital Transformation and communications

In what was the second year of its Digital Transformation process, Latin American House achieved several key milestones. One significant development was the seamless integration of Sharesy into the organization's website, which streamlined the booking process for community centre spaces. This integration not only improved the website's aesthetics but also leveraged Sharesy's customer support services to manage inquiries and efficiently process bookings and payments. This enhancement has greatly facilitated user interactions and operational efficiency.
To commemorate its 40th anniversary, Latin American House designed a new logo in consultation with the team. This emblematic design has become a hallmark of the anniversary celebrations and inspired the creation of exclusive merchandise, such as tote bags and t-shirts. The new logo and merchandise have helped to mark this significant milestone and promote the organization's identity and legacy.

The highest communication engagement of the year occurred during the coverage of the 40th-anniversary celebration held in October 2023. This event led to the establishment of a corporate partnership, who provided volunteers to support the event and created a promotional video. The partnership and the event's success highlighted the organization's ability to engage with the community and corporate partners effectively, enhancing its visibility and outreach.

In September 2023, Latin American House established a WhatsApp community group, initially connecting with 337 members. This group has become a vital tool for sharing updates about services and cultural events, proving to be the most effective way to connect with users. The preference for WhatsApp and word-of-mouth communication among users has facilitated immediate and widespread information dissemination. Additionally, the organization received a congratulatory letter from the Mayor of London as part of the 40th-anniversary celebrations, recognising the positive impact and communication of its outcomes over the years.

Nursery (Centro Infantil Menchu)

For most of the year (2023-24) this service operated at full capacity with 22 children enrolled. It continued to provide high-quality early years education despite staff recruitment challenges.

During the period the staff-to-child ratios were maintained and a register was meticulously maintained to record attendance, ensuring accurate tracking of each child's presence. The key person system was effectively implemented, with each staff member responsible for a small group of children. This system ensured that children felt safe and cared for, with key persons recording observations, writing progress reports, and sharing information with parents to address any concerns or developmental needs. The key persons also supported the children's physical needs, including nappy changing, toileting, and dressing.

The typical nursery day at Menchu Nursery was structured to provide a consistent routine for both children and staff. The nursery operated from 9 am to 4 pm, Monday to Friday, during term time. This structured schedule helped maintain a stable and nurturing environment for the children.

Team performance and staff management were closely monitored through regular reviews, appraisals, and action plans. Ongoing evaluation process was crucial in maintaining high standards of care and addressing any areas for improvement within the team.

However, at the end of the period the prospects for the Nursery were uncertain. One of the key challenges for this service, in the context of Latin American House mission, has been the fewer families with a Latin American background that the service was able to attract over the last few years.

Adult Education and Skills

Through our Adult Education and Skills programme, we have worked towards establishing a **new partnership with Working Men's College** to deliver ESOL (English for Speakers of Other Languages) courses to Latin American users and the local community in Kilburn.

After several years of collaboration with **Camden Adult Community Learning (ACL)**, our partnership concluded in 2024. This prompted us to reflect on how we can improve our service delivery by utilising our in-house team and resources. One contributing factor to the end of this agreement was the low attendance at the ESOL and Digital Skills classes provided by Camden ACL, compared to the higher participation in English classes offered directly by Latin American House.

In response, we submitted a **grant proposal to the City Bridge Foundation** at the start of 2024. This proposal, currently under review, seeks core funding to enhance our capacity for expanding this programme. Looking ahead, one of our planned initiatives is to introduce fee-paying Spanish classes for adults, generating income that can be reinvested to strengthen our Adult Education and Skills provision.

Through careful allocation of resources, Latin American House is committed to reinstating ESOL classes independently, without reliance on external partnerships. Additionally, we aim to offer Digital Skills, Employability training, and life skills courses to help adults—particularly those facing language and technological barriers—navigate life in the United Kingdom.

Community Centre

This year, our Community Centre has played a vital role in the continued development of Latin American House. We have welcomed a diverse range of participants and users, including individuals from various South and Central American countries as well as international visitors. Our Centre has provided essential services and hosted activities that cater to both our core community and external audiences who value the inclusive spaces and vibrant programmes we offer.

Throughout the year, we have **continued to license our spaces** to a range of regular hirers. These include a music studio, a photography studio, a youth club, a restaurant, and the newest addition, another charity, the Asma Community Group, which supports the Somali community in Brent.

A key achievement this year was securing funding from the **VCSE Energy Efficiency Scheme** to enhance the sustainability of our community building. With this support, we implemented energy-saving measures such as installing double-glazed windows and upgrading our lighting systems. These improvements not only conserve energy and reduce our carbon footprint but also allow us to allocate more resources toward supporting Latin Americans in the UK and celebrating our rich cultural traditions. Together, we are not only building a stronger community but also contributing to a greener future.

In addition, we were honoured to be **approached by the Embassy of the Dominican Republic** to host their general elections for the Dominican diaspora residing in the UK. This demonstrated a significant vote of confidence in our ability to deliver a professional and secure event. The two-day hire enabled the diplomatic body to set up, manage the election process, and securely collect and transport the votes for counting.

Through our Community Centre, we have also **strengthened our relationships with corporate partners** by offering meaningful one-off volunteering opportunities to enhance the building. This year, we welcomed the support of employees from MSD Alianza and Expedia Travel Group, who generously dedicated one of their volunteering days to redecorate two of our offices and clear out our basement. The cleared items were donated to our users and other charities, ensuring they were put to good use.

Governance

Board Membership and Succession Planning: At the year's AGM all trustees at the time remained in their positions, with one (Miguel Mercado) announcing formalising his resignation and handover. The board discussed and started to work on a structured succession plan, approving a policy that outlines trusteeship timelines for each current trustee. This plan aims to ensure a smooth transition and continuity in governance.

Business Plan and Strategic Direction: Throughout the year strategic planning activities focused on navigating away from the financial and operational challenges posed by the post-COVID-19 environment. The discussions focused on maintaining financial stability, with an emphasis on securing new grants and renewing existing ones, as most current grants are set to expire in 2025. The trustees also explored potential partnerships and sponsorships, considering the reputational risks and the need for a robust screening process to evaluate corporate partners. Additionally, the board of Trustees recognised the importance of long-term planning and systematic grant management to avoid short-term, low-impact projects. Efforts were made to enhance the organization's capacity to track social impact and involve users in this process, aiming to attract private funding and ensure sustainable growth. The Trustees also addressed the need for better dissemination internally of funding needs and the development of a sponsorship pack to clearly communicate the benefits to potential sponsors and partners.

Risk Management and Financial Oversight: The risk register was updated to reflect the high risk associated with the erosion of general reserves, which ended the 2022-23 financial year with a £34k deficit. Financial oversight was undertaken by approving quarterly accounts and budget reviews. The board also discussed the need to increase reserves overall to £100k from the past reserve level of £70k.

Trustee Recruitment and Board Review: The trustee recruitment process identified candidates with backgrounds in real estate and business development, resulting in the appointment of Lina Rodríguez with expertise in legal matters particularly regarding the management of facilities by charities. The board also emphasized the need for ongoing recruitment to fill gaps in social enterprise and talent development expertise. A board review was deemed necessary, with plans for a self-reflection exercise. Additionally, the board discussed the need for a comprehensive governance review and the development of a work plan for the next 2-3 years, utilizing tools such as NCVO's Governance Wheel.

LAH aims to strengthen its organizational framework and enhance its ability to fulfil its mission effectively. Trustees are committed to continuous improvement and will monitor the implementation of these measures to ensure sustained progress.

Future Plans

Service Expansion: Plan to expand advice services and educational programs. Exploring new initiatives to support the elderly Latin American community, the mental health and well-being of our community as a whole.

Digital Engagement: Continue to enhance our digital presence and engagement through social media and online services.

Fundraising and Partnerships: Strengthen existing partnerships and explore new funding opportunities to ensure the sustainability of our programs.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 16 January 2025 and signed on behalf of the board of trustees by:



Inés Hermida and Enrique Saenz

Co-Chairs, Latin American House

LATIN AMERICAN HOUSE

Company Limited by Guarantee

Independent Auditor's Report to the Members of LATIN AMERICAN HOUSE

Year ended 31 March 2024

Opinion

We have audited the financial statements of LATIN AMERICAN HOUSE (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

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

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. Based on our understanding of the Charity and its activities, we identified that the principle risk of non-compliance with law and regulations related to the Charities Act 2011, the Charities Statements of Recommended Practice, UK tax legislation, pensions legislation, employment regulation and health and safety regulation, anti-bribery, corruption and fraud, money laundering and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the presentation of the financial statements, such as the Companies Act 2006.

We evaluated the trustees' and managements' incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principle risk were related to manual journal entries to manipulate financial performance, management bias through judgements and assumptions is significant accounting estimates, in particular in relation to use of restricted funds, and significant one off or unusual transactions.

Our audit procedure were designed to response to those identified risk, including non-compliance with law and regulations (irregularities) and fraud that re material to the financial statements. Our audit procedure included but were not limited to:

- Discussing with the trustees and management their policies and procedure regarding compliance with law and regulations;
- Communicating identified laws and regulations throughout our engagement team and remaining alert to any indications of non-compliance throughout our audit ; and
- Considering the risk of acts by the Charity which were contrary to applicable laws and regulations, including fraud.

Our audit procedures in relation to fraud included but were not limited to:

- Making enquiries of the trustees and management on whether they had knowledge of any actual, suspected or alleged fraud;
- Gaining an understanding of the internal controls established to mitigate risks to fraud;
- Discussing amongst the engagement team the risks of fraud; and
- Addressing the risks of fraud through management override of controls by performing journal entry testing.

There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities including fraud rests with management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description

forms part of our auditor's report.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Saleemi Associates
Chartered accountants & statutory auditor
792 Wickham Road
Croydon CR0 8EA

Date: 20/01/2025

Saleemi Associates is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

LATIN AMERICAN HOUSE

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

	Note	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Income and endowments					
Donations and legacies	5	7,139	–	7,139	8,200
Charitable activities	6	133,766	309,070	442,836	405,746
Other trading activities	7	33,900	–	33,900	31,928
Investment income	8	1,940	–	1,940	1,589
Total income		176,745	309,070	485,815	447,463
Expenditure					
Expenditure on charitable activities	9,10	177,488	309,070	486,559	481,351
Total expenditure		177,488	309,070	486,559	481,351
Net expenditure and net movement in funds		(744)	–	(744)	(33,888)
Reconciliation of funds					
Total funds brought forward		2,826,415	–	2,826,415	2,860,304
Total funds carried forward		2,825,672	–	2,825,672	2,826,415

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

The notes on pages 16 to 25 form part of these financial statements.

LATIN AMERICAN HOUSE

Company Limited by Guarantee

Statement of Financial Position

31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	**15**	2,706,500	2,708,069
Current assets			
Debtors	**16**	32,590	41,917
Cash at bank and in hand		204,489	180,952
		237,079	222,869
Creditors: amounts falling due within one year	**17**	117,908	104,522
Net current assets		119,171	118,347
Total assets less current liabilities		2,825,671	2,826,416
Net assets		2,825,671	2,826,416
Funds of the charity			
Unrestricted funds:			
Revaluation reserve		2,500,000	2,500,000
General funds		7,172	50,317
Designated fund			
• Wind up reserve		61,000	69,598
• Working capital reserve		51,000	
• Property cost		206,500	206,500
Total unrestricted funds		2,825,672	2,826,415
Total charity funds	**20**	2,825,672	2,826,415

For the year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

The statement of financial position
continues on the following page.

The notes on pages 16 to 25 form part of these financial statements.

Statement of Financial Position *(continued)*

31 March 2024

These financial statements were approved by the board of trustees and authorised for issue on 16 January 2025 , and are signed on behalf of the board by:



Inés Hermida and Enrique Saenz

Co-Chairs, Latin American House

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Latin American House, 10 Kingsgate Place, Kilburn, London, NW6 4TA.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. **Accounting policies** *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

3. **Accounting policies** *(continued)*

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	20% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

3. **Accounting policies** *(continued)*

Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The Charity is a registered in Companies House as Company limited by guarantee and has no share capital. Every member of the Company undertakes to contribute such amount as my be required (not exceeding 1 (pounds)) to the Company's assets if it should be wound up while he or she is a member or within a year after he or she ceases to be member, for payment of the Company's debts and liabilities contracted before he or she ceases to be a member, and of the cots, charges and expenses of winding up, and for the adjustment of the rights of the contributories among themselves.

5. Donations and legacies

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Donations				
Donations & Other	3,286	3,286	3,364	3,364
Corporate donations	3,853	3,853	4,836	4,836
	7,139	7,139	8,200	8,200

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Corporate	66,837	77,222	144,059
Children's Education	64,470	155,064	219,534
Legal & Advice Services	–	55,304	55,304
Culture	2,459	19,880	22,339
Adult Community Learning	–	1,600	1,600
	133,766	309,070	442,836

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Corporate	50,733	40,184	90,917
Children's Education	69,142	120,074	189,217
Legal & Advice Services	–	90,798	90,798
Culture	1,667	25,704	27,371
Adult Community Learning	43	7,400	7,443
	121,585	284,160	405,746

7. Other trading activities

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Restaurant lease income	33,900	33,900	31,928	31,928

8. Investment income

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	1,940	1,940	1,589	1,589

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Corporate projects	17,655	77,222	94,877
Children's Education	27,284	155,064	182,348
Legal & Advice Services	571	55,302	55,873
Culture	1,830	19,881	21,710
Adult Community Learning	1,730	1,601	3,331
Support costs	128,418	–	128,418
	177,488	309,070	486,559

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Corporate projects	–	36,211	36,211
Children's Education	74,852	120,074	194,927
Legal & Advice Services	–	75,385	75,385
Culture	–	25,126	25,127
Adult Community Learning	390	7,400	7,790
Support costs	117,544	24,369	141,914
	192,786	288,565	481,351

10. Support costs allocation between charitable activities

	Total funds 2024 £	Total fund 2023 £
Corporate projects	43,646	22,533
Children's Education	37,175	49,996
Legal & Advice Services	24,175	31,656
Culture	11,339	13,258
Adult Community Learning	6,607	17,765
Governance costs	5,479	6,705
	128,418	141,914

Support cost include Building costs, Utilities, Core Staff and general Admin costs.

11. Net expenditure

Net expenditure is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	1,569	2,368

12. Auditors remuneration

	2024 £	2023 £
Fees payable for the audit of the financial statements	2,196	2,196

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024 £	2023 £
Wages and salaries	294,581	293,371
Social security costs	15,629	15,906
Employer contributions to pension plans	16,168	16,076
	326,378	325,353

The average full-time equivalent head count of employees during the year was 11 (2023:13).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees

15. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	**Total £**
Cost			
At 1 April 2023 and 31 March 2024	2,706,500	11,841	2,718,341
Depreciation			
At 1 April 2023	–	10,272	10,272
Charge for the year	–	1,569	1,569
At 31 March 2024	–	11,841	11,841
Carrying amount			
At 31 March 2024	2,706,500	–	2,706,500
At 31 March 2023	2,706,500	1,569	2,708,069

All the condition on our property acquisition have now been met, and therefore the building at 10 Kingsgate Place is now fully owned by LAH. The building has been re-valued and is shown on the Balance Sheet at market value.

16. Debtors

	2024 £	2023 £
Trade debtors	2,590	11,917
Other debtors-cash float held at payroll company	30,000	30,000
	32,590	41,917

17. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	38,879	39,352
Accruals and deferred income	74,168	59,864
Other creditors	4,861	5,306
	117,908	104,522

18. Deferred income

	2024 £	2023 £
Amount deferred in year	73,716	53,798

19. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £16,168 (2023: £16,076).

20. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	**At 31 March 2024 £**
General funds	50,317	176,745	(177,488)	(42,402)	7,172
Revaluation reserve	2,500,000	–	–	–	2,500,000
Designated Fund					
• Wind up reserve	69,598	–	–	(8,598)	61,000
• Working capital reserve	–	–	–	51,000	51,000
• Property fund	206,500	–	–	–	206,500
	2,826,415	176,745	(177,488)	–	2,825,672

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
General funds	70,339	163,302	(192,786)	9,462	50,317
Revaluation reserve	2,500,000	–	–	–	2,500,000
Designated Fund					
• Wind up reserve	60,686	–	–	8,912	69,598
• Covid recovery fund	18,374	–	–	(18,374)	–
• Property fund	206,500	–	–	–	206,500
	2,855,899	163,302	(192,786)	–	2,826,415

Revaluation reserve of £2,500,000 and £206,500 out of designated funds are unrestricted funds but not available to use as these funds are tied up in cost and revaluation of the building.

