

LET THE CHILDREN LIVE!

England & Wales · Charity number 1159113

Details

Status Registered

Legal form Charitable company

Company number [07140869](#)

Registered 2014-11-06

Register [View on the Charity Commission register](#)

Contact

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Activities

Objects: 1. TO RELIEVE STREET-CHILDREN AND YOUNG PERSONS ANYWHERE IN THE WORLD PARTICULARLY (BUT WITHOUT PREJUDICE TO THE GENERALITY OF THE FOREGOING) IN THE REPUBLIC OF COLOMBIA WHO ARE IN CONDITIONS OF SICKNESS, NEED, HARDSHIP AND DISTRESS BY THE PROVISION OF MEDICAL SUPPLIES, CLOTHING, FOOD, SHELTER AND IN SUCH OTHER CHARITABLE WAYS AS THE TRUSTEES MAY DETERMINE; 2. TO ADVANCE THE EDUCATION OF THE PUBLIC BY THE FOLLOWING: (I) PROVISION OF EDUCATION AND TRAINING OF SUCH CHILDREN AND YOUNG PERSONS, AND TO ADVANCE THEIR FORMATION WITHIN THE DOCTRINES AND PRINCIPLES OF THE CHRISTIAN FAITH; (II) FURTHERING RESEARCH INTO THE CAUSES AND NATURE OF THE CONDITIONS AND BEHAVIOUR OF SUCH CHILDREN AND YOUNG PEOPLE, AND INTO THE MEANS OF THEIR IMPROVEMENT; AND THE DISSEMINATION OF THE USEFUL RESULTS OF SUCH RESEARCH FOR THE BENEFIT OF THE PUBLIC; (III) PROVISION OF DEVELOPMENT EDUCATION (EDUCATION ON SOCIAL, HEALTH AND ECONOMIC ISSUES), IN THE UNITED KINGDOM AND ELSEWHERE IN RELATION TO THE CONDITIONS AND BEHAVIOUR OF SUCH CHILDREN AND YOUNG PEOPLE, IN PARTICULAR BUT NOT EXCLUSIVELY THROUGH DELIVERY OF EDUCATION IN SCHOOLS. 3. TO PRESERVE AND PROTECT THE HEALTH OF SUCH CHILDREN AND YOUNG PEOPLE BY ASSISTING IN THE PREVENTION OF SUBSTANCE ABUSE AND DELINQUENCY; AND IN THEIR PROTECTION FROM VIOLENCE, CRUELTY, DANGER OR EXPLOITATION AND OTHER VIOLATIONS OF THEIR HUMAN RIGHTS.

Activities: Let The Children Live! supports the work of Fundacion Vivan Los Ninos! (Funvini) with street-children and other needy children and young people in Colombia, mainly in the city of Medellin.

Classification

- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Religious Activities, Arts/culture/heritage/science
- **Who:** Children/young People, Other Charities Or Voluntary Bodies

Geography

- Colombia

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£792,806	£572,799	£365,966	4
2023-12-31	£533,878	£600,432	£145,559	4
2022-12-31	£469,949	£622,406	-	-
2021-12-31	£676,518	£680,653	£364,570	4
2020-12-31	£775,806	£617,746	£278,959	4

Trustees

Name	Role	Appointed
Gillian Mary Prosser		2022-02-07
PAULETTE ROSEMARY BROWN		2021-07-26
Rev STEPHEN JOHN GOODMAN		2021-07-26

Linked charities

- LET THE CHILDREN LIVE (1159113-1)

LET THE CHILDREN LIVE!

England & Wales - Charity number 1159113

Accounts



LET THE CHILDREN LIVE!®

LIFE IN ITS FULLNESS
FOR CHILDREN IN COLOMBIA

Charity registered with the Charity Commission No. 1159113



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AGGREGATED FINANCIAL STATEMENTS

31st DECEMBER 2024

LET THE CHILDREN LIVE!