Restricted funds

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	**At 31 March 2024 £**
Restricted Fund	–	309,070	(309,070)	–	–

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
Restricted Fund	4,405	284,160	(288,565)	–	–

21. Analysis of net assets between funds

	Unrestricted Funds £	**Total Funds 2024 £**
Tangible fixed assets	2,706,500	2,706,500
Current assets	237,079	237,079
Creditors less than 1 year	(117,908)	(117,908)
Net assets	2,825,671	2,825,671

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	2,708,069	2,708,069
Current assets	222,869	222,869
Creditors less than 1 year	(104,522)	(104,522)
Net assets	2,826,416	2,826,416

LATIN AMERICAN HOUSE

England & Wales - Charity number 1127253

Accounts

COMPANY REGISTRATION NUMBER: 06720498
CHARITY REGISTRATION NUMBER: 1127253

LATIN AMERICAN HOUSE

Company Limited by Guarantee

Financial Statements

31 March 2023

SALEEMI ASSOCIATES
Chartered accountants& statutory auditor
792 Wickham Road
Croydon CR0 8EA

LATIN AMERICAN HOUSE

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

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LATIN AMERICAN HOUSE

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name	LATIN AMERICAN HOUSE
Charity registration number	1127253
Company registration number	06720498
Principal office and registered office	Latin American House 10 Kingsgate Place Kilburn London NW6 4TA
Trustee	Enrique Saenz (co-chair) Inés Hermida (co-chair) Henry Webb Lina Rodriguez (appointed July 2022) Maria Agustina Oliveri (appointed August 2022) Mariann Sarquis (appointed July 2022) Miguel Mercado Raul Valdivia
Auditor	Saleemi Associates Chartered accountants & statutory auditor 792 Wickham Road Croydon CR0 8EA

Chair's Preamble

To the contents of this comprehensive report I add my warmest congratulations and encouragement to all those that make possible the support available through our centre.

Thousands of people continue to benefit from a wide range of services. Their motivations are varied or combined. From seeking to, for example, address a problem with a landlord or a public authority, to their curiosity and enthusiasm about one of the many cultural activities organised in the year covered by this annual account of what we do. In between, there continued to be many more services in our offer, designed and aimed at members of the Latin American community in London but open to all: for children and families, those seeking to maintain Spanish for them and their off springs, improve their abilities or command of English -even learn languages native to Latin America such as Aymara, hire a space for an event or a family gathering, or grab a taste of a Brazilian dish at the eatery in the building.

2023, its last three months also within the scope of this report, is a particularly significant year as it marks the 40th anniversary of our organisation. A mark of endurance and community resilience. A good omen for many more years for the Latin American House, its further consolidation and growth -where growth is warranted. My best desires for the organisation to continue being relevant and true to its values!

I thank my fellow Trustees, staff and volunteers for a spirit of collective responsibility demonstrated through the last twelve months.



Enrique Saenz
Chair

Director's Foreword

Over the past year, I have had the great privilege of meeting many of our beneficiaries, users and different stakeholders, in addition to many members of our community across London. I have also witnessed the extraordinary work of some small community groups, such as *Comunidad Rimanakuy*, that are only small on paper as they have an extraordinary ability to bring the community together.

I have met inspiring volunteers, team members, and, of course, beneficiaries, and discussed recent challenges – chiefly the increase in cost of living, and the impact they are having in their lives. Our beneficiaries, and our charity and stakeholders have been affected one way or another by the increase in the cost of living. The above in turn translates to an increase in demand on some services and challenges our capacity. That is why as part of the activity in the year that this report covers we have developed a collaboration with organisations such as the Sheriff Centre to provide debt advice and support at Latin American House.

Together with our partners, we aim to support those most disadvantaged, which is not always easy and that admittedly we may not fulfil. The provision of immigration advice through the legal firm Seraphus continued, and our in-house adult education programme saw more students than ever, coupled with provision by Camden Adult Community Learning. Our partnership with Aymara Social Enterprise, which provides information on sexual health and HIV prevention and undertakes HIV tests at Latin American House, has also proved very popular and successful.

The EUSS programme funded by the Home Office since 2019 ended in March 2022 with the prospect of an extension beyond then. After Brexit, we received many visits of fellow Latin Americans who unfortunately we have been unable to support. This is undesirable. We are also mindful that with an increasingly hostile environment towards migrants in the UK, and with continued crisis and instability in some countries in Latin America, there is now more need than ever for an organisation like ours to support those without recourse to public funds or undocumented people who fall into the trap of unscrupulous employers and landlords, paradoxically sometimes other Latin Americans.

We started a brand new Children and Young People's programme funded by John Lyon's Charity which will run for three years. This is in addition to our existing offer of the nursery and Spanish Saturday School, so that we can expand the range of ages and activities covered for an ever growing and increasing community. We also re-started our Communities and Cultures programme with funding from The National Lottery Community Fund.

As we look ahead, supporting those most disadvantaged will remain a priority for me. Our challenges remain our capacity as the community we serve keeps growing and evolving, and the need for a more all-encompassing support service that does not just fix one issue in one specific area but that supports our users, particularly those most in need, into a journey of support including personal and professional development for their lives in the UK. We are also looking into expanding our offer and relevance beyond frontline services. We will host the first information session explaining how members of our community can potentially be political representatives e.g. how to become Councillors, with the aim to empower people and ensure that our community is represented.

During 2023 we will celebrate Latin American House's 40th anniversary, and it will be an opportunity to focus on those coming to the UK directly from Latin America, in addition to the ever increasing Latin American communities already established in London and the rest of the UK. The community continues to change, develop and grow. Despite the challenges of the last few years, I have confidence that our charity will continue to serve as the referent for existing and new Latin Americans in London and the rest of the UK.

Carlos Huascar Tapia Montes
Director (until August 2023)

Trustees Report

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2023.

Organisational Structure

Latin American House has a trustee board of no fewer than four members who meet six times a year and who are responsible for the governance of the organisation. In 2022/23 there were seven trustees with a variety of backgrounds and skills relevant to the work of Latin American House.

The organisation employed 24 staff (equivalent to 13 full time staff). This was made up of:

- Core team (Director, Financial Controller, Office Manager, Digital Transformation Manager, Book-keeper and a cleaner)
- The Legal and Advice team (Welfare Benefits Advisor, and 2 EU Settlement Scheme officers)
- Adult Education Coordinator
- Communities and Cultures Coordinator
- Children and Young People Coordinator
- Nursery Manager, Deputy Manager, 3 early years practitioners, a lunchtime assistant and a cleaner
- Saturday School Lead Teacher and four class Teachers

In addition, Latin American House continued to count with a strong team of volunteers who support various departments and services. Responsibility for day-to-day management of the organisation is delegated to the Director who reports to the board of trustees on all aspects of the organisation's work and development.

Risk Management

The board of trustees continually reviews the major risks to which the organisation is exposed. A risk register is updated at least annually, and this unprecedented year has been updated more frequently. It shows that improvements have been made since the last risk analysis and that appropriate systems are established to protect the organisation from a variety of risks. These include policies and procedures, such as equal opportunities policy, health and safety, confidentiality policy, insurance cover and regular monitoring systems. Where the risks can be mitigated further, the staff members and trustees take steps to address them to manage and minimise the organisation's risks.

Objectives and Activities

Latin American House was established in 1983 and was registered as a charity and company limited by guarantee in 2008.

The trustees have had due regard to the Charity Commission's general guidance on public benefit when reviewing the organisation's work and planning for its future work and ensure that the work will contribute to its aims and objectives. Latin American House's charitable objects, as set out in its memorandum of association, are below:

To promote the benefit of all Latin American people principally but not exclusively living or working in the United Kingdom, particularly the Greater London area, without distinction of gender, sexual orientation, race, political, religious or other opinions, by associating local authorities, voluntary organisations or individuals in a common effort to advance education and to provide facilities in the interest of social welfare, for recreation and leisure time with the object of improving the conditions of life of such persons.

We work for the integration, social inclusion and well-being of Latin American and other Spanish and

Portuguese-speaking migrants in London, as well as other communities in our diverse local neighbourhood. Our aims are to improve the life of Latin Americans, particularly those disadvantaged or vulnerable, to provide a local Community Centre and to promote the rich diversity of Latin American cultures.

Our Services include:

- Legal and Social Welfare Advice, providing advice on welfare benefits, employment law, housing, etc. In this financial year it also included a dedicated EU Settlement Scheme service to support vulnerable Portuguese and Spanish speakers apply for the EU Settlement Scheme.
- Children's Education - This consists of our bilingual Menchú Nursery, for children 2 to 4 years old, and the Spanish Saturday School, for children 5 to 11 years old.
- Adult Community Learning – Directly and in partnership with local authorities, colleges and recognised educational organisations, we provide practical adult education for Latin Americans and local residents
- Culture - promoting and showcasing Latin American cultures, for people of different abilities, ages, and backgrounds
- Community Centre - a well-established centre where people can come for activities, information and orientation

Achievements and performance

Our key financial aim remains a financially sustainable organisation, and we are grateful to our funders for their support, without which we would have had a critical year. We have managed to increase our reserves in order to increase our resilience to any potential adversity in a time of uncertainties.

This year we have strengthened our collaboration with a wide range of organisations, including national infrastructure bodies. Local charities and small community groups. Advice UK which is securing funding from the Cornerstone Fund in order to improve monitoring and evaluation in BAME advice organisations throughout London. We are supporting The Kiln venue and theatre with their Youth Programme. We have developed a collaboration with the Sherriff Centre for delivering free debt advice at Latin American House.

We also collaborated with BPP Law School Pro Bono Centre, which delivered a workshop on Employment Rights in November 2022 in both English and Spanish. With Camden Council we also hosted Employment information sessions delivered in English and Spanish.

Our work with Aymara Social Enterprise goes from strength to strength and they continue undertaking free HIV tests at Latin American House and offering advice and information on sexual health and available resources for the community. This has materialised in Aymara delivering monthly information sessions at LAH, and widening collaboration with the NHS, including the Chelsea and Westminster Hospital NHS Foundation Trust and their work on HIV prevention and collaborations between health services and the Latin American Organisations.

This year we also strengthened our collaboration with Brent Council, hosting weekly sessions at LAH offering information on housing, employment and public health, and coordinating the first Latin American community day event in Harlesden, one of London's most deprived areas, where Brazilian citizens constitute one of the highest percentages of the population.

We collaborated also with the University of Birmingham, which conducted a participatory study on bilingualism (English-Spanish) among Latin American families in the UK. This included three workshops at Latin American House, which had great interest among our users.

Together with the GLA and Three Million we also delivered information sessions about the new Elections Act 2022 and the right to vote, as well as the new requirements for members of the community to

exercise their right to vote.

Some of our supporters in these period included:

- John Lyons's Charity, funding a new Children and Young People programme including its Coordinator's salary three days per week.
- Social enterprise Support Fund, funding our Adult Education programme
- London Community Response
- NHS, contributing with a one off small grant
- Home Office, supporting the EUSS project
- Trust for London, funding our immigration advice service
- Community Justice Fund, covering core costs
- National Lottery Community Fund, which funds three positions and programmes and a contribution to core costs for three years.

The following sections form the strategic report of the charity highlighting our activities in each department.

Community Centre
The Latin American House, our Community Centre since 1983, continues to host thousands of Latin Americans who come from across all London boroughs and beyond, as well as many other people from different backgrounds and cultures, including many local residents who come for learning new skills, getting support and enjoy activities and community events. Latin American House is a place where people come for information, orientation and just to feel at home in a mainly Spanish-speaking environment.

Still, our ESOL classes were attended by people from nearly twenty nationalities, of which half are not Latin Americans. Students come from all the continents. Our diverse local area is now home to a significant number of North African migrants, for example from Algeria and Morocco, who speak Spanish because they lived in Spain before coming to the UK, and they have come to us because they are more fluent in Spanish than in English. We also continued to host local groups, including local artists, community and support groups, as well as companies, entrepreneurs and others, sometimes for a token price or for free. The Centre was used by other similar organisations who provide services specifically to the Latin American communities, such as Aymara, a social enterprise dealing with sexual health, as well as consulates and embassies from the region.

We continued to invest in some essential and much needed layout changes, replacements and improvements in the Centre. We remain committed to improve our premises over the next few years.

Legal and Social Advice Services (LESAS)
LESAS provided free advice, information and support on different topics including immigration advice, EU Settlement Scheme and welfare benefits. Our advisors, comprising a Welfare Benefits Caseworker and two EUSS Applications Officers, as well as volunteers, advised, informed and supported people on issues relating to applications to the EUSS, welfare benefits, housing, employment law and other. In addition this year we secured a collaboration with the Sherriff Centre in order for their qualified debt advisor to provide free advice and support regularly at Latin American House. For the provision of immigration advice we developed a partnership with Seraphus, a reputable law firm with a focus on human rights.

i) Welfare Benefits Advice
For welfare benefits related support, we continued to offer free face to face advice on welfare benefits, housing and employment law through an in-house welfare benefits caseworker employed four days per week Monday to Thursday thanks to a grant from The National Lottery Community Fund. This service has had great demand and so far we have been offering two days of drop-ins, which have proved to be very popular, and two days for appointments, as queries range from one-off advice to casework.

The help of our volunteers has also made the project grow even more as the telephone service and the online forms can be dealt with by them. This way we have also reached more vulnerable users, and provided them with all the needed assistance. Some of the boroughs from which users are very frequent included Brent, Haringey, Camden, Southwark, Lambeth, Westminster, Croydon, Hammersmith and Harrow.

Many users needed this type of help, particularly due to the cost of living crisis. Most service users sought help regarding welfare benefits, universal credit (UC) and pensions. Our advisor also provided users with information about the payments the government would provide to people on low income, as well as information about electricity and gas bills support.

The total number of users accessing this service during the period was around 1,200 or about 100 per month. The first quarter of the year was the one with the highest demand, as at this time of the year (April onward), the prices of services and government services increased, and the minimum wage increases, and we need to report a change of circumstances for UC and other benefits such as housing benefits and council tax reductions. We have also implemented an online form as primary contact for new users, and users also reached us via phone. We also delivered two webinars with over 100 participants in total. Some users also reach us directly via email.

Those who seek support with UC are typically related to help for making an application and dealing with any changes in circumstances, information and commitments that may affect their UC. The review of documents from applications for universal credit is creating overpayments and stress for users who have received a letter with a large amount of money. For example, one family needed to appeal these overpayments and make another UC claim until the appeal ended. Services users commonly get help also with their tax credits and tax returns; those service users who are in employment.

As our service users need support in their pension claims and the relevant follow ups, this takes time to claim, and our beneficiaries consequently suffer from the delays and struggle financially. They in turn need to apply for housing benefits. Many of them had financial difficulties and missed payment on their rent. We had a service user who applied over a year ago, and after she had a tribunal appeal, she won it. Now she needs to do her housing benefits and council tax reduction application and request backdate.

We also did 15 referrals during the year, to organisations such as Advice for Renters, LAWA, and LAWRS. We also had many internal and external sign postings.

ii) EUSS
Since the public launch of the EU Settlement Scheme (EUSS) in March 2019 the Home Office grant funding has made a significant contribution in ensuring vulnerable individuals eligible to apply to EUSS have been supported to do so. Organisations such as Latin American Hose have engaged with vulnerable individuals to ensure they can access the support needed to apply to the scheme. To date, the network of organisations running EUSS support services has helped more than 490,000 vulnerable people apply to regularise their immigration status.

The funding for the EUSS will come to an end in June 2023. There is further support for vulnerable applicants available through the Resolution Centre, which provides telephone and email assistance to

applicants and the Assisted Digital service which provides support for applicants completing the online application process. We also plan to develop a collaboration with New Europeans to assist with both simple and complex cases.
The EU Settlement Scheme service at LAH operated twice a week and is available by phone, Email and in person. Most of the inquiries received are related to Family Permit Application Information, transition from Pre-Settlement to Settlement Status, and obtaining action codes to demonstrate right to work, right to rent, Information about absences in the UK, Updates of passports, telephone, and emails, Information to renew Biometric Cards, Review of denied applications and other migration questions.

There are also smaller inquiries about understanding absence restrictions, updating personal documentation or data associated with the application, and doubts about the replacement or expiration of biometric cards of non-European family members who have regrouped.

The people requesting assistance have been mainly Latin American or Spanish/Portuguese speaking women, typically between the ages of 35 and 75 and face language or technological difficulties or are simply unaware of the administrative procedures associated with the scheme. There was an increase in inquiries about benefits, as users are not sure or aware of the eligibility criteria to access them. There is a great deal of confusion, especially among those with Pre-Settle Status, as application rejections have begun to surface, and the scope of the rights granted through this provisional residence permit is unclear.

Most of the cases handled have been successfully resolved by providing information to users, accessing government platforms and online applications and, to a lesser extent, contacting the Call Resolution Centre from the Home Office.

One of many of our successful applications was one about retained residence rights in which the sponsor's applicant was a deceased and the applicant was in peril of losing the immigration status in the UK. Other examples of successful applications were related to long-residence absences due to the pandemic restrictions and covid-19.

Adult Community Learning (Adult Education)

We aim to provide education that meets the needs of the service users. In general, the users want to improve their connection to live in London in the twenty-first century. Communication in English and their understanding of how to use their smartphones are key areas of our work. Achieving positive outcomes with the national health service, banks, landlords, employers, HMRC, Local Authorities, Universal Credit, Pension Credit advice services like Citizens Advice often depend on using digital technology. Many of these websites are only available in English, so assisting learners to become experts in the use of apps like google translate has been very popular.

Latin America House has a very positive ongoing working relationship with the London Borough of Camden Adult Education. They have been delivering popular classes in ESOL and Digital Skills. They provide a suite of laptops that enable service users to expand their capacity in the digital world.

Our ESOL classes provide support and encouragement for service users to improve their level of English in four skill areas, speaking, listening, reading and writing. We are not a registered exam centre, but we have successfully supported service users when they are taking the Secure English Language Test. This is an exam approved by the Home Office and necessary when extending certain classes of visas. Some learners have been supported when trying to pass their driving test. They have found understanding the language used by examiners to be challenging. With support and encouragement one learner driver finally passed their test, having failed on the two previous occasions as they did not fully understand the examiner's instructions.

As part of our ESOL programme, we arrange regular trips to iconic attractions in London. Over the past year we have visited Kensington Palace, The Sky Garden, Borough Market and Greenwich via a riverboat trip from Westminster Pier. These excursions are provided at low or no cost to the learners. At present we deliver ESOL classes to a group of eighty learners. Most learners work in hospitality, care and cleaning sectors of London's economy, some are retired. Shift patterns often make it challenging for learners to attend all the classes all the time. The content of each class is uploaded online so that whilst being unable to attend all classes they still feel connected.

A minor element of the services provided by the education is an interpreting service to service users who avail themselves of our immigration legal advice sessions and debt advice sessions.

Children's Education
Our Children's Education services comprise of 3 areas:

- The Menchú Nursery for Early Years (2-4yr olds),
- The Saturday School for Primary aged children (5-11yrs old) , but now expanding up to 16yrs
- A new Children and Young People's project for both children (5-17yrs) and young adults 18-25yrs)

i) Centro Infantil Menchú (Menchú Nursery)
Centro Infantil Menchú welcomed new members of staff. We continued to grow in numbers of children (22) during this period. Our nursery community reflects the area of Kilburn where there is a high incidence of Arab background population. We have 10 children where one of the parents comes from a Spanish speaking background. By the end of March we had 28 registered children to start in the Summer Term (April - July).

The majority of children attending Menchú benefit from the government funded scheme of 15 free hours. Privately paid hours have decreased greatly, some of the reasons being this are the parents are working from home or they are receiving benefits therefore they cannot afford to pay for extra hours. This year all the children were registered to attend term time only but we continued to offer holiday break time sessions if required.

Children came mainly from Camden and Brent, but also from Westminster, Barnet and Harrow.

Parental Involvement: The removal of Covid restrictions has enabled parents to take opportunities to come into the nursery to collaborate with the delivery of the 'Mystery Reader' activity and also to celebrate their children's birthday. Parents are aware of other social and cultural activities taking place at Latin American House, but they do not seem to be interested in them.

Achievements this year included the revamping of facilities inside the Nursery (including the Sensory Room); the Ofsted Inspection, rated Good; the food Inspection, rated 5 (highest rate); and the parents' reviews on the Day nurseries website which have gone up to 9.8 (10 max).

ii) Spanish Saturday School
Our Saturday School for children continues to contribute to making children from Latin American backgrounds and families feel at home, meeting and socialising with other children from similar backgrounds, keeping children in touch with their roots, and celebrating their family's heritage and cultures. It is a place for sharing experiences, good friendships and learning together from the teachers and from each other.

The School runs Spanish lessons with an emphasis on Latin American cultures. It currently enrolled children from Reception upwards, however the majority are primary age. This year we have been

running five classes face to face and two classes online each Saturday. The children come mainly from Latin American or Spanish families and a few are of British origin or other ethnic backgrounds.

Next year we intend to expand the offer of the Spanish Saturday School to include a GCSE class.

iii) Children and Young People's Project

This year we received a new grant from the John Lyon's Charity that supports children and young people by offering educational opportunities to help them grow and develop.
The project only started towards the end of the year with a temporary coordinator, but we managed to start by offering after school clubs (lego and sewing) and a trip to Lego world for children from disadvantaged/low income families.

For the next year a wider range of activities and clubs including holiday clubs have been planned to support working families.

Communities and Cultures
Funds from the National Lottery Community Fund made it possible for Latin American House to recruit a Communities & Cultures Coordinator three days a week, as well as a team of volunteers. Management arrangements were put in place. Outreach and collaboration to and with numerous organisations, once COVID related restrictions were lifted, were expanded and a series of community events were organised.

A survey carried out with the help of volunteers amongst daily users of Latin American House informed priorities and a plan of action and the curation of a Communities & Cultures Programme. The coordinator also developed and published selection criteria and a guide for people interested in submitting project proposals to Latin American House. This responded to the regular arrival of project and event proposals from external sources (such as artists and other charities) for which a clear and efficient and effective assessment process didn't exist.

Digital Transformation
LAH Digital Transformation has continued to establish and develop Latin American House's digital presence during the year 2022-2023, with positive trends across all major analytics (website, social media, newsletter). Meanwhile, the quality of our digital resources and platforms continued to improve.

Latin American House Website
LAH's 'new' website entered its second year, remaining until the end of 22-23 cycle as an invaluable platform. Special focus was given to expanding and improving online resources, including a section relevant to our legal and social welfare advice services. This incorporates several bespoke benefits factsheets, carefully designed with end users in mind. They explain, for example, the ins and outs of key welfare benefits with step-by-step guidance on how to use various government benefits portals,

with screenshots and translations into Spanish. These are the only resources of its kind available in Spanish at the time they were developed (may remain the only ones), and have been shared with users in both digital and physical formats. More factsheets on other topics were in the works at the end of the period covered in this report.

Other key improvements on the website have included:

- The addition of dedicated pages to the Cultures & Communities and Children & Young people projects
- The redesign and development of the Menchú Nursery section as an internal micro-site with its own branding and feel

- The addition of an events calendar on the home page displaying what is going on at LAH on any given day
- A streamlined home page design to help people find what they are looking for as fast as possible.

Website users have increased since last year, despite fluctuating month-on-month - the table below shows this progress. These numbers are positive, showing a positive upwards trend in our number of monthly website visitors and users. In real-life terms, this translates to more people being aware of our services and how to use them.

	June 2021 - June 2022	June 2023 - June 2023	% growth
Average Monthly Users	2110	2340	10%
Average Monthly Website Visits	5560	6408	15%

**numbers are the average number of each metric throughout one calendar year, using monthly figures.*

Social Media
All social media channels have seen growth in the past year, with Facebook and Instagram in particular showing very positive results.

Twitter saw the exact same rate of year-on-year growth as the previous year (9%), which is significantly lower than other channels. However, this may in part be explained by a decline in the platform's popularity over the past years. It is also the platform where members of our communities are least likely to engage directly with us and our content - therefore, the focus on Facebook and Instagram remains a good strategy.

	June 2022	June 2023	% growth
Facebook	4533	6098	34.5%
Twitter	2386	2604	9%
Instagram	2000	2759	38%

The use of volunteers and other staff in managing and uploading to social media (particularly Instagram) has been extremely successful and have allowed our platforms to maintain a sense of consistency. Bringing in more volunteers to support with social media will be a focus in 2023-2024.

Newsletter
The Latin American House newsletter goes out on the first Thursday of every month in English, Spanish, and Portuguese. Subscriber growth is steady, but has been slower than in the previous year (7.5% from 2022 to 2023, as opposed to 17% from 2021 to 2023). Specialised campaigns aimed at attracting new subscribers to the newsletter will form part of our strategy in the coming year. As of the 1st June 2023, there were 6,318 subscribers to the newsletter.

Overall, this has been a productive and successful year for the Digital Transformation project, with strong growth across all major metrics. We have delivered on the previous years' goal of improving

and expanding our online resources, and made it easier than ever for users to find us and interact with our services.

Financial Review

Our key financial aim remains being a financially sustainable organisation and it is thanks to our dedicated team and supporters that we continue to do so. We are grateful to our clients (this year chiefly our remaining licensees), donors and funders for their support.

LAH continues to generate income from a diverse range of sources. During this financial year, the main sources of income were:

i) Fees and National Education Funding for our Children's Education programme
ii) Project grants from Trusts, Foundations and one government grant, and
iii) Rental income.

Our grant income in the year came from 5 main funders:

- HM Government to finance the EU Settlement Scheme project
- The National Lottery Community Fund which allowed us to fund three of our key posts (a Welfare Benefits Advice Caseworker, a Digital Transformation Manager and a new Communities and Cultures Coordinator)
- Trust for London which funds our immigration services
- The Social Enterprise Support Fund which funded our adult Education programme
- The John Lyon Fund that was awarded for Children's Education

In relation to our income and expenditure, income for the year totalled £447k (p/y £391k) whilst costs amounted to £481k (p/y £431k). The shortfall of £34k was funded by Reserves which included £18k from our Covid Recovery grants that had been received, but not spent, in the previous financial years, and the remaining £16k from General Reserves.

Our balance sheet still remains strong with a general reserve fund of £50k and a working capital fund of £70k giving usable reserves of £120k as well as ownership of our Community Centre. This is a very valuable asset in an area of continuous improvement, while at the same time makes it sensible to hold reserves which may be needed in relation to unforeseen costs associated with (major) repairs that the building may require.

Reserves Policy

The Charities SORP requires a statement of a charity's reserves policy within its annual report. In addition, if a charity operates without a reserves policy, the regulations require this fact to be stated in the annual report.

For the 2022-23 financial year, Latin American House reviewed its reserves policy in light of which we consider a reasonable amount of reserves is maintained.

Future Plans and planning ahead

Our team of staff and volunteers continue to go the extra mile in order to deliver the best possible customer service and to empower and support our communities. This will be particularly relevant as at the time of writing the cost of living crisis seems to be the main source of difficulties for members of our community for months and possibly years to come. This has significant implications as a charity and voluntary and community organisation. It has been during the last quarter of the 2022-23 that we entered the year in which the Latin American House started to celebrate 40 years since its foundation.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 20th December 2023 and signed on behalf of the board of trustees by:



Enrique Saenz
Trustee

LATIN AMERICAN HOUSE

Company Limited by Guarantee

Independent Auditor's Report to the Members of LATIN AMERICAN HOUSE

Year ended 31 March 2023

Opinion

We have audited the financial statements of LATIN AMERICAN HOUSE (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

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

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. Based on our understanding of the Charity and its activities, we identified that the principle risk of non-compliance with law and regulations related to the Charities Act 2011, the Charities Statements of Recommended Practice, UK tax legislation, pensions legislation, employment regulation and health and safety regulation, anti-bribery, corruption and fraud, money laundering and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the presentation of the financial statements, such as the Companies Act 2006.

We evaluated the trustees' and managements' incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principle risk were related to manual journal entries to manipulate financial performance, management bias through judgements and assumptions is significant accounting estimates, in particular in relation to use of restricted funds, and significant one off or unusual transactions.

Our audit procedure were designed to response to those identified risk, including non-compliance with law and regulations (irregularities) and fraud that re material to the financial statements. Our audit procedure included but were not limited to:

- Discussing with the trustees and management their policies and procedure regarding compliance with law and regulations;
- Communicating identified laws and regulations throughout our engagement team and remaining alert to any indications of non-compliance throughout our audit ; and
- Considering the risk of acts by the Charity which were contrary to applicable laws and regulations, including fraud.

Our audit procedures in relation to fraud included but were not limited to:

- Making enquiries of the trustees and management on whether they had knowledge of any actual, suspected or alleged fraud;
- Gaining an understanding of the internal controls established to mitigate risks to fraud;
- Discussing amongst the engagement team the risks of fraud; and
- Addressing the risks of fraud through management override of controls by performing journal entry testing.

There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities including fraud rests with management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

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

Use of our report

This report is made solely to the charity's members, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Saleemi Associates
Chartered accountants & statutory auditor
792 Wickham Road
Croydon CR0 8EA

21st December 2023

Saleemi Associates is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

LATIN AMERICAN HOUSE

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

	Note	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Income and endowments					
Donations and legacies	5	8,200	–	8,200	12,710
Charitable activities	6	121,585	284,160	405,746	348,121
Other trading activities	7	31,928	–	31,928	29,856
Investment income	8	1,589	–	1,589	158
Total income		163,302	284,160	447,463	390,845
Expenditure					
Expenditure on charitable activities	9	192,786	288,565	481,351	431,542
Total expenditure		192,786	288,565	481,351	431,542
Net expenditure and net movement in funds		(29,484)	(4,405)	(33,888)	(40,697)
Reconciliation of funds					
Total funds brought forward		2,855,899	4,405	2,860,304	2,901,001
Total funds carried forward		2,826,415	–	2,826,415	2,860,304

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

The notes on pages 22 to 31 form part of these financial statements.

LATIN AMERICAN HOUSE

Company Limited by Guarantee

Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	**15**	2,708,069	2,710,437
Current assets			
Debtors	**16**	41,917	46,128
Cash at bank and in hand		180,952	171,381
		222,869	217,509
Creditors: amounts falling due within one year	**17**	104,522	67,642
Net current assets		118,347	149,867
Total assets less current liabilities		2,826,415	2,860,304
Net assets		2,826,415	2,860,304
Funds of the charity			
Restricted funds		–	4,405
Unrestricted funds:			
Revaluation reserve		2,500,000	2,500,000
General fund		50,317	70,339
Designated fund			
• Working capital reserve		69,598	60,686
• Covid recovery fund		–	18,374
• Property cost		206,500	206,500
Total unrestricted funds		2,826,415	2,855,899
Total charity funds	**20**	2,826,415	2,860,304

For the year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The charity is subject to audit under the Charities Act 2011.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

The statement of financial position
continues on the following page.

The notes on pages 22 to 31 form part of these financial statements.

These financial statements were approved by the board of trustees and authorised for issue on 20th December 2023, and are signed on behalf of the board by:



Enrique Saenz
Trustee

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Latin American House, 10 Kingsgate Place, Kilburn, London, NW6 4TA.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. **Accounting policies** *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. **Accounting policies** *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	20% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

3. **Accounting policies** *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. **Limited by guarantee**

The Charity is a registered in Companies House as Company limited by guarantee and has no share capital. Every member of the Company undertakes to contribute such amount as my be required (not exceeding 1 (pounds)) to the Company's assets if it should be wound up while he or she is a member or within a year after he or she ceases to be member, for payment of the Company's debts and liabilities contracted before he or she ceases to be a member, and of the cots, charges and expenses of winding up, and for the adjustment of the rights of the contributories among themselves.

5. Donations and legacies

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Donations				
Donations & Other	3,364	3,364	3,444	3,444
Corporate donations	4,836	4,836	1,266	1,266
Grants				
Covid Business Grants	–	–	8,000	8,000
	8,200	8,200	12,710	12,710

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Corporate	50,733	40,184	90,917
Children's Education	69,142	120,074	189,217
Legal & Advice Services	–	90,798	90,798
Culture	1,667	25,704	27,371
Adult Community Learning	43	7,400	7,443
	121,585	284,160	405,746

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Corporate	49,349	15,800	65,149
Children's Education	76,534	115,627	192,161
Legal & Advice Services	3,000	46,030	49,030
Culture	3,052	11,747	14,799
Adult Community Learning	2,982	24,000	26,982
	134,917	213,204	348,121

7. Other trading activities

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Restaurant lease income	31,928	31,928	29,856	29,856

8. Investment income

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	1,589	1,589	158	158

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Corporate projects	–	36,211	36,211
Children's Education	74,852	120,074	194,927
Legal & Advice Services	–	75,385	75,385
Culture	–	25,126	25,127
Adult Community Learning	390	7,400	7,790
Support costs	117,544	24,369	141,914
	192,786	288,565	481,351

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Corporate projects	–	35,605	35,605
Children's Education	68,005	115,626	183,631
Legal & Advice Services	7,164	46,030	53,194
Culture	–	8,052	8,052
Adult Community Learning	–	12,914	12,914
Support costs	135,669	2,477	138,146
	210,838	220,704	431,542

10. Support cots allocation between charitable activities

	Total funds 2023 £
Corporate projects	22,533
Children's Education	49,996
Legal & Advice Services	31,656
Culture	13,258
Adult Community Learning	17,765
Governance costs	6,705
	141,914

Support cost include Building costs, Utilities, Core Staff and general Admin costs.

11. Net expenditure

Net expenditure is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	2,368	2,368

12. Auditors remuneration

	2023	2022
	£	£
Fees payable for the audit of the financial statements	2,196	2,198

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	293,371	267,618
Social security costs	15,906	14,911
Employer contributions to pension plans	16,076	13,780
Other employee benefits	47,624	39,523
	372,977	335,832

The average full-time equivalent head count of employees during the year was 13 (2022: 12).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees

15. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Total £
Cost			
At 1 April 2022 and 31 March 2023	2,706,500	11,841	2,718,341
Depreciation			
At 1 April 2022	–	7,904	7,904
Charge for the year	–	2,368	2,368
At 31 March 2023	–	10,272	10,272
Carrying amount			
At 31 March 2023	2,706,500	1,569	2,708,069
At 31 March 2022	2,706,500	3,937	2,710,437

All the condition on our property acquisition have now been met, and therefore the building at 10 Kingsgate Place is now fully owned by LAH. The building has been re-valued and is shown on the Balance Sheet at market value.

16. Debtors

	2023 £	2022 £
Trade debtors	11,917	16,128
Other debtors-cash float head at payroll company	30,000	30,000
	41,917	46,128

17. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	39,352	12,885
Accruals and deferred income	59,864	48,380
Other creditors	5,306	6,377
	104,522	67,642

18. Deferred income

	2023 £	2022 £
Amount deferred in year	53,798	49,140

19. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £16,076 (2022: £13,780).

20. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
General funds	70,339	163,302	(192,786)	9,462	50,317
Revaluation reserve	2,500,000	–	–	–	2,500,000
Designated Fund					
• Working capital	60,686	–	–	8,912	69,598
• Covid recovery fund	18,374	–	–	(18,374)	–
• Property fund	206,500	–	–	–	206,500
	2,855,899	163,302	(192,786)	–	2,826,415

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
General funds	63,002	177,641	(210,838)	40,534	70,339
Revaluation reserve	2,500,000	–	–	–	2,500,000
Designated Fund					
• Working capital	68,023	–	–	(7,337)	60,686
• Covid recovery fund	51,571	–	–	(33,197)	18,374
• Property fund	206,500	–	–	–	206,500
	2,889,096	177,641	(210,838)	–	2,855,899

Revaluation reserve of £2,500,000 and £206,500 out of designated funds are unrestricted funds but not available to use as these funds are tied up in cost and revaluation of the building.

20. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2022	Income	Expenditure	Transfers	**At 31 March 2023**
	£	£	£	£	£
Restricted Fund	4,405	284,160	(288,565)	–	–

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
Restricted Fund	11,905	213,204	(220,704)	–	4,405

21. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	**Total Funds 2023**
	£	£	**£**
Tangible fixed assets	2,708,069	–	2,708,069
Current assets	222,869	–	222,869
Creditors less than 1 year	(104,522)	–	(104,522)
Net assets	2,826,415	–	2,826,415

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Tangible fixed assets	2,710,437	–	2,710,437
Current assets	213,104	4,405	217,509
Creditors less than 1 year	(67,642)	–	(67,642)
Net assets	2,855,899	4,405	2,860,304

LATIN AMERICAN HOUSE

England & Wales - Charity number 1127253

Accounts

COMPANY REGISTRATION NUMBER: 06720498
CHARITY REGISTRATION NUMBER: 1127253

LATIN AMERICAN HOUSE

Company Limited by Guarantee

Financial Statements

31 March 2022

SALEEMI ASSOCIATES
Chartered accountants & statutory auditor
792 Wickham Road
Croydon CR0 8EA

LATIN AMERICAN HOUSE

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2022

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LATIN AMERICAN HOUSE

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2022

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2022.

Reference and administrative details

Registered charity name	LATIN AMERICAN HOUSE
Charity registration number	1127253
Company registration number	06720498
Principal office and registered office	Latin American House 10 Kingsgate Place Kilburn London NW6 4TA

The trustees

Ines Hermida (appointed from 24 April 2021)
Juan J Jaramillo (resigned 31 March 2022)
Miguel Mercado
Enrique Saenz
Raul Valdivia
Henry Webb (appointed from 24 April 2021)

Auditor	Saleemi Associates Chartered accountants & statutory auditor Registered Auditors and Chartered Accountants 792 Wickham Road Croydon CR0 8EA

Chair's Preamble

"We must be recognised for who we are, for our children, for our grandchildren […] We always have to put 'other' [in forms and in the census] […] We have to be recognised because we are doing very positive things for this society. We are business owners, we are doctors, we are lawyers, we work in banks, we study in university, we clean and work in the hospitality […] We deserve being recognised for our children, for our future"

The above testimony from Vicky of Colombia was captured in a research by the Centre on Migration, Policy, and Society (COMPAS) of the University of Oxford in collaboration with Latin American House (LAH, done during the period covered by this report.

It is for all those people referred to by Vicky that LAH exists and continues to serve as this reports gives account of.

As with the wider society, Latin Americans continued to be impacted by COVID. For thousands, the effects of BREXIT compounded this. In the face of it we sustained help to members of our community to regularising their status in the UK.

The effects of COVID had other ramifications both for individuals and for us as an organisation. Its economic impact translated into increased demand for advice about health, housing, employment, access to benefits and more issues. It was therefore significant that in early 2022 we secured long-term funding to help us consolidate the offer of a welfare benefits advice service. This has been of great benefit for hundreds of Latin American people.

Same funding also helped to affirm a culture and communities' programme with activities throughout the year including film screenings, conferences, social gatherings, museum visits, workshops, courses, gastronomic encounters, exhibitions, book club and topical conversations. It comes to complement a services catalogue promoting the learning and uses of Latin American Spanish, and the knowing of Latin American heritage through our bilingual Menchú nursery and a supplementary school.

Key in our mission, and to what we delivered in the year, is helping people to have a better command of English. This widens a sense of inclusion and better and new employment, studying and learning opportunities.

Improvements to the community centre owned by the Charity have continued. The building is a hub that although visited and enjoyed mostly by Latin Americans, through its doors passes people from all over the global community.

Staff, volunteers and my colleagues Trustees ensure we continue on a path of success as we move to 2023, a year in which Latin American House will celebrate its 40th Anniversary.

Enrique Saenz
Chair

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2022.

Organisational Structure

Latin American House has a trustee board of no fewer than four members who meet six times a year and who are responsible for the governance of the organisation. In 2021/22 there were six trustees with a variety of backgrounds and skills relevant to the work of Latin American House.

The organisation employed 21 staff (equivalent to 10 full time staff): the Director, a Finance Officer, a Welfare Benefits Advice Caseworker, an Office Manager, two EU Settlement Scheme officers, a Digital Transformation Manager, an Adult Education Coordinator, a Communities and Cultures Coordinator (from February 2022), a Nursery Manager, a deputy Nursery Manager, three early years practitioners and one lunch assistant; one Lead Teacher and four Teachers for the Spanish Saturday School for children, and two cleaners. In addition, Latin American House continued to count with a strong team of volunteers who support various departments and services. Responsibility for day-to-day management of the organisation is delegated to the Director who reports to the board of trustees on all aspects of the organisation's work and development.

Risk Management

The board of trustees continually reviews the major risks to which the organisation is exposed. A risk register is updated at least annually, and this unprecedented year has been updated more frequently. It shows that improvements have been made since the last risk analysis and that appropriate systems are established to protect the organisation from a variety of risks. These include policies and procedures, such as equal opportunities policy, health and safety, confidentiality policy, insurance cover and regular monitoring systems. Where the risks can be mitigated further, the staff members and trustees take steps to address them to manage and minimise the organisation's risks.

STRATEGIC REPORT

The following sections for achievements and performance and financial review form the strategic report of the charity.

Objectives and Activities

Latin American House was established in 1983 and was registered as a charity and company limited by guarantee in 2008.

The trustees have had due regard to the Charity Commission's general guidance on public benefit when reviewing the organisation's work and planning for its future work and ensure that the work will contribute to its aims and objectives. Latin American House's charitable objects, as set out in its memorandum of association, are:

To promote the benefit of all Latin American people principally but not exclusively living or working in the United Kingdom, particularly the Greater London area, without distinction of gender, sexual orientation, race, political, religious or other opinions, by associating local authorities, voluntary organisations or individuals in a common effort to advance education and to provide facilities in the interest of social welfare, for recreation and leisure time with the object of improving the conditions of life of such persons.

We work for the integration, social inclusion and well-being of Latin American and other Spanish and Portuguese-speaking migrants in London, as well as other communities in our diverse local neighbourhood. Our aims are to improve the life of Latin Americans, particularly those disadvantaged or vulnerable, to provide a local Community Centre and to promote the rich diversity of Latin American cultures.

Our Services include:

- Legal and Social Welfare Advice, providing advice on welfare benefits, employment law, housing, etc. In this financial year it also included a dedicated EU Settlement Scheme service to support vulnerable Portuguese and Spanish speakers apply for the EU Settlement Scheme.
- Children's Education - This consists of our bilingual Menchú Nursery, for children 2 to 4 years old, and the Spanish Saturday School, for children 5 to 11 years old.
- Adult Community Learning – Directly and in partnership with local authorities, colleges and recognised educational organisations, we provide practical adult education for Latin Americans and local residents
- Culture - promoting and showcasing Latin American cultures, for people of different abilities, ages, and backgrounds
- Community Centre - a well-established centre where people can come for activities, information and orientation
- Letting of space both permanent and ad-hoc for community activities, as well as the hosting of a Brasilian Restaurant.

Achievements and Performance

COVID 19 and the imposed lockdowns continued to bring unprecedented challenges to our communities and the third sector overall. Demand for charitable services has increased across many organisations. Some charities saw a loss of income (Charity Commission) and some had to rely on reserves to help them get through the crisis (Charities Aid Foundation). In our particular case, the effect was still felt in various programmes and services, as well as in the income generated from hall hire and space rental. Still, at the end of the year to which this report refers to, attendance in person at Latin American House had already started to go back to normal.

Paid for services, such as our nursery and the Spanish Saturday School for children also continued to feel the effects. Despite income loses in areas such as our children education offer above, we have continued to build resilience across our communities and across the organisation, with support from regular clients, donors and trusts and foundations. We were successful in securing long term grants to increase our capacity over the next years.

Our staff team has grown and is undertaking more training and development than ever, we continue to improve our premises and equipment, and volunteers have come back once the COVID-related restrictions were lifted. Our volunteers contribute a great deal in different aspects of the day to day.

Some of our supporters in these period included:

- City Bridge Trust, funding an access audit of our premises and staff training on the subject.
- People's Postcode Trust, funding our Adult Education Coordinator and part of the programme
- NHS, contributing with a one off small grant
- Social Enterprise Support Fund, covering the Digital Transformation post until January 2022
- BFI Cinema for All, funding collaborations between community groups and film festivals for film screening at LAH.

In preparation for Latin American House's 40th anniversary in 2023 and due to the growing demand and numbers of members from the Latin American communities in London, we have also diversified our income streams from trusts and foundations for the coming years, for example with support from:

- The National Lottery Community Fund, funding the Welfare Benefits advice service, digital transformation and communities and cultures programmes and their respective posts for three years starting in February 2022.
- John Lyon's Charity, funding the new programme for Children and Young People as well as its Coordinator for three years starting later in 2022

We have also been involved with other organisations, for example working in the field of advice with other BAME communities in the UK including AdviceUK and some of its members regarding the development and implementation of a Whole Person Whole Community Approach, a collaboration to be developed with funding from City Bridge Trust over the next years. Our collaboration with the Centre on Migration, Policy and Society (COMPAS) for research on the impact of Brexit and COVID in the Latin American communities continued until June 2021 with the publication of a report. And we worked with many organisations for the benefit of our community, from local charities and councils to other VCOs working with the Latin American communities, such as those part of the collation of Latin Americans in the UK (CLAUK).

Adult Community Learning (Adult Education)

We continue to deliver free adult education courses both directly through qualified volunteers and through third parties or partners including qualified teachers and the local council, both remotely (online) and face to face at Latin American House. This has benefited and contributed to improve opportunities for Latin American and local residents from a wide range of backgrounds, mainly BAME communities.

Our partners include Westminster Adult Education Services with whom we have delivered three ESOL classes twice per week, and Camden Adult Community Learning, with whom we deliver two weekly courses on Digital inclusion. We also developed a partnership with Google and Upskill Digital in order to provide more visibility of free digital training among members of our communities and disadvantaged people in general. Latin American House signed nearly 100 learners into the Google Career Certificates, free of charge for participants.

The courses at LAH were managed by an Adult Education Coordinator recruited the previous year thanks to a grant. The teaching staff consisted of two to three qualified tutors, one from an external local educational institution with whom we have established a partnership and the other/s from the Adult Community Learning team at our local authority, as well as four Latin American House volunteers, three of whom were recruited at the beginning of the project, and the fourth one recruited for the course which ran from September to December. All volunteers had a teaching qualification or a certificate in Teaching English to Speakers of other Language. One of the volunteers has now been employed as a full-time teacher by a well-known school. His teaching experience at Latin American House was particularly helpful in gaining the experience necessary to secure a full-time position.

Teachers and volunteers use a wide range of resources including their own designed materials as well as high quality published materials, including English File digital course books purchased by Latin American House.

The programme picked up in the spring, with two very successful sets of courses from April to June and from July to September. In these two cohorts there were 64 and 59 learners enrolled respectively, vs just about fifty in the first quarter of 2021.

In the Autumn term, our Adult Education provision was expanded with a wider offer including some face to face ESOL as well as Digital Skills courses. These were delivered in conjunction with fully qualified tutors and recognised educational institutions, including Camden Adult Community Learning. The aims of these courses were to cater for learners at lower levels in both digital and general literacy.

In terms of the demographics of the face to face ESOL courses, there were a total of 42 students enrolled among 3 courses (16 ,11 and 14 enrolments in the morning, afternoon and evening courses). There were 14 different nationalities with similar distribution such as Afghanistan, Algeria, Brazil, Bolivia, Bangladesh, Colombia, Iraq, Iran, Albania, Egypt, Somalia, Venezuela, Japan and Chile. There were considerably more female students than male, corresponding to 69% female and 31% male. The ages of students ranged between 39 and 67 years old. Students expressed their reasons for taking the course were to be able to communicate better, develop knowledge, find work, meet people and improve self-confidence, which was achieved through. When it comes to their academic, educational and professional backgrounds, they varied from those who had completed their secondary school education to those who had completed their higher education in their home countries. About half of the learners are looking for employment or to improve their career prospects. The other half were employed in a range of different occupations. However, working in the cleaning industry was still the highest represented.

The Digital Skills courses were similar demographically, due to the fact that in part, many students who attended the ESOL courses also took part in these courses. Consequently, the nationalities and ages were similar, although it attracted younger learners too, with a range from 26 to 56 years old. A total of 28 students attended. Students expressed these courses helped them with tasks online such as completing essential and key application forms.

In addition, two short Spanish courses were delivered in person. These were intended for those residents and parents of children attending other services at Latin American House, such as the Saturday school, who wished to learn Spanish as foreign language. Twelve adults, mainly residents of our local area, attended.

Online courses continued to remain a popular choice by Latin American residents throughout the end of the year too. As with the previous courses, their duration was 10 weeks. A total of 4 courses were offered online at four different levels from A2 to B2 according to the Common European Framework of Reference. There were 42 learners enrolled out of which 28 (66%) were women and 14 (33%) were men. The youngest learner was 23 years old and the oldest 51 years old. In terms of nationalities, most learners were Spanish speakers from South America (including Argentina, Colombia, Ecuador, Peru). The other large proportion of learners were Portuguese speakers, mainly from Brazil. Students benefited from these courses because they helped them find work or improve their job prospects, meet people and improve their communication skills.

Children Education

Centro Infantil Menchú (Menchú Nursery)

Centro Infantil Menchú (Menchú Nursery) went through a change of management at the beginning of the academic year. A new nursery manager with experience and knowledge of education of children with special needs joined in September 2021 after the retirement of the previous manager. Another new Early Years Practitioner also joined and a long standing member of staff was promoted to Deputy Manager. We have redecorated the nursery and improved the lighting and we will revamp its facilities with a brand new sensory room and new cupboards throughout the summer during the Nursery break.

Our nursery follows the Early Years Foundation Stage Curriculum, delivering relevant and motivating activities for the children. The Spanish language is practised during the day through songs, conversations and games. The Nursery Nurses do their utmost to overcome challenges in the accomplishment of objectives and tasks.

We had over 20 children between two and five years old. Most children only come for the hours funded by the government, usually fifteen per week, and less often thirty hours per week. Until the end of the Spring term, the Nursery had an occupancy of nearly 80%. The children come from different backgrounds and cultures including Latin America, Africa, Eastern Europe, Middle East, North America and Europe, and from various neighbouring boroughs, including Camden (59%), Brent (35%) and others (6%). These children and their families represent the diversity of the local community.

Due to the Covid restrictions during the Autumn and Spring Terms, no educational visits were planned, and parents did not come into the nursery to share activities with the children. Nevertheless, we managed to build a good rapport and parents' information sessions were held on a one to one basis. Social activities in the nursery took place internally. Children were able to celebrate their birthdays (one parent permitted to attend) and other special days. These events brought joy and a sense of camaraderie among the children. Their families were also able to share these occasions through the children's online journal. The learning environment has been enhanced by the acquisition of new furniture for the classrooms. This has benefited both the children and the Nursery Nurses who now have access to more varied educational resources to support the children's learning and development of new skills. We continued to be pleased with the children's progress and the consistent cooperation of the parents in keeping our Nursery community safe and healthy.

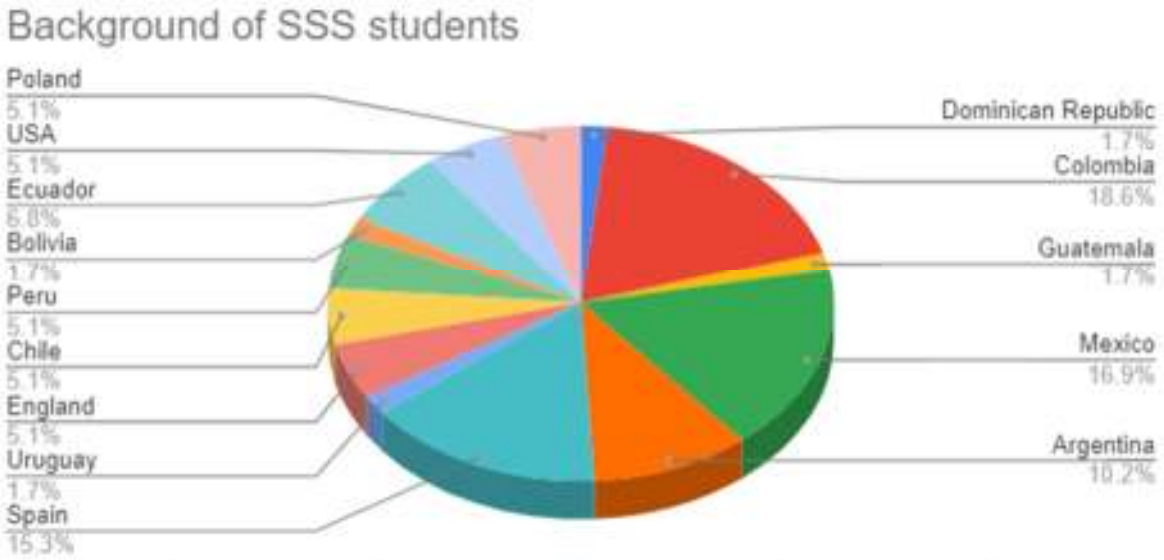
The team is grateful for the parents' ongoing support and cooperation in keeping the children healthy and comfortable. During the lockdown they offered kind donations in the form of baskets of fruit, wipes, hand sanitisers and also a dehumidifier. Equally, due to the financial constraints that some parents have been through, Latin American House funded hours to some children. This alleviated the pressure that some families were under.