	Page
GENERAL INFORMATION	1
REPORT OF THE DIRECTORS	
Introduction	2
Partner Organisation	3
Objects	4
Mission and Vision	5
The Context of the Charity's Beneficiaries in Colombia	6
Principal Activities	14
Finance	26
Property	33
Human Resources	33
Public Benefit	34
Risk Management	35
Governance	52
Responsibilities of the Trustees	53
Independent Examination	54
REPORT OF THE INDEPENDENT EXAMINER	55
AGGREGATED STATEMENTS OF FINANCIAL ACTIVITIES	57
AGGREGATED BALANCE SHEET	58
AGGREGATED STATEMENT OF CASH FLOWS	60
NOTES TO THE FINANCIAL STATEMENTS	61

LET THE CHILDREN LIVE!

GENERAL INFORMATION

COMPANY NUMBER:	07140869
REGISTERED CHARITY NUMBERS:	1159113 1159113-1
DIRECTORS:	Miss P. Brown (Chairman) Fr S. Goodman Mrs G. Prosser
COMPANY SECRETARY:	Miss P. Allan
REGISTERED OFFICE:	2, Roberts Road Doncaster DN4 0JW
BANK:	Barclays Bank PLC 54, High Street Worcester WR1 2QQ
SOLICITORS:	Brabners Chaffe Street LLP Horton House Exchange Flags Liverpool L2 3YL
INDEPENDENT EXAMINER:	David Hoose FCA Forvis Mazars LLP 2, Chamberlain Square Birmingham B3 3AX

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

The Directors/Trustees present their Report for the year ended 31st December 2024.

Introduction

Let The Children Live! is a Charitable Company limited by guarantee, registered in England and Wales, incorporated on 20th January 2010 and registered as a Charity on 6th November 2014. The Company was established under a Memorandum of Association which established the objects and powers of the Charitable Company; and it is governed under its Articles of Association. In the event of the Company being wound up the Members are required to contribute an amount not exceeding £1. The Directors of the Company are also its Trustees for the purposes of charity law.

Let The Children Live! was set up by the Trustees of the Charitable Trust of the same name (Registered Charity No. 1159113-1, originally 1013634), which was founded by Father Peter Walters at the Shrine of Our Lady of Walsingham, Norfolk, in 1992. The same people are the Trustees of both charities.

Fr Peter asked the Trustees of the Trust to set up the Company in order:

- to consolidate and extend the work he had begun through the Trust;
- to make the specifically Christian principles and nature of this work more explicit and secure; and
- to provide this work with an incorporated structure in which the liability of the Trustees would be limited.

Although Fr Peter is recognised as being the Founder of both charities, he is not a Trustee of either of them. He was employed by the Trust as its Executive Director until 31st December 2016; and the following day he became employed as the Executive Director of the Company.

When the Company was established, it was agreed that this new body should gradually take over the work of the Trust, and that once all of the assets and liabilities of the latter had been transferred to the former, the Trust would eventually be wound up in order to avoid the unnecessary expenditure of time and money involved in running two charities for the same purpose.

By the end of 2016 the Company was ready to take over the operational responsibilities of the Trust; and it duly did this on 1st January 2017. The Company then became the workhorse in the partnership between the two “related undertakings”.

The employees of the Trust agreed that their contracts of employment should be transferred to the Company as from 1st January 2017. The Trustees decided that the tangible assets of the Trust should be made over to the Company on that day; and

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

they arranged for the leases of the three properties rented by the Trust to be taken over by the Company on the same date. Consequently, thenceforward the Trust has no longer had any employees, tangible assets or leased premises of its own: but it has been able to benefit, free of charge, from those of the Company.

Although, as has been mentioned above, the Trustees had initially expected to be able to wind up the Trust within a quite limited timespan, they found that some regular donors had set up their Standing Orders without giving their contact details to the Trust, so it was not possible to contact them to ask them to transfer their Standing Orders from the Trust to the Company. Others simply ignored repeated requests to make this transfer.