Spanish Saturday School

Our Saturday School for children continues to contribute making children from Latin American backgrounds and families feel at home, meeting and socialising with other children from similar backgrounds, keeping children in touch with their roots, and celebrating their families' heritage and cultures. It is a place for share experiences, good friendships and learning together from the teachers and from each other.

The School runs Spanish lessons with an emphasis on Latin American cultures. It currently enrols children from Reception to Year 6. The majority are primary age. This year we have been running four classes face to face and two classes online each Saturday. The children come mainly from Latin

American or Spanish families and a few are of British origin or other ethnic backgrounds. Most of the classes are on demand. We have been working on four main topics in Spanish: ecology, ludic activities, culinary and subjects which are part of the National Curriculum like geography and maths.



This year was a challenging one due to the fears related to COVID. Thanks to our valuable team and to the parents who also contributed to adapt to this new way hybrid of learning during, students enrolled not only from London, but from other UK areas. Between 2021 and 2022 the children and tutors have undertaken activities like:

- Collaboration with Unicef UK and NRCSE on the fundamental children Rights and Peace Day
- Celebrated the beginning of the spring, with different activities and the “Spring’s experience”.
- Ecology and nature activities, creating a large-scale display of animals, trees and plants.
- The children travelled virtually to Brazil and learnt about the Amazon and created a wild forest and finished enjoying the carnival.
- Celebrated International Women’s Day creating portraits of well-known women such as Rigoberta Menchú, Eva Perón and Frida Kahlo.

Next year we intend to expand the offer of the Spanish Saturday School to children of older ages and possibly offer it on other days of the week. We will also start a programme aimed to support children and young people from 5 to 16 years old at least. The idea is to support children from disadvantaged Latin American Families and other local families in our area and other London boroughs in order for them to improve their educational and career prospects

Communities and Cultures

We retook the relationship with the Greater London Authority Community Engagement Team in order to play a pivotal role in the wellbeing of the Latin American communities in Greater London. We also continued to work in partnership with local organisations such as the British Museum. Their

communities' team for example delivered workshops at Latin American House as part of their exhibition Peru: A journey in time from November 2021 to February 2022.

Although our offer of face to face and online activities decreased with respect to the previous year due to the restrictions during the beginning of the year and the fact that we didn't have a Coordinator of the Programme for the second half, we delivered online classes and webinars on different topics and had films screened at Latin American House in collaboration with community groups and grassroot organisations such as Comunidad Rimanakuy and Native Spirit Festival, including the screening of the film *Sembradoras de Vida,* which was very well attended and even better received both from the point of view of promoting indigenous cultures from the region called Latin America and from the environmental perspective as the film took place during the COP 26 summit in Glasgow. It included an artistic performance by Quechua members of Comunidad Rimanakuy and a talk and community event took place at the end of the film.

We engaged with other local groups and hosted events including research on the future of our local area with council officers and university researchers. From February 2022 and thanks to a grant from the National Lottery Community Fund we recruited a Communities and Cultures Coordinator three days a week for the first time at LAH in order to develop a more comprehensive and impactful Communities and Cultures programme. The project aims to benefit and support disadvantaged and vulnerable Latin Americans, including individuals and community groups and other local residents and artists' post-Covid, while contributing to our objective of promoting the contribution of migrants and the diversity of Latin American cultures.

Community Centre

The Latin American House, our Community Centre since 1983, continues to host thousands of Latin Americans who come from across all London boroughs and beyond, as well as many other people from different backgrounds and cultures, including many local residents who come for learning new skills, getting support and enjoy activities and community events. Latin American House is a place where people come for information, orientation and just to feel at home in a mainly Spanish-speaking environment.

Still, our ESOL classes are attended by people from near twenty nationalities, of which half are not Latin Americans. Students come from all the continents. Our diverse local area is now home of a significant amount of North African migrants, for example from Algeria and Morocco, who speak Spanish because they lived in Spain before coming to the UK, and they come to us because they are more fluent in Spanish than in English. We also continue to host local groups, including local artists, community and support groups, as well as companies, entrepreneurs and others, sometimes for a token price or for free. The Centre is also used by other similar organisations who provide services specifically to the Latin American communities, such as Aymara, a social enterprise dealing with sexual health, as well as consulates and embassies from the region.

We continued to invest in some essential and much needed layout changes, replacements and improvements in the Centre. We remain committed to improve our premises over the next years.

Digital Transformation

Our digital transformation has continued in 2021-2022, with an emphasis on developing and growing our existing online channels, specifically our website, social media and newsletter.

In April 2021 we launched a new website. This upgraded version contains more accurate and timely information, as well as a sleeker, more modern appearance. Key features include the use of Google

Forms for advice appointments and a Latin American House blog featuring art and writing from members of our communities. Website numbers tend to fluctuate from month to month, but have remained fairly consistent, even from the previous website. Ideally, we would be seeing a greater increase in traffic to the website from overall digital transformation efforts, but this has been slow. On the other hand, the organisation has significantly improved its Google Search rankings, meaning it is becoming easier for users to find us online.

Our social media channels have seen consistent growth in the past year, allowing us to better communicate our services and to reach more people. Instagram had a significant higher rate of growth, while Facebook had the lowest. Still, Facebook is at present the platform with most followers. Below is a summary of the year-on-year growth of followers on each of the social media channels.

	March 2021	March 2022	% growth
Facebook	4316	4497	4%
Twitter	2122	2319	9%
Instagram	1141	1808	58%

Our newsletter goes out on the first Thursday of every month in English, Spanish, and Portuguese. Our subscribers have been growing slowly but steadily, having gone up from 5,009 in March 2021 to 5862 in March 2022, a 17% growth which we expect to continue.

Digital Transformation is an ongoing process. Next year we will place greater emphasis on the resources available on the website, and streamline digital processes as much as possible, including online enrolments, online payments, and better use of external established platforms for areas such as volunteering and space rental.

Legal and Social Advice Services (LESAS)

LESAS provides free advice, information and support on different topics including employment law, EU Settlement Scheme and welfare benefits. Our advisors, comprising a Welfare Benefits Caseworker and two EUSS Applications Officers, as well as volunteers, advised, informed and supported people on issues relating to applications to the EUSS, welfare benefits, housing and other.

For welfare related support, we continued to offer free advice on welfare benefits, housing and employment law through an in-house welfare benefits caseworker employed three days a week. From February 2022 the service increased to four days per week due to increasing demand and thanks to a three years grant from the National Lottery Community Fund.

There were 128 advice cases dealt with at LAH within the year. Casework was spread throughout the four quarters with quarter two representing the period with highest demand and quarter four the one with the lowest. There were also 175 telephone consultations and eight webinars with around 155 participants in total. We usually had twice the number of attendants registered but for some reasons including technical reasons some people weren't able to attend.

Some users preferred to come on Saturdays due to work commitments and we had drop ins the first Saturday of each month. Demand grew from users that came for the benefits and housing services. Service over the phone started to be in high demand at the beginning of 2022 as we had good exposure

on social media. Some follow-up cases were increasing as we carried over cases from 2021. Users were given the option to either have face-to-face appointment or telephone/remote appointment, which proved helpful as users with health conditions were not able to travel. The mail service had a great increase and was up to date. For November we helped 9 users to fully submit an application on their behalf. From February 2022 and thanks to the funding form the National Lottery Community Fund our advisor has been employed four days per week and therefore emails have also steadily been answered at a faster speed and there was more time for paperwork.

We had our biannual Advice Quality Standard (AQS) external review in September and we were awarded the continuation of accreditation.

Overall demand for the service through all channels has increased from January. From March the project continued to grow due to the drop-in session that we had in place for every first Saturday of each month. We also continued to expand more by having an online webinar for users so that they can interact with us, receive the new updates and ask their questions. The telephone service had significant demand. During March we helped 5 users to fully submit an application on their behalf.

In relation to our EU Settlement Scheme, we were successful in getting our grants from HM's Government renewed for the two semesters of the year in order to continue assisting vulnerable EU citizens and their families of Latin American origin for free to apply for leave to remain in the UK following Brexit and the end of free movement across the European Union, and supporting them with securing the settled status if they previously secured their pre-settled.

The demand for this service started to decrease near and after the deadline to apply for the EU Settlement Scheme on June 2021, and decreased more significantly from the beginning of 2022. At the same time the cases dealt with were sometimes more complex and required the intervention of partner organisations providing specialist advice. This is also due to the fact that as in the previous year, a significant proportion of applicants were not EU/EEA citizens but their family members. The process of applying was in their case more complicated and we sought to accompany and support them at each twist and turn of this process, which often lasted many months.

Challenges continued to be related to the Home Office services being partially interrupted at the beginning of the year which led to some backlogs, and still to some of the effects of restrictions including travelling etc. Also, like other advice organisations and charities, one of the major challenges for our services is an adequate and uniform database management system which results in a monitoring and evaluation far from ideal.

Most of the people we assist were from Latin American backgrounds with Spanish passports and their family members, including countries such as Colombia, Ecuador, Peru, Brazil and Dominican Republic. We also supported Spanish and Portuguese speakers from non-Latin American countries such as Equatorial Guinea and Morocco.

The majority of applicants lived in London, with some coming from outside the capital. The largest proportion hailed from the London boroughs of Southwark, Lambeth and Brent, with around 10% also from outside London. Overall, the project has had a positive impact. The community has benefited in various ways in such as difficult time. Although the project started for six months only until the end of March 2021, LAH is committed to continue this service next financial year.

Financial Review

Our key financial aim remains being a financially sustainable organisation and it is thanks to our dedicated team and supporters that we continue to do so. We are grateful to our clients (this year chiefly our remaining licensees), donors and funders for their support.

LAH continues to generate income from a diverse range of sources. During this financial year, the main sources of income were:

i) Fees and National Education Funding for our Children's Education programme
ii) Project grants from Trusts, Foundations and one government grant, and
iii) Rental income.

Project grants included the grant award from HM Government to finance the EU Settlement Scheme project and a grant from the People's Postcode Trust which funded our adult Education programme. During the last quarter of the financial year, we were awarded a significant grant for the duration of three years, from the National Lottery Community Fund. This has allowed us to fund three of our key posts (a Welfare Benefits Advice Caseworker, a Digital Transformation Manager and a new Communities and Cultures Coordinator) from February 2022. We were also awarded one further small Covid Recovery grant from the government which allowed us to pay some of our core costs in the first quarter of the year, whilst full services were all re-starting again.

In relation to our income and expenditure, income for the year totalled £391k (p/y £445k) whilst costs amounted to £431k (p/y £397k). The shortfall of £40k was funded by the Covid Reserve, set up in 2020 from various Covid grants that we received.
Without the Covid recovery grants in the current and prior years, our actual income was on a more similar level, of £378k in 2021/22 compared to £388k in 2020. Whilst our Children and Adult Education programmes both picked up in the current year, and income increased, other activities such as immigration advice paused, and so did the corresponding grant income for the period, hence the decrease in revenue.

Our balance sheet remains strong with general reserves of £70k as well as ownership of our Community Centre. This is a very valuable asset in an area of continuous improvement, while at the same time makes it sensible to hold reserves which may be needed in relation to the building. Our Covid reserve has enabled us to get all our services back to a fully operational status and £18k remains for the next financial year.

Reserves Policy

For the 2021-22 financial year, our general reserve, working capital reserve and covid recovery fund totalled £149k. This covers running costs for three months, one month's staff salary, a redundancy contingency amount and emergency building work. Our Reserves Policy is being drafted for next year.

Future Plans and planning ahead

Our team of staff and volunteers continue to go the extra mile in order to deliver the best possible customer service and to empower and support our community. This will be particularly relevant as at the time of writing the cost of living crisis seems the main source of problem over the next months and possibly years. This affects us as a community, as individuals and as a charity and voluntary and

community organisation. The next year will be a transitional and key year leading to Latin American House's 40th anniversary in 2023.

It also seems obvious that a new group of people reaching to us more often are older people – who were particularly affected by COVID and its collateral effects, and may be affected by the increase in the cost of living. Migrants and political refugees who came to the UK in the 70s and 80s are now retired and there is not much provision for over 60s Spanish speakers.

We will need to boost the hire and use of our spaces, which are particularly attractive after some building improvements.

We will also continue to develop consultations with our beneficiaries and asking for feedback, to ensure that our activities and services adapt to and address their needs and evolve to the changing circumstances, as we learn first-hand what are the effects of events like the ones above.

We will also develop better and more relationships with our existing and new funders. We will strengthen both our brand name and our capacity to continue supporting the growing members of the Latin American communities in Greater London and beyond, now and in the future.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The trustees' annual report and the strategic report were approved on 2nd of December 2022 and signed on behalf of the board of trustees by:



Mr Enrique Saenz
Trustee

Opinion

We have audited the financial statements of LATIN AMERICAN HOUSE (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

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

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. Based on our understanding of the Charity and its activities, we identified that the principle risk of non-compliance with law and regulations related to the Charities Act 2011, the Charities Statements of Recommended Practice, UK tax legislation, pensions legislation, employment regulation and health and safety regulation, anti-bribery, corruption and fraud, money laundering and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the presentation of the financial statements, such as the Companies Act 2006.

We evaluated the trustees' and managements' incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principle risk were related to manual journal entries to manipulate financial performance, management bias through judgements and assumptions is significant accounting estimates, in particular in relation to use of restricted funds, and significant one off or unusual transactions.

Our audit procedure were designed to response to those identified risk, including non-compliance with law and regulations (irregularities) and fraud that re material to the financial statements. Our audit procedure included but were not limited to:

- Discussing with the trustees and management their policies and procedure regarding compliance with law and regulations;
- Communicating identified laws and regulations throughout our engagement team and remaining alert to any indications of non-compliance throughout our audit ; and
- Considering the risk of acts by the Charity which were contrary to applicable laws and regulations, including fraud.

Our audit procedures in relation to fraud included but were not limited to:

- Making enquiries of the trustees and management on whether they had knowledge of any actual, suspected or alleged fraud;
- Gaining an understanding of the internal controls established to mitigate risks to fraud;
- Discussing amongst the engagement team the risks of fraud; and
- Addressing the risks of fraud through management override of controls by performing journal entry testing.

There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities including fraud rests with management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

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

Use of our report

This report is made solely to the charity's members, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Saleemi Associates
Chartered accountants & statutory auditor
792 Wickham Road
Croydon CR0 8EA

21st December 2022

Saleemi Associates is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

LATIN AMERICAN HOUSE

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2022

	Note	2022 Unrestricted funds £	2022 Restricted funds £	2022 **Total funds** £	2021 Total funds £
Income and endowments					
Donations and legacies	**5**	12,710	–	12,710	57,954
Charitable activities	**6**	134,917	213,204	348,121	358,003
Other trading activities	**7**	29,856	–	29,856	29,268
Investment income	**8**	158	–	158	48
Total income		177,641	213,204	390,845	445,273
Expenditure					
Expenditure on charitable activities	**9,10**	210,838	220,704	431,542	396,867
Total expenditure		210,838	220,704	431,542	396,867
Net (expenditure)/income and net movement in funds		(33,197)	(7,500)	(40,697)	48,406
Reconciliation of funds					
Total funds brought forward		2,889,096	11,905	2,901,001	2,852,596
Total funds carried forward		2,855,899	4,405	2,860,304	2,901,001

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

The notes on pages 22 to 31 form part of these financial statements.

LATIN AMERICAN HOUSE

Company Limited by Guarantee

Statement of Financial Position

31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	**15**	2,710,437	2,712,805
Current assets			
Debtors	**16**	46,128	45,148
Cash at bank and in hand		171,381	220,364
		217,509	265,512
Creditors: amounts falling due within one year	**17**	67,642	77,315
Net current assets		149,867	188,197
Total assets less current liabilities		2,860,304	2,901,001
Net assets		2,860,304	2,901,001
Funds of the charity			
Restricted funds		4,405	11,905
Unrestricted funds:			
Revaluation reserve		2,500,000	2,500,000
General fund		70,339	63,002
Designated fund			
• Working capital reserve		60,686	68,023
• Covid recovery fund		18,374	51,571
• Property Cost		206,500	206,500
Total unrestricted funds		2,855,899	2,889,096
Total charity funds	**20**	2,860,304	2,901,001

For the year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The charity is subject to audit under the Charities Act 2011.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

The notes on pages 22 to 31 form part of these financial statements.

These financial statements were approved by the board of trustees and authorised for issue on 02nd December 2022, and are signed on behalf of the board by:



Mr Enrique Saenz
Trustee

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Latin American House, 10 Kingsgate Place, Kilburn, London, NW6 4TA.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006..

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. Accounting policies ***(continued)***

Tangible assets ***(continued)***

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	20% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The Charity is a registered in Companies House as Company limited by guarantee and has no share capital. Every member of the Company undertakes to contribute such amount as my be required (not exceeding 1 (pounds)) to the Company's assets if it should be wound up while he or she is a member or within a year after he or she ceases to be member, for payment of the Company's debts and liabilities contracted before he or she ceases to be a member, and of the cots, charges and expenses of winding up, and for the adjustment of the rights of the contributories among themselves.

5. Donations and legacies

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Donations				
Donations & Other	3,444	3,444	5,071	5,071
Corporate donations	1,266	1,266	1,311	1,311
Grants				
Covid Business Grants	8,000	8,000	51,572	51,572
	12,710	12,710	57,954	57,954

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Corporate projects	49,349	15,800	65,149
Children's Education	76,534	115,627	192,161
LESAS	3,000	46,030	49,030
Culture	3,052	11,747	14,799
Adult Community Learning	2,982	24,000	26,982
	134,917	213,204	348,121

Corporate projects income included revenue from the hire of surplus space (£40K) and grant income to fund some of our core costs (£25K)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Corporate projects	64,346	16,832	81,178
Children's Education	41,775	108,569	150,344
LESAS	17,800	85,857	103,657
Culture	11,824	5,000	16,824
Adult Community Learning	–	6,000	6,000
	135,745	222,258	358,003

7. Other trading activities

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Licence fee income	29,856	29,856	29,268	29,268

8. Investment income

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	158	158	48	48

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Corporate projects	–	35,605	35,605
Children's Education	68,005	115,626	183,631
LESAS	7,164	46,030	53,194
Culture	–	8,052	8,052
Adult Community Learning	–	12,914	12,914
Support costs	135,669	2,477	138,146
	210,838	220,704	431,542

Support costs consist of Staff and Admin costs (£91,098), Building Costs (£42,968), and Governance Costs (£4,079).These are then allocated to each department, as per note 10.

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Corporate projects	81,070	–	81,070
Children's Education	36,588	108,568	145,156
LESAS	–	69,154	69,154
Culture	11,857	5,001	16,857
Adult Community Learning	–	5,988	5,988
Children's project	–	–	–
Support costs	45,095	33,547	78,642
	174,610	222,258	396,867

10. Support cost allocation between charitable activities

	Total Funds 2022 £
Corporate projects	22,511
Children's Education	47,677
LESAS	33,377
Culture	14,929
Adult Community Learning	15,573
Governance cost	4,080
	138,146

11. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	2,368	2,368

12. Auditors remuneration

	2022 £	2021 £
Fees payable for the audit of the financial statements	2,198	2,286

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022 £	2021 £
Wages and salaries	267,618	255,466
Social security costs	14,911	15,596
Employer contributions to pension plans	13,780	11,921
Other employee benefits	39,523	25,245
	335,832	308,228

The average full-time equivalent head count of employees during the year was 12 (2021: 12).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees

15. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	**Total £**
Cost			
At 1 April 2021 and 31 March 2022	2,706,500	11,841	2,718,341
Depreciation			
At 1 April 2021	–	5,536	5,536
Charge for the year	–	2,368	2,368
At 31 March 2022	–	7,904	7,904
Carrying amount			
At 31 March 2022	2,706,500	3,937	2,710,437
At 31 March 2021	2,706,500	6,305	2,712,805

All the conditions on our property acquisition have now been met, and therefore the building at 10 Kingsgate Place is now fully owned by LAH. The building has been re-valued and is shown on the Balance Sheet at market value.

16. Debtors

	2022 £	2021 £
Trade debtors	16,128	15,148
Other debtors-cash float held at payroll company	30,000	30,000
	46,128	45,148

17. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	12,885	10,392
Accruals and deferred income	48,380	60,828
Other creditors	6,377	6,095
	67,642	77,315

18. Deferred income

	2022 £	2021 £
Amount deferred in year	49,140	59,228
At 31 March 2022	49,140	59,228

19. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £13,780 (2021: £11,921).

20. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	**At 31 March 2022 £**
General funds	63,002	177,641	(177,641)	7,337	70,339
Revaluation reserve	2,500,000	–	–	–	2,500,000
Designated funds					
• Working capital	68,023	–	–	(7,337)	60,686
• Covid recovery fund	51,571	–	(33,197)	–	18,374
• Property fund	206,500	–	–	–	206,500
	2,889,096	177,641	(210,838)	–	2,855,899

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
General funds	70,350	223,015	(174,610)	(55,753)	63,002
Revaluation reserve	2,500,000	–	–	–	2,500,000
Designated Fund					
• Working capital	63,841	–	–	4,182	68,023
• Covid recovery fund	–	–	–	51,571	51,571
• Property cost	206,500	–	–	–	206,500
	2,840,691	223,015	(174,610)	–	2,889,096

Revaluation reserve of £2,500,000 and 206,500 out of designated funds are unrestricted funds but not available to use as these funds are tied up in cost and revaluation of the building.

Restricted funds

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	**At 31 March 2022 £**
Restricted Fund	11,905	213,204	(220,704)	–	4,405

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
Restricted Fund	11,905	222,258	(222,258)	–	11,905

21. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Tangible fixed assets			
• Freehold property	2,706,500	–	2,706,500
• Fixture and fittings	3,937	–	3,937
Current assets	213,104	4,405	217,509
Creditors less than 1 year	(67,642)	–	(67,642)
Net assets	2,855,899	4,405	2,860,304

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets			
• Freehold property	2,706,500	–	2,706,500
• Fixture and fittings	6,305	–	6,305
Current assets	253,607	11,905	265,512
Creditors less than 1 year	(77,315)	–	(77,315)
Net assets	2,889,097	11,905	2,901,001

The following pages do not form part of the financial statements.

LATIN AMERICAN HOUSE

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2022

	2022 £	2021 £
Income and endowments		
Donations and legacies		
Donations & Other	3,444	5,071
Corporate donations	1,266	1,311
Covid Business Grants	8,000	51,572
	12,710	57,954
Charitable activities		
Children's Education	192,161	150,344
Adult Community Learning	26,982	6,000
LESAS	49,030	103,657
Culture	14,799	16,824
Corporate	65,149	81,178
	348,121	358,003
Other trading activities		
License fee income	29,856	29,268
Investment income		
Bank interest receivable	158	48
Total income	390,845	445,273

LATIN AMERICAN HOUSE

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2022

	2022 £	2021 £
Expenditure		
Expenditure on charitable activities		
Wages and salaries	267,618	255,466
Employer's NIC	14,911	15,596
Pension costs	13,780	11,921
Other staff related cost	39,523	25,245
Rates and water	2,149	1,714
Light and heat	13,452	13,809
Repairs and maintenance	23,554	30,833
Insurance	3,814	3,656
Legal and professional fees	3,725	2,999
Telephone	3,021	1,937
Other office costs	4,348	3,357
Depreciation	2,368	2,368
Bank Charge	105	83
Other direct cost	33,722	21,398
Website & software cost	2,556	3,067
Marketing	2,896	3,418
	431,542	396,867
Total expenditure	431,542	396,867
Net (expenditure)/income	(40,697)	48,406

LATIN AMERICAN HOUSE

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2022

	2022 £	2021 £
Expenditure on charitable activities		
Children's Education		
Wages/salaries	143,269	121,258
Employer's NIC	7,407	6,761
Pension costs	6,805	5,451
Other staff related cost	11,090	2,439
Telephone	134	93
Other office costs	1,171	436
Other direct cost	13,298	7,609
Marketing	457	1,109
	183,631	145,156
Support costs		
Wages/salaries	90,627	74,847
Employer's NIC	6,004	5,380
Pension costs	5,376	3,848
Other staff related cost	3,341	5,056
Rates & water	2,149	1,714
Light & heat	13,452	13,809
Repairs & maintenance	23,554	30,833
Insurance	3,814	3,656
Telephone	2,172	1,664
Other office costs	702	2,163
Depreciation	2,368	2,368
Other direct cost	13,194	8,401
IT & computer costs	1,435	2,891
Marketing	1,483	–
	169,671	156,630
Adult Community Learning		
Other staff related cost	10,221	5,842
Other office costs	1,673	–
Other direct cost	1,020	146
Carried forward	12,914	5,988

	2022 £	2021 £
Brought forward	12,914	5,988
	12,914	5,988
LESAS		
Wages/salaries	30,966	46,911
Employer's NIC	1,408	2,938
Pension costs	1,507	2,283
Other staff related cost	12,597	11,796
Telephone	715	180
Other office costs	552	758
Other direct cost	3,510	2,303
IT & software cost	983	176
Marketing	956	1,809
	53,194	69,154
Culture		
Wages/salaries	2,756	12,450
Employer's NIC	92	517
Pension costs	92	339
Other staff related cost	2,274	112
Other direct cost	2,700	2,939
IT & computer cost	138	–
Marketing	–	500
	8,052	16,857
Governance costs		
Audit fees	2,198	2,286
Legal & other professional fees	1,527	713
Other office costs	250	–
Bank charges	105	83
	4,080	3,082
Expenditure on charitable activities	431,542	396,867

LATIN AMERICAN HOUSE

England & Wales - Charity number 1127253

Accounts

COMPANY REGISTRATION NUMBER: 06720498
CHARITY REGISTRATION NUMBER: 1127253

LATIN AMERICAN HOUSE

Company Limited by Guarantee

Financial Statements

31 March 2021

SALEEMI ASSOCIATES
Chartered accountants & statutory auditor
792 Wickham Road
Croydon CR0 8EA

LATIN AMERICAN HOUSE

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2021

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LATIN AMERICAN HOUSE

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2021

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2021.

Reference and administrative details

Registered charity name	LATIN AMERICAN HOUSE
Charity registration number	1127253
Company registration number	06720498
Principal office and registered office	Latin American House 10 Kingsgate Place Kilburn London NW6 4TA

The trustees

Ms Judith Abanto- resigned 12/03/2021
Mr Raul Valdivia
Mr Miguel Mercado
Mr Enrique Saenz- Chair
Ms Carolina Rodriguez
Mr J J Jaramillo

Auditor

Saleemi Associates
Chartered accountants & statutory auditor
Registered Auditors and Chartered Accountants
792 Wickham Road
Croydon
CR0 8EA

CHAIR's PREAMBLE

As an organisation, we have responded quickly and effectively to the challenges faced by thousands of members of the Latin American community in London and beyond as a consequence of the Covid 19 Pandemic. We also supported hundreds of Latin Americans on how they are present in this country because of Brexit. Sadly, Latin Americans were amongst those that departed, victims of the virus. Our sympathies are with their family members and friends.

The health crisis that unravelled from the start of the period covered by this report, in April 2019, continued, with ups and downs, throughout the cycle. The restrictions imposed on the running of most establishments (community, private or public) inevitably impacted all our services. However, the range of activities this report is testimony of, albeit diminished and delivered at a distance under a different model due to Covid, continued to underpin each of our strategic objectives: running an organisation that is competent and sustainable; advocating for the Latin American community and contributing to its wellbeing; furthering their skills, knowledge, experience and career paths; helping to recreate, generate and promote the Latin American cultures; being a source of information, and the opening of dialogues and widening participation.

While we made improvements to our community centre, we were limited in our objective of maximising its use from which a significant part of our income depends. This was because the demand went down for the use of meeting space and offices we make available. Yet another source of income such as fees charged for some of our services e.g nursery and Saturday school also shrank. In such a scenario we made most of the opportunities, as soon as they were available, of government and charitable funding programmes designed to mitigate the impact of Covid on organisations like us.

Core activities during a very challenging year were those in support of welfare needs particularly benefits, and employment and housing advice. A significant focus was also addressing the demand for immigration advice from (European) Latin Americans seeking to settle their status in the UK.

We concluded the year with increased staff capacity in the areas of welfare advice, adult education, communications and operations management, as well as with identified areas for future expansion as regards the needs of young people and the elderly in our community.

The contributions of staff, volunteers and colleagues Trustees over a period requiring adaptability, creativity and commitment warrants full recognition.

Enrique Saenz
(Chair)

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2021.

Organisational Structure

Latin American House has a trustee board of no fewer than four members who meet six times a year and who are responsible for the governance of the organisation. In 2020/21 there were six trustees with a variety of backgrounds and skills relevant to the work of Latin American House.

The organisation employed 21 staff (equivalent to 9 full time staff): the Director, a Finance Officer, a Welfare Benefits Advice Caseworker (from October 2020), an Office Manager (from November 2020), two EU Settlement Scheme officers, a Digital Transformation Manager and an Adult Education Coordinator (both from December 2020), a Culture Coordinator, a Nursery Manager, a deputy Nursery Manager, three Nursery nurses and two assistants, one Lead Teacher and four Teachers for the Spanish Saturday School for children, and two cleaners. In addition, Latin American House continued to count with a strong team of volunteers who support various departments. Responsibility for day-to-day management of the organisation is delegated to the Director who reports to the board of trustees on all aspects of the organisation's work and development.

RISK MANAGEMENT

The board of trustees continually reviews the major risks to which the organisation is exposed. A risk register is updated at least annually, and this unprecedented year has been updated more frequently. It shows that improvements have been made since the last risk analysis and that appropriate systems are established to protect the organisation from a variety of risks. These include policies and procedures, such as equal opportunities policy, health and safety, confidentiality policy, insurance cover and regular monitoring systems. Where the risks can be mitigated further, the staff members and trustees take steps to address them to manage and minimise the organisation's risks.

STRATEGIC REPORT

The following sections for achievements and performance and financial review form the strategic report of the charity.

Objectives and Activities

Latin American House was established in 1983 and was registered as a charity and company limited by guarantee in 2008.

The trustees have had due regard to the Charity Commission's general guidance on public benefit when reviewing the organisation's work and planning for its future work and ensure that the work will contribute to its aims and objectives. Latin American House's charitable objects, as set out in its memorandum of association, are below:

To promote the benefit of all Latin American people principally but not exclusively living or working in the United Kingdom, particularly the Greater London area, without distinction of gender, sexual orientation, race, political, religious or other opinions, by associating local authorities, voluntary organisations or individuals in a common effort to advance education and to provide facilities in the interest of social welfare, for recreation and leisure time with the object of improving the conditions of life of such persons.

We work for the integration, social inclusion and well-being of Latin American and other Spanish and Portuguese-speaking migrants in London, as well as other communities in our diverse local

neighbourhood. Our aims are to improve the life of Latin Americans, particularly those disadvantaged or vulnerable, to provide a local Community Centre and to promote the rich diversity of Latin American cultures.

Our Services include:

- Legal and Social Welfare Advice, providing advice on welfare benefits, employment law, housing, etc. In this financial year it also included a dedicated EU Settlement Scheme service to support vulnerable Portuguese and Spanish speakers apply for the EU Settlement Scheme.
- Children's Education - This consists of our bilingual Menchú Nursery, for children 2 to 4 years old, and the Spanish Saturday School, for children 5 to 11 years old.
- Adult Community Learning – Directly and in partnership with local authorities, colleges and recognised educational organisations, we provide practical adult education for Latin Americans and local residents
- Culture - promoting and showcasing Latin American cultures, for people of different abilities, ages, and backgrounds
- Community Centre - a well-established centre where people can come for activities, information and orientation

Achievements and Performance

COVID and the imposed lockdowns had effects on all our programmes and services this year. Our income from rents decreased sharply and ad-hoc hall hire collapsed. In particular, two of our licensees terminated their office space renting contracts with us as soon as restrictions related to COVID started just before the beginning of this financial year. Our income from hall hire disappeared just after that. Furthermore, most of the small donations from some of our users who traditionally have accessed our free services in person at Latin American House stopped altogether.

Except for children related projects, attendance in person at Latin American House also fell as a direct result of the imposed COVID related restrictions, from over 3,000 people in the year ending 31 March 2020 to less than 500 in the period related to this financial year.

Despite the severe effects of the pandemic, directly and indirectly, which in our case and that of our communities and given the nature of our beneficiaries and users were exacerbated in all possible fronts, and despite the problems that this added to Brexit represented, we were successful in swiftly adapting most of our services online, providing a remote quality service whenever possible. We were also successful in securing emergency, core and project grants which have allowed us to increase capacity and resources for some essential projects and to avoid using our reserves, ensuring that Latin American House is both resilient to adverse effects such as COVID and sustainable over the medium and long terms.

Our staff deserves credit and praise for their adaptability, commitment, enthusiastic efforts and flexibility in an exceptional period in order to provide a good service both remotely and face to face whenever possible.

For example, the new Adult Education programme started in December 2020. It has been a success since it was launched in terms of participants, with record numbers of students and volunteer teachers in all our ESOL courses. The remote classes allowed for students outside of Greater London to take part and for members of our communities to come together online.

The Spanish Saturday School for children adapted over night to online classes and this year we offered some free places to disadvantaged children with support from a grant by Big Issue Invest.