The Trustees feared that the income from these donors would be lost if the Trust were to be wound up, so they allowed it to remain in existence year after year in a semi-dormant state, simply serving as the recipient of this income. However, on 14th December 2020 the Charity Commission told the Trustees that they “should review all available options by 31 May 2021 for effectively winding up the Trust by an appropriate time and transferring all assets/donations to the Charity, taking into account any appropriate professional advice.”

The Trustees therefore consulted their Solicitor, who said that in view of the net annual income of more than £10,000 in standing orders and Gift Aid that was likely to be lost if the Trust were to be wound up, he did not consider that this would be in its best interests. He therefore suggested that the Trustees should instead apply to the Charity Commission for the Trust to be “linked” to the Company. The Trustees accepted this advice, and made the necessary application.

On 26th July 2021 the Charity Commission agreed that the Trust (No. 1013634) should be linked to the Company (No. 1159113) for the purposes of Part 4 (registration) and Part 8 (accounting) of the Charities Act 2011. The Commission also decided that the number of the Trust should be changed to 1159113-1.

In order to avoid confusion, hereafter in this Report, the *Company* will be referred to as the “Reporting Charity”, and the *Trust* will be referred to as the “Linked Charity”. When the linked charities are referred to *jointly*, they will simply be called either “**Let The Children Live!**” or “the charity”.

Partner Organisation

The charity’s operational Partner Organisation in Colombia is **Fundación ¡Vivan Los Niños! (Funvini)** a Charitable Foundation that the Trustees asked Fr Peter to set up in 1994 to serve this purpose. It is, however, a separate organisation, subject to

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

Colombian law, and with its own *Junta Directiva* (Board of Trustees) to manage its affairs.

In order to promote transparency and cooperation between **Funvini** and **Let The Children Live!**, an important part of Fr Peter's work is to act as the non-voting Permanent Representative of the British charity on the *Junta Directiva* of the Colombian one. He is therefore usually based in Medellín for more than half of the year. Further contact is provided by occasional visits made to **Funvini** by the Trustees of **Let The Children Live!**

For example, the Chairman of the Trustees made such visits in 2013, 2014 and 2017; She had planned to make her next visit in August 2020, but unfortunately this was not possible because of the Covid pandemic. The ongoing complications in intercontinental travel prevented her from going in 2021 or 2022; but she was at last able to go in August 2023. All being well, she will make another visit in 2026.

The accounts of **Funvini** for 2024 were subjected to a full Audit by an independent *Revisora Fiscal* in 2025, and were certified to be in order. **Funvini**'s Child Protection Officer confirmed that its Child Protection Policy had continued to work satisfactorily in 2024, and that no irregularities had come to her notice.

Objects

The Objects of the Linked Charity are: "to relieve children and young persons anywhere in the world but particularly in Colombia who are in conditions of sickness, need, hardship and distress by the provision of medical supplies, clothing, food, shelter and in such other charitable ways the Trustees may determine."

Similarly, the Objects of the Reporting Charity are:

(i) to relieve street-children and young persons anywhere in the world particularly (but without prejudice to the generality of the foregoing) in the Republic of Colombia who are in conditions of sickness, need, hardship and distress by the provision of medical supplies, clothing, food, shelter and in such other Charitable ways as the Trustees may determine;

(ii) to advance the education of the public by the following:

- the provision of education and training of such children and young persons, and to advance their formation within the doctrines and principles of the Christian faith;

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

- furthering research into the causes and nature of the conditions and behaviour of such children and young people, and into the means of their improvement; and the dissemination of the useful results of such research for the benefit of the public; and
- the provision of Development Education (education on social, health and economic issues), in the United Kingdom and elsewhere in relation to the conditions and behaviour of such children and young people, in particular but not exclusively through delivery of education in schools.

(iii) to preserve and protect the health of such children and young people by assisting in the prevention of substance abuse and delinquency; and in their protection from violence, cruelty, danger or exploitation and other violations of their human rights.

Mission and Vision

In accordance with these Objects and the Founder's intentions, the Trustees defined the charity's Mission as being "to promote the welfare and education of street-children and other young people who are in conditions of hardship, danger or distress, in the Republic of Colombia or elsewhere, so that they 'may have life and have it to the full', by means of obtaining and providing financial and technical support for the work of **Fundación ¡Vivan Los Niños! (Funvini)** and of other similar organisations."

In their Vision Statement, the Trustees proclaimed that the charity would aspire "to develop the expertise and capacity to obtain and provide the financial and technical resources required to enable **Fundación ¡Vivan Los Niños! (Funvini)** to become a leading developer in the Republic of Colombia of innovative, reproducible, small-scale, high-quality programmes, designed and conducted in accordance with Christian teaching and principles, and intended to assist, educate and protect street-children and other young people at high social risk, to prevent their falling into delinquency and substance-abuse, and to facilitate their reintegration into the family, school and society; and also to obtain and provide resources to help other organisations to develop programmes of a similar nature elsewhere."

As their very names proclaim, both **Let The Children Live!** and **Fundación ¡Vivan Los Niños!** are staunchly pro-life organisations, firmly committed to the protection of the lives and well-being of children from the moment of their conception until the time of their natural death. In traditional Christian moral teaching, certain acts - including abortion, euthanasia and suicide - have been, and continue to be, considered to be intrinsically wrong in all cases, and can never be morally justifiable under any

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

circumstances. This teaching received its clearest modern expression in St John Paul II's great Encyclical *Veritatis Splendor* (1993). No matter how superficially attractive, benign or advantageous they may appear, it can never really be in a person's true interest to commit, participate in, consent to, or be the subject of, acts that are intrinsically wrong.

These moral principles are the basis of the policies of both **Let The Children Live!** and **Funvini**. As the British charity's Solicitor has confirmed, these views are not extremist: they are perfectly moderate and legitimate expressions of deeply-held and rationally justifiable convictions that are not anti-anyone, or anything-phobic. Like those of their benefactors, they are just pro-Christian, pro-life and pro-children. Any attempt to impose any other interpretation on the contents of this Report would constitute a misunderstanding of the Trustees' intentions, and a wilful misrepresentation of their views.

The Context of the Charity's Beneficiaries in Colombia

In 2024 the work of **Let The Children Live!** was, as usual, focused on supporting that of **Fundación ¡Vivan Los Niños! (Funvini)** with children and young people at high social risk in the city of Medellín. In 2024, a total of 123 families (86 Colombian and 37 Venezuelan) received help of one kind or another from **Funvini**. These families were composed not only of 247 children but also of 155 adults on whose welfare that of the children depended. Of the children, 183 benefitted directly from the charity's programmes; and a further 64 - mostly younger brothers and sisters of the main group - also received indirect benefits of various kinds.

For both **Let The Children Live!** and **Funvini**, every year since 2007 has been impacted by the fluctuations in the value of Sterling against the Colombian Peso (C\$). At the beginning of July 2006, £1 was worth C\$5,030: and in 2024 the average exchange rate received by **Funvini** was £1= C\$5,177.74. This represented a fall of 2.5% in relation to the average rate in 2023, and was only 2.9% higher than the rate in July 2006.

The damage caused by the many years of a weak pound between 2006 and 2024 has been made much worse by the accumulative effect of 247.56% in annual inflation in Colombia in that period on the purchasing power of the charity's donations to **Funvini**. In 2006 the charity donated a total of £423,595 to **Funvini**. In order to have had the same purchasing power in Colombia in 2024 as that sum had in 2006, the charity would have needed to have donated more than £1,048,000 to **Funvini** last

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

year. That would have been £703,980 (204.6%) more than the total of £344,020 that was actually donated, and would obviously have required a correspondingly substantial increase in the British charity's income.