The Cultural Project delivered online classes on Quechua in collaboration with local community

organisations based in London - such as *Comunidad Rimanakuy*, and renown academics and attendants throughout London, the UK and even overseas. In fact, our online programme achieved record audiences from London, the rest of the UK and several countries. It also organised talks and webinars on various subjects and topics from different countries, also celebrating and remembering key events and figures from Latin America, as well as concerts, workshops and other activities. We initiated the celebration of Peru's 200 Years of Independence in partnership with the above and other community groups and renown organisations, which we aim to expand next year. More details of the different projects and services are given below:

1) Legal and Social Advice Service (LESAS)

LESAS provides advice, information and support on different topics including employment law, EU Settlement Scheme and welfare benefits. Our advisors, comprising a Welfare Benefits Caseworker (from October 2020) and two EUSS Applications Officers, as well as volunteers, advised, informed and supported people on issues relating to applications to the EUSS, welfare benefits, housing and employment emergencies and enrolment of children in school age, etc.

EU Settlement Scheme

Introduction

In 2020/21 LAH was repeatedly successful in its bids to secure extended funding by HM's Government from April 2020 onwards to continue assisting vulnerable EU/EEA citizens and their families of Latin American origin for free to apply for leave to remain in the UK following Brexit and the end of free movement across the European Union.

We helped 1,529 applicants to the EU Settlement Scheme in different aspects - from understanding the Scheme's requirements to end-to-end help in applying directly and resolving issues they had during the later stages of applying. We focussed on helping applicants with a lack of English or IT skills, or other vulnerabilities such as precarious working and living arrangements, economic disadvantage, disability and experience of domestic violence.

Our core EUSS team during this period consisted of two OISC-regulated advisors and volunteer interpreters for Portuguese speakers who didn't speak neither English nor Spanish.

Support and challenges

A significant proportion of applicants were not EU/EEA citizens but their family members. The process of applying was in their case often more far drawn out and complicated. We sought to accompany and support them at each twist and turn of this process, which often lasted many months.

The outbreak of the pandemic threw up severe obstacles for applicants and forced us to adopt new ways of assisting them. This ranged from the suspension of Home Office services and the subsequent backlogs to the effect of travel restrictions on meeting Home Office eligibility criteria. Furthermore, we were made aware of the terrible effects of the virus on the health and livelihoods of the communities we serve. Due to the pandemic, we worked remotely and assisted individuals in person when necessary. We used WhatsApp to make contact easier, and video calls to recreate the in-person experience as much as possible when necessary.

To spread information about the Scheme and our service we contacted community groups including food aid projects and assisted their users directly. We then received referrals from them. With the support of CLAUK, we used Spanish and Portuguese language social media such as newspaper platforms for interviews, articles and video. Instead of physical events in the community we held a series of webinars, attracting hundreds of people. We also spoke at online events hosted by other

community organisations. The informational support consisted of telling people in Spanish and Portuguese about the Scheme, the need to apply and the deadlines, and the support we offered.

Outcomes and Impact

Most people we assisted were from Latin American backgrounds. Of these, the most common countries of origin were Colombia (17%), Spain (13%), Ecuador and Brazil (11%) and Dominican Republic (9%). We also supported Spanish and Portuguese speakers from non-Latin American countries such as Equatorial Guinea and Morocco.

The majority of applicants lived in London, but an increased number came from outside the capital. The largest proportion hailed from the London boroughs of Southwark (13%), Lambeth (10%), Brent (9.5%), with 9.5% also from Outside London. This last figure reflects how our geographical reach expanded during the pandemic as we assisted applicants remotely. Of these over two thirds (68%) were female.

We explained to potential applicants how to apply, developing practical tools in the process such as our own Spanish and Portuguese guides to using the app. We helped those who needed it to apply and to gather the evidence necessary to accompany the application. We also assisted applicants where necessary to follow up applications, resolving any problems along the way. Finally, we explained to applicants what getting their status meant, and what they had to do next.

We also sought to provide help and reassurance considering the anxiety many people felt at the prospect of having to 'prove' their right to live in the UK, especially among older applicants. This anxiety was compounded by the ever-changing Brexit panorama, with constantly changing deadlines and the threat of 'no deal'. At each critical juncture we therefore organised webinars and used social media to provide trustworthy information.

Finally, we found that a notable number of applicants had been charged extortionate amounts in exchange for inadequate help to apply to the Scheme. We sought to remedy these situations and warn others via our website and in person.

Feedback as measured by our in-house survey of 115 service users was positive or very positive, with more than 9 out of 10 scoring our service positively or very positively on different counts. We received comments such as: *"Buen servicio el seguimiento que haces es buenísimo"* (a good service, the follow-up provided is excellent). *"La mejor ayuda que podía recibir ya que estaba desorientada"* (The best help I could get, as I was disorientated)

Notes

The Scheme was designed to give EU/EEA citizens and their families living in the UK a legal basis on which to remain after Britain left the European Union. Either limited leave to remain, known as pre-settled status, or indefinite leave to remain (settled status). On 31 December 2020 the transition period following departure ended, although EEA citizens and their families in the UK by the date were given a further 6 months to apply to remain.

Welfare Benefits Advice

Advice on welfare benefits, housing and employment laws was a new dedicated service provided at Latin American House from October 2020. The service, initially for six months, was part of a joint project together with five other CLAUK members, to support service users during the Covid 19 situation which had huge impact to our community.

During the first three months we already had supported over 230 service users. We tried to triage our service users to have priority appointments and give the service to those who were in desperate need of help. The main support provided to service users was mainly regarding welfare benefits, employment law and housing. Support and information on other matters such as taxes, the old benefits system and issues such as finding schools for children of clients and self-assessment was also offered. The bulk was on demand on inquiries and support dealing with cases on welfare benefits, especially for Universal credit (UC). This was around 60% of service users. For example, things such as how to make a claim and report change of circumstances. From October to December the service was delivered face to face one day a week and remotely two days per week. Due to demand it was attempted to deliver two days face to face at the office but were forced to stop for the second lock down. There were also webinars about Universal Credit & COVID19, and Welfare Benefits and Brexit.

January to March was a busy period. Appointments were now held via telephone and all the procedures were changed. Most of the inquiries we had were about issues such as how to apply for National Insurance, Universal Credits (applications, change of circumstances), Housing (rent arrears, disrepair's, evictions) and Employment (furlough, dismissals, and missing payments). There was an increase in men searching our services. The other main group that has increasingly been contacting us for help were people over 60. We also had incoming referrals for PIP from Brent social workers. Almost 40% of cases dealt with were on universal credit. The numbers of PIP form filling increased among Portuguese service users, with most of the service users being from North London boroughs such as Brent and Haringey. However, we also have had clients from all over London, particularly Lambeth and Southwark, and even people from outside London, in Manchester and Chester.

Most service users are EU citizens from Ecuador, Peru, Argentina, Chile, Bolivia, Nicaragua and Dominican Republic. A few of them are European, such as Spanish or Portuguese. We supported a few single mums who arrive to the UK with children and who have unfortunately expected to receive welfare benefits straight away, and we do all we can to ensure they get the best possible financial help. Over 80 service users were supported with provision of casework, follow ups and inquiries.

In collaboration with the EUSS Project, we delivered a webinar "*BREXIT IN 2021: QUE CAMBIA?*" at the beginning of the year, with good participation as in the other webinars. In February 52 service users were supported. It took at least three days to get back to requests due to demand. The main demands were inquiries about welfare benefits (around 45%), followed by housing inquiries and employment. In March around 34 service users were supported mainly related too to welfare benefits, with users being a mix of female and male, including elderly who said they were feeling lonely and could not find support for people of their age.

In general, the most inquiries relate to Universal Credits, followed by Housing issues during February and March. Also, I started seeing more services users regarding pension and family, cases such as divorce or parents requesting access to their children. We had referrals from Parents and Communities Together (PACT), new mums with children that want information about their rights to request welfare benefits. In March we delivered a well-attended webinar "*Todo lo que debes saber sobre P45, P60 y Nomina*".

Overall, the project has had a positive impact. The community has benefited in various ways in such as difficult time. Although the project started for six months only until the end of March, LAH is committed to continue this service next year.

2) Children's Education in Spanish and English

Our Children's Education Project currently consists of Menchú Nursery and a Spanish Saturday School. The nursery, rated 'good' by OFSTED, offers bilingual education for children aged two to four years old. The Spanish Saturday School is for children aged 5 to 12.

***Centro Infantil Menchú* (Menchú Nursery)**

This was a very challenging year for our nursery, which also suffered the effects of the COVID related restrictions.

In April we were in total lockdown due to COVID-19. However, and despite the challenge of engaging toddlers remotely via a computer, our work with children and families didn't stop. We managed to change to deliver short daily Zoom sessions from the very beginning, and we did a total of 60+ over the months we stayed at home.

Sessions were fun, interactive, and educational. The lockdown brought a creative side to the top and parents were very grateful for the work we continued doing during these difficult times. During the online sessions we read stories, explored our own neighbourhoods, sang and danced, did some exercise, played games, did lots of arts & crafts, cooked, did experiments, dressed up, planted seeds and watched them grow, and celebrated all our birthdays!! Parents were obviously less involved in activities due to the COVID restrictions and imposed lockdowns, but there were some activities and children were encouraged to do some homework with the help of their parents and their artwork was shared in the sessions for everyone to enjoy.

Our organisation remained committed to its staff and the nursery was the only department where some staff was put in furlough, only part-time or for necessary and short periods of time.

Spanish Saturday School

This supplementary school runs Spanish lessons with an emphasis on Latin American culture. Due to the exceptional circumstances this year, classes have been online since April 2020. The age of children ranges from 5 to 12 years old. The majority are primary school age and going forward we would like to expand our classes for secondary school children and teenagers. Most of them come mainly from Latin American or Spanish families and a few are of British origin or other backgrounds. The classes for Reception to Year 3 are the most popular.

Morning and afternoon we continue with the Spanish lessons, and we have created two new afternoon online classes for children in Year 2 and Year 4-6. Thanks to our amazing team of teachers who helped during these challenging times and to the parents who helped to adapt to this new way of learning we have students enrolled not only from London, but diverse areas from the UK. Between 2020 and 2021 the children have undertaken activities, including:

- Celebrating the beginning of the spring. The children did different activities and after the "winter's experience" they wrote about it.
- In October 2020 we had an educational workshop and students learnt the importance of looking after the environment.
- The Christmas celebration was well attended, and we had the families and the community enjoying the festive Christmas Carols and traditional Latin American bands and dancing to close a challenging 2020.
- In February 2021 the kids magically travelled to Brazil (virtually) and enjoyed the carnival.

- Most of the students are participating in the summer story writing competition organised by enClave-ELE Spanish publishers.

During the year we have been working in four main topics in Spanish: Environment, workshops, culinary and Latin American culture. Also, the students enjoyed playing with words and doing ludic activities. For next year we would like to secure the National Resource Centre for Supplementary Quality Mark and we would also like to offer education continuity to children after 11 years old, as at the moment once we finish the last course at our Saturday School, some lose the connection with their communities and stop attending activities with other children of Latin American backgrounds.

3) Adult Education (Adult Community Learning)

In another first during this year, Latin American House recruited a dedicated Adult Education Coordinator in December 2020. The Adult Education Project at Latin American House consists of the delivery of ESOL (English for Speakers of Other Languages) classes, employability workshops and Spanish courses with the aim to respond to the community and local needs.

ESOL General English courses

The courses are intended to develop the learners' communicative English language speaking and listening skills for use in real life whatever the purpose, whether for immigration, work, study, leisure or employment. Even though the focus is on the development of speaking and listening skills, there is work on reading and writing as well as language: grammar, vocabulary and pronunciation.

The courses started in January and ran for 10 weeks. Then, a new set of courses was delivered from April to June for another 10 weeks. Because of current restrictions, it was decided that the mode of delivery would be online. Students attend two lessons of 2 hours per week. Lessons were scheduled in the evenings in order to respond to the students' needs in terms of their professional and personal lives so that they would not conflict with their work or childcare responsibilities.

Classes are taught by a team of seven volunteer teachers recruited by the Coordinator. All volunteers are either qualified or working towards a teaching qualification. Their qualification is a level 5 teaching qualification awarded by Cambridge University or Trinity College London, recognised all over their world among English Language training providers and professionals. Later in the project, two of the volunteers were successfully appointed as Employability Tutors.

First stage of the project

Initially, residents were asked to complete a questionnaire to express their interest and to tell us about their needs as well as their areas of work. This way, we could use this information to ensure we offered a programme which was bespoke and which catered for their specific needs.

There was a total of 159 responses. Some of the information gathered helped us shape the programme. For example, students were based all over London and in other parts of the UK which required the need for an online delivery. In terms of their level of competency, students ranged from a very basic command of English to a high level of proficiency. This resulted in the need for a thorough initial assessment and the creation of different class levels. Students were from a wide range of nationalities with a high proportion of Brazilians. Their educational backgrounds and occupations varied too from low to high skilled jobs. In most cases, they were new to the UK and looking for work or wishing to improve their career prospects.

Once questionnaires were completed, students were contacted to complete assessments which were carried out online on Zoom. In these assessments, we tested their speaking and listening skills as well as their literacy and writing so that they could be placed into the appropriate levels.
Between January and April there was a total of 115 assessments.

Achievement and Impact

The first set of general English courses which ran between January and March achieved excellent results in terms of engagement and interest with a total of 80 enrolments. The intake for the second cohort was slow to begin with. On the other hand, since these courses were advertised on Social Media and the newsletter there was an increased number of expressions of interest. There were 49 enrolments as of the end of April 2021.

In order to measure and evaluate the level of student satisfaction, students were asked to complete a short survey during their first course of study. In terms of the overall results, students were highly satisfied with their classes. 77% of students rated their class with the highest score of 5. This could be attributed to the professionalism and expertise of their teachers and the high quality materials used in the sessions hence its good value for money. Some students expressed the level of the class could be better. 20% of students rated the level of the class below 5. In some cases it became too challenging for some whilst others did not feel sufficiently stretched. For this reason, we offered some students additional 1-2-1 lessons before their class with one of our volunteers.

At the end of the first set of General English courses, students completed a questionnaire to evaluate the effectiveness and impact of these courses. Students expressed a high level of satisfaction with the courses. 72% of students gave the highest score of 5 and a further 19% the second highest score of 4. Similarly, in relation to the level of the course, a 66% and 22% of students were satisfied with the level of the course showing they were challenged and stretched appropriately.

In terms of their impact, students expressed courses had a positive effect on all the areas in the survey. First, there were benefits in terms of their education and overall development. Courses also improved their mental health and wellbeing as well as skills, strengths and assets. Moreover, students expressed they were better able to respond to changing circumstances and that they had had more social contact. These last two areas were particularly important during the Pandemic.
Finally, to a lesser extent, even though it was still positive, there was some impact on the areas of accessing health and social care and in terms of their physical health.

Spanish course

For the first time since the Pandemic began, we were able to run a face-to-face course at Latin American House. The course was delivered on Saturdays 11:00-13:00 by one of our Adult Education Tutors. This course, meant for parents of children on the Saturday School and other residents was aimed at developing the language skills of those who speak some basic Spanish. The level corresponded to an A2 level (elementary – pre-intermediate).

Employability

For the employability courses, four groups were created which were scheduled in the mornings and evenings to cater for the different needs among the residents. The groups were divided into lower (elementary and pre-intermediate) and higher (intermediate and upper intermediate) levels.

These courses were delivered in the month of April and there were 22 enrolments.

The workshops were meant to develop the language skills of service users who needed to improve their career prospects or find their first jobs. Among some of the sessions we delivered were: assessing your experience, skills and personal qualities and jobs and opportunities, writing your CV.

Unfortunately, only a small number of students attended the sessions with 10 as the highest number per week. This was probably due to a lack of publicity and marketing.

In order to increase the number of enrolments, employability courses were embedded into our General English courses. This way, each group received an employability module once a week. The sessions were delivered by our employability tutors as well as our general English volunteers. This new mode of delivery was meant to promote courses and give learners the opportunity to take part in "taster sessions" with the plan to resume these workshops later in May or June.

4) CULTURE

Thanks to funding from the London Community Response Grant and Brent Council we were able to continue the Culture Project for part of the financial year. The start of the financial year 2020 brought with it the Pandemic and its associated consequences. All live and presential events were cancelled. It was not easy at the beginning to rethink how to continue to provide a cultural service to the community, virtually and with a small budget. We took on the challenge and against the odds we managed to have a fructiferous and successful year.

Due the circumstances, all events were virtual, but despite this we managed to diversify and to include a different range of artistic performances, workshops, physical exercises, inspirational talks, indigenous languages, courses, webinars, festivals, space to share stories, family entertainment, children's activities, women issues, music, dance and some other activities to help keep the community together, healthy, safe and entertained.

Some of the data below have been taken from YouTube but mainly from Facebook insights. There may be some human or unintentional mistakes, which were general obstacles that a relatively small organisation like us faced when adapting to move everything online and at the same time collecting data or monitoring and evaluating activities.

Cultural Activities online

Number of events **72**	**Social Media Views or public reach** **79,297**	**Volunteers taken part** **80**	**Registrations to courses** **329**	**Number of attendees to courses** **269**

of which:

Participation by gender	Women 62%	**By ages**	4% under 24	25% 25 to 34	20% 35 to 44	13% 44+
	Men 36%	**By ages**	3% Under 24	26% 25 to 34	15% 35 to 44	8% 44+
Participation and social media views by location	UK 54%	of which 62% in Greater London	Argentina 24%	Mexico 5%	Spain 3%	Brazil, Colombia, China & USA 14%

How did we reach these totals?

Events	Number of occurrences	Public views or reach	Volunteers taken part	People Registered	Number of Attendees
Cooking and Exercise videos	10	10,386	4	n/a	n/a
Children activities and storytelling videos	12	17,336	32	n/a	n/a
Mi Canción Favorita	7	7,131	8	n/a	n/a
Courses, webinars and workshops - Zoom	12	20,729	8	329	260
Festivals videos live and pre-recorded	6	13,035	22		
Supporting other organisations posts and videos	10	4,347	2		
International Celebrations	14	5,554	2	n/a	n/a
Other: Links to LAH website	1	779	1		
Totals	**72**	**79,297**	**80**	**329**	**260**

Overall, the project delivered activities for people of all ages and backgrounds showcasing Latin American cultures, bringing communities together online and improving mental health. The online figures were a surprise even to us, as the previous year less than 400 people had taken part directly in cultural events. The face-to-face activities are still missed, and we are hopeful to secure some funding in order to restart the Culture project as restrictions ease.

5) Community Centre – Latin American House is also a Community Centre where people come for information, orientation and just to feel at home in a Spanish-speaking environment. During this year we were not able to make use of it due to the lockdowns and restrictions. Still, we continued to invest in some essential and much needed layout changes, replacements and improvements in the Centre. We are committed to improve our premises over the next years.

Financial Review

Our key financial aim remains being a financially sustainable organisation and it is thanks to our dedicated team that we continue to do so. We are grateful to our clients (this year chiefly our remaining licensees), donors and funders for their support, without which we would have had a critical year. We have managed to increase our reserves to enhance our preparedness for unexpected situations like the one we lived this year and our resilience overall.

The much-needed improvement to parts of our Centre - the Latin American House, including staff

premises in 2020 and 2021 enable the organisation to provide a COVID-safe place for staff, visitors and volunteers. We improved our community kitchen and toilets, as well as one classroom overall, and changed carpet throughout several classrooms.

LAH now generates income from a diverse range of sources. The main sources of income to the charity this year were grants from Trusts and Foundations and one government grant, rents, and some income from children education. Project grants included the grant award from HM Government to finance the EU Settlement Scheme project and emergency grants from Trusts and Foundations and the London Community Response Fund. They allowed us to run the adult education programme, the welfare advice service, the Culture project and to hire a dedicated Digital Transformation Manager.

This year we were also lucky to count with some unrestricted funding. The children education project experienced an understandable income fall as many parents of toddlers worked from home and did not send their children to the nursery and some parents of older children from the Saturday School were not willing to pay for online classes.

In the absence of grant support to cover the costs for a welfare advisor from April 2021, the trustees agreed to defer a core grant in order to continue this essential service.

Reserves policy and going concerns

Reserves are needed to bridge the gap between spending and receiving of income and to cover unplanned emergency repairs to our premises and other expenditure. In addition, due to the wider economic circumstances, the trustees consider that the ideal level of reserves as of 31 March 2021 would be £120,000. Trustees will also consider drafting a reserves policy per se for the next financial year.

Our balance sheet remains strong with net current assets of £188.2k and the ownership of our building in an area of London with visible growth and which is being given priority as per the local council plans.

Income and Expenditure

Total income of £445.3k represented a 6% increase on the preceding year £420.2k, and total expenditure at £396.5k was slightly less than the previous year (398.2k).

Future Plans

Brexit and COVID continue and will continue to have many expected and unexpected effects in those members of our communities who are EU nationals or family members of EU nationals. We will therefore aim to secure further funding from the government to continue offering support with the EU Settlement Scheme. In part due to the above as well, the demand for our welfare advice service clearly exceeds our capacity at present and we will therefore aim to provide the service on more days per week.

Different parents of children attending the nursery or Saturday School continue to ask about provision of children activities during school holidays, or things such as after-school clubs, as well as activities for those older than 11 years old. At the same time, the number of families of Latin American backgrounds with children in London has increased and is increasing. We will therefore explore the possibility of securing funding for a dedicated Children and Young People Coordinator to expand our offer to children of more ages throughout the school calendar and on holidays, including children between 12 and 16 years old.

We will also try to re-start a dedicated Culture Project as it proved so successful for the time it run, and because people are willing to get together once again. We may expand our Adult Education offer, directly with our tutors and volunteers and through existing and new collaborations with local councils, local colleges and other educational institutions and major organisations.

It is also obvious that a new group of people reaching to us more often are older people – who have been particularly affected by COVID and its collateral effects, and we will have to look at a potential dedicated provision for this growing group. Many members of our communities who first reached the UK in the 70s and 80s are now retired and there is not much provision for over 60s Spanish speakers.

We recognise that further improvements to our Centre (the Latin American House) are necessary on an ongoing basis for the above and as part of our commitment to continuous improvement, and we remain committed to fulfil those improvements as much as possible.

We have in place a partnership with Oxford's University Centre on Migration, Policy and Society (COMPAS) and are collaborating in the research on the effects of Brexit and Covid on the Latin American population in London. Because these are major changes for our society and our communities in the UK in particular, we will endeavour to continue collaborations which seek to understand their effects through primary research.

In addition, we will also continue to develop consultations with our beneficiaries and asking for feedback, to ensure that our activities and services adapt to and address their needs and evolve to the changing circumstances, as we learn first-hand what are the effects of events like the ones above.

We will also develop better and more relationships with our existing and new funders. We will strengthen both our brand name and our capacity to continue supporting the growing members of the Latin American communities in Greater London and beyond.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The trustees' annual report and the strategic report were approved on 04th December 2021 and signed on behalf of the board of trustees by:



Mr Enrique Saenz
Trustee

LATIN AMERICAN HOUSE

Company Limited by Guarantee

Independent Auditor's Report to the Members of LATIN AMERICAN HOUSE

Year ended 31 March 2021

Opinion

We have audited the financial statements of LATIN AMERICAN HOUSE (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

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

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Our audit procedures in relation to fraud included but were not limited to:

- Making enquiries of the trustees and management on whether they had knowledge of any actual, suspected or alleged fraud;
- Gaining an understanding of the internal controls established to mitigate risks to fraud;
- Discussing amongst the engagement team the risks of fraud; and
- Addressing the risks of fraud through management override of controls by performing journal entry testing.

There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities including fraud rests with management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

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

Use of our report

This report is made solely to the charity's members, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Saleemi Associates
Chartered accountants & statutory auditor
792 Wickham Road
Croydon CR0 8EA

Date : 17th December 2021

Saleemi Associates is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. Based on our understanding of the Charity and its activities, we identified that the principle risk of non-compliance with law and regulations related to the Charities Act 2011, the Charities Statements of Recommended Practice, UK tax legislation, pensions legislation, employment regulation and health and safety regulation, anti-bribery, corruption and fraud, money laundering and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the presentation of the financial statements, such as the Companies Act 2006.

We evaluated the trustees' and managements' incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principle risk were related to manual journal entries to manipulate financial performance, management bias through judgements and assumptions is significant accounting estimates, in particular in relation to use of restricted funds, and significant one off or unusual transactions.

Our audit procedure were designed to response to those identified risk, including non-compliance with law and regulations (irregularities) and fraud that re material to the financial statements. Our audit procedure included but were not limited to:

- Discussing with the trustees and management their policies and procedure regarding compliance with law and regulations;
- Communicating identified laws and regulations throughout our engagement team and remaining alert to any indications of non-compliance throughout our audit ; and
- Considering the risk of acts by the Charity which were contrary to applicable laws and regulations, including fraud.

LATIN AMERICAN HOUSE

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2021

	Note	2021 Unrestricted funds £	2021 Restricted funds £	2021 **Total funds** £	2020 Total funds £
Income and endowments					
Donations and legacies	5	57,954	–	57,954	6,352
Charitable activities	6	135,745	222,258	358,003	383,818
Other trading income	7	29,268	–	29,268	29,856
Investment income	8	48	–	48	145
Total income		223,015	222,258	445,273	420,171
Expenditure					
Expenditure on charitable activities	9	174,609	222,258	396,867	398,172
Total expenditure		174,609	222,258	396,867	398,172
Net income and net movement in funds		48,406	–	48,406	21,999
Reconciliation of funds					
Total funds brought forward		2,840,691	11,905	2,852,597	2,830,598
Total funds carried forward		2,889,097	11,905	2,901,002	2,852,597

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

The notes on pages 22 to 32 form part of these financial statements.

LATIN AMERICAN HOUSE

Company Limited by Guarantee

Statement of Financial Position

31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	**15**	2,712,805	2,715,173
Current assets			
Debtors	**16**	45,148	31,118
Cash at bank and in hand		220,364	152,141
		265,512	183,259
Creditors: amounts falling due within one year	**17**	77,315	45,835
Net current assets		188,197	137,424
Total assets less current liabilities		2,901,002	2,852,597
Net assets		2,901,002	2,852,597
Funds of the charity			
Restricted funds		11,905	11,905
Unrestricted funds:			
Revaluation reserve		2,500,000	2,500,000
General funds		63,002	70,350
Designated funds			
• Working capital reserve		68,023	63,841
• Covid recovery fund		51,571	–
• Property cost		206,500	206,500
Total unrestricted funds		2,889,097	2,840,691
Total charity funds	**20**	2,901,002	2,852,597

These financial statements were approved by the board of trustees and authorised for issue on 04th December 2021, and are signed on behalf of the board by:

Mr Enrique Saenz
Trustee

The notes on pages 22 to 32 form part of these financial statements.

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Latin American House, 10 Kingsgate Place, Kilburn, London, NW6 4TA.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. **Accounting policies** *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. **Accounting policies** *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	20% straight line
Equipment	-	20% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

3. **Accounting policies** *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. **Limited by guarantee**

The Charity is a registered in Companies House as Company limited by guarantee and has no share capital. Every member of the Company undertakes to contribute such amount as my be required (not exceeding 1 (pounds)) to the Company's assets if it should be wound up while he or she is a member or within a year after he or she ceases to be member, for payment of the Company's debts and liabilities contracted before he or she ceases to be a member, and of the cots, charges and expenses of winding up, and for the adjustment of the rights of the contributories among themselves.

5. Donations and legacies income

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2021 £**
Donations	5,071	–	5,071
Corporate donations	1,311	–	1,311
Covid Business Grants	51,572	–	51,572
	57,954	–	57,954

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations	4,782	–	4,782
Corporate donations	1,570	–	1,570
	6,352	–	6,352

6. Charitable activities income

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2021 £**
Corporate projects	64,346	16,832	81,178
Children's Education	41,775	108,569	150,344
LESAS	17,800	85,857	103,657
Culture	11,824	5,000	16,824
Adult Community Learning	–	6,000	6,000
	135,745	222,258	358,003

6. Charitable activities income *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Corporate projects	63,594	12,500	76,094
Children's Education	124,945	108,099	233,044
LESAS	–	69,380	69,380
Culture	–	5,300	5,300
	188,539	195,279	383,818

Grants are reclassified under Charitable activities income under Corporate projects.

Income from surplus office space is reclassified under Charitable activities income under Corporate projects.

The comparatives are amended to reflect the reclassification.

7. Other trading income

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Licence fee income	29,268	29,268	29,856	29,856

The licence fee income of the ground floor premises is reclassified to Other trading income.

The comparatives are amended to reflect the reclassification.

8. Investment income

	Unrestricted Funds	**Total Funds 2021**	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Bank interest receivable	48	48	145	145
	48	48	145	145

9. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	**Total Funds 2021**
	£	£	£
Corporate Projects	81,070	–	81,070
Children's Education	36,587	108,569	145,156
LESAS	–	69,154	69,154
Culture	11,857	5,000	16,857
Adult Community Learning	–	5,988	5,988
Support costs	45,095	33,547	78,642
	174,609	222,258	396,867

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Corporate Projects	48,600	–	48,600
Children's Education	87,625	108,099	195,724
LESAS	–	54,818	54,818
Culture	1,620	5,300	6,920
Support costs	74,494	17,617	92,111
	212,339	185,833	398,172

The expenses relating to rental income are reclassified under Expenditure on Charitable activities under Corporate projects. The comparatives are amended to reflect the reclassification.

10. Support cost allocation between charitable activities

	Total Funds 2021 £	Total Funds 2020 £
Children's Education	34,211	31,381
LESAS	29,486	31,545
Culture	9,469	15,299
Adult Community Learning	5,475	13,887
	78,642	92,111

11. Net income

Net income is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	2,368	3,168

12. Auditors remuneration

	2021 £	2020 £
Fees payable for the audit of the financial statements	2,286	2,160

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021 £	2020 £
Wages and salaries	255,466	259,977
Social security costs	15,596	14,943
Employer contributions to pension plans	11,921	10,538
Other staff related cost	25,245	20,825
	308,228	306,283

The average full-time equivalent head count of employees during the year was 12 (2020: 10).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees

15. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	**Total £**
Cost			
At 1 April 2020 and 31 March 2021	2,706,500	11,841	2,718,341
Depreciation			
At 1 April 2020	–	3,168	3,168
Charge for the year	–	2,368	2,368
At 31 March 2021	–	5,536	5,536
Carrying amount			
At 31 March 2021	2,706,500	6,305	2,712,805
At 31 March 2020	2,706,500	8,673	2,715,173

All the conditions on our property acquisition have now been met, and therefore the building at 10 Kingsgate Place is now fully owned by LAH. The building has been re-valued and is now shown on the Balance Sheet at market value. The property was revalued on 10th September 2015 using local estate agents.

16. Debtors

	2021 £	2020 £
Trade debtors	15,148	2,678
Prepayments and accrued income	–	1,410
Other debtors - cash float held at payroll company	30,000	27,030
	45,148	31,118

17. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	10,392	34,787
Accruals and deferred income	60,828	2,100
Other creditors	6,095	8,948
	77,315	45,835

18. Deferred income

	2021 £	2020 £
Amount deferred in year	59,228	–
At 31 March 2021	59,228	–

19. Pensions and other post-retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £11,921 (2020: £10,538).

20. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
General funds	70,350	223,015	(174,609)	(55,753)	63,002
Revaluation reserve	2,500,000	–	–	–	2,500,000
Designated Fund					
• Working capital reserve	63,841	–	–	4,182	68,023
• Covid recovery fund	–	–	–	51,571	51,571
• Property cost	206,500	–	–	–	206,500
	2,840,691	223,015	(174,609)	–	2,889,097

	At 1 April 2019 £	Income £	Expenditure £	Transfers £	At 31 March 2020 £
General funds	64,977	217,712	(212,339)	–	70,350
Revaluation reserve	2,500,000	–	–	–	2,500,000
Designated Fund					
• Working capital reserve	56,661	7,180	–	–	63,841
• Property cost	206,500	–	–	–	206,500
	2,828,138	224,892	(212,339)	–	2,840,691

20. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	**At 31 March 2021 £**
Restricted Fund	11,905	222,258	(222,258)	–	11,905

	At 1 April 2019 £	Income £	Expenditure £	Transfers £	At 31 March 2020 £
Restricted Fund	2,460	195,279	(185,834)	–	11,905

Revaluation reserve of £2,500,000 and 206,500 out of designated funds are unrestricted funds but not available to use as these funds are tied up in cost and revaluation of the building.

21. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2021 £**
Tangible fixed assets			
• Freehold property	2,706,500	–	2,706,500
• Fixture and fittings	6,305	–	6,305
Current assets	253,607	11,905	265,512
Creditors less than 1 year	(77,315)	–	(77,315)
Net assets	2,889,097	11,905	2,901,002

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets			
• Freehold property	2,706,500	–	2,706,500
• Fixture and fittings	8,673	–	8,673
Current assets	171,354	11,905	183,259
Creditors less than 1 year	(45,835)	–	(45,835)
Net assets	2,840,692	11,905	2,852,597

The following pages do not form part of the financial statements.

LATIN AMERICAN HOUSE

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2021

	2021 £	2020 £
Income and endowments		
Donations and legacies		
Donations & Other	5,071	4,782
Corporate donations	1,311	1,570
Covid Business Grant	51,572	–
	57,954	6,352
Charitable activities		
Corporate projects	81,178	76,094
Children's Education	150,344	233,044
LESAS	103,657	69,380
Culture	16,824	5,300
Adult Community Learning	6,000	–
	358,003	383,818
Other trading income		
Licence fee income	29,268	29,856
Investment income		
Bank interest receivable	48	145
	48	145
Total income	445,273	420,171

	2021 £	2020 £
Expenditure		
Expenditure on charitable activities		
Wages and salaries	255,466	259,977
Employer's NIC	15,596	14,943
Pension costs	11,921	10,538
Other staff related cost	25,245	20,825
Rates and water	1,714	7,121
Light and heat	13,809	18,047
Repairs and maintenance	30,833	15,648
Insurance	3,656	3,524
Legal and professional fees	2,998	3,145
Telephone	1,937	1,607
Other office costs	3,357	5,078
Depreciation	2,369	3,167
Bank fee and other charges	83	124
Other direct cost	21,398	31,773
Website & software cost	3,067	294
Marketing	3,418	2,361
	396,867	398,172
Total expenditure	396,867	398,172
Net income	48,406	21,999