According to the most recent version of the *End of Childhood Index*, a statistical survey of 180 countries published by Save The Children in its *Global Children Report 2021*, Colombia ranked 132nd in terms of the best places in which to be a child. The United Kingdom was ranked 28th. And whereas in a Gallup pole in 2021 Colombia was rated the happiest country in the world, in the World Happiness Index for 2024 Colombia fell from 72nd to 78th out of 143 countries, just one place above Venezuela, and 58 places below the United Kingdom, which was ranked 20th.

A report issued in July 2025 by DANE (the National Administrative Statistical Department), stated that 31.8% of the Colombian population were living in monetary poverty in 2024; and 11.7% of the population were in a state of *extreme* poverty. with a *per capita* income of only C\$227,220 (about £42) each *month* - or about £1.40 each day. Figures supplied by DANE and UNICEF indicate that this means that about 7,200,000 children in Colombia are living in poverty, and that about 1,288,000 children are in a state of *extreme* poverty.

As for Medellín, in particular, the DANE report stated that 22.6% of the city's population were living in monetary poverty in 2024. That year, Medellín was the second most expensive city in Colombia to live in. In contrast, *Time Out* ranked Medellín third in its list of *The 53 Best Cities in the World in 2022*. Although the city had slipped to 20th place in the rankings for 2025, it was still the top one in South America.

Evidently, the surveys that produced these very upbeat assessments of life in Medellín only questioned those fortunate few of its inhabitants who had the money to be involved in the restaurant scene and the bar circuit as customers rather than as waiters, cooks, washers-up or cleaners. Nor did they mention the 28% of the city's inhabitants who told the survey *Medellín, Cómo Vamos* in both 2023 and 2024 that a member of their household had eaten fewer than three meals per day in the previous week because they did not have enough food. The surveys are also unlikely to have reflected the views of the children who fell victim to sexual exploitation as a consequence of the city's nightlife and the dating apps.

On 8th June 2024 *The Times* published a very positive article about Medellín by Stephanie Rafanelli, who reported that the city had attracted 1.2 million tourists in 2023, and that number was set to grow. About half of these tourists were foreigners. But her article did not mention that in Medellín's international airport at Rio Negro

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

the arrivals corridor and immigration hall was then (and is still) lined with large posters that warn all these foreign visitors that those caught engaging in the sexual exploitation of minors must expect drastic penalties. The fact that such posters are considered necessary is an indication of the scale of this problem.

In the period between January and November 2022, the authorities dealt with 14 cases of such exploitation per month: but it is clear that these cases represented only a small fraction of the total number of the children involved. The majority of them were girls; and although their ages ranged from 4 to 17, the average age was 13.

A report on Caracol Radio on 19th November 2024 stated that so far that year 226 people had been detained on charges relating to the sexual exploitation of minors. This was an increase of 11% on the total for the whole of 2023. The *Personería* of Medellín (the city Ombudsman's office) has reported that in 2023 they registered 1,259 incidents of this kind; and this was an increase of 59% on the total in 2022. These are by far the highest figures reported in any city in Colombia.

An article in *El Colombiano* on 15th February 2024 reported that the Mayor of Medellín had said that four gangs - three Colombian and one Venezuelan - controlled prostitution around Lleras Park, a major centre of the city's nightlife in *El Poblado*, the district where most tourists stay, eat and relax. At least one of these gangs is believed to be involved in sex tourism networks that aim to attract foreigners, including foreign paedophiles.

In an attempt to counter this menace, the authorities created the GESET (Group against Sexual Exploitation and Trafficking in Persons), to articulate the work of the Colombian police, the Attorney General's Office and international agencies such as the United States Embassy, the Homeland Security Investigations and Interpol. In December 2024 Interpol opened its own special operations centre in Medellín. This is the first such centre it has established in a non-capital city anywhere in the world. Among its functions will be to alert the authorities to the arrival in Medellín of any foreigners who have a history of sexual offences elsewhere.

The work of these agencies has already had some success. According to another report in *El Colombiano* on 9th January 2025, twelve foreigners were charged in 2024 with sexual offences against children in Medellín, whereas only ten had been arrested between 2019 and 2023. Two of those charged in 2024 had previously made multiple visits to Medellín: one had come 65 times; and the other had visited the city 45 times since 2022. This man was arrested in Miami airport when he was about to leave for yet another trip to Colombia.

In 2024, 26 (10.5%) of **Funvini's** children had to work. Of these, the majority (17) were girls; and 7 were aged under 15. Four worked with their parents: one girl helped

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

her mother to sell sweets in the street; another helped her father to maintain washing-machines; and two boys helped in sorting through rubbish for recycling. The other 22 worked on their own account, but without legal contracts. Some of these sold sweets, others cleaned car windscreens at the traffic lights; and others unloaded large lorries delivering food and other merchandise to the *Minorista* retail market. Two of the girls were involved in prostitution and internet pornography, and their cases were referred to the ICBF (the Colombian Institute for Family Welfare). However, all of these children were at high risk of getting caught up in drugs, crime or prostitution.

The previously-mentioned article in the *Times* of 8th June 2024 was particularly effusive about the “social transformation” that had taken place in the *Comuna 13*, a sector of Medellín that was formerly notorious for its violence. However, because of its strategic geographical location, this part of the city was - and still is - the corridor for taking drugs to the Gulf of Urabá on Colombia’s Caribbean coast, which is a major gateway on the smugglers’ route to the United States.

This *comuna* is home to some of **Funvini**’s families, and they have confirmed that it remains under the control of the gangs, who now benefit from the tourist bonanza by such means as extorting money from the guides, the souvenir shops and the taxi drivers waiting to take the tourists back to their hotels. Too much overt violence there would now be bad for business: but the veneer of social transformation that the tourists see is only skin deep.

For example, on 12th July 2025 the authorities announced the capture of alias *Valde*, the second-in-command of the *Las Independistas* gang. He has been accused of coordinating the extortion of protection money from business owners in the *Comuna 13*, and of the sale of drugs to foreign tourists who visited the area. His capture came four months after the authorities’ attempt to arrest the leader of this gang, alias *Sebas*, was foiled by the intervention of dozens of local civilians who enabled him to escape through the crowd.

Most of the other working-class districts of Medellín are rarely visited by tourists, and they have not fared as well as the *Comuna 13*. Violence is still very much part of the background of the lives of those of **Funvini**’s children who live there.

Because criminal organisations in Colombia are constantly evolving, the authorities periodically change the way in which they are classified. Those whose criminal activities have a transnational dimension are now known as *Grupos Delictivos Organizados* (GDOs - Organised Criminal Groups). There are estimated to be 10 of these GDOs in Medellín alone, and between them they control around 400 smaller local criminal *combos* in the city.

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

For many years, the territorial disputes between the gangs made Medellín notorious for its violence. Indeed, in 1991 it was the city with the highest murder rate in the whole of the western hemisphere, with 395 victims per hundred thousand inhabitants. In subsequent years, however, there has been a slow and unsteady but very remarkable improvement, and in 2024, with a rate of 11.7 victims per hundred thousand inhabitants, the city reached the lowest level of violence in four decades. Even so, there is still considerable room for further improvement: the homicide rate in London, by contrast, was about 1.1 per hundred thousand inhabitants.

According to a report from *Análisis Urbano* (<https://analisisurbano.org/medellin-avanza-hacia-la-paz-urbana-en-2024-menor-tasa-de-homicidios-en-mas-de-cuatro-decadas/>) only 31.36% of the homicides committed in Medellín in 2024 were directly attributed by the authorities to the activities of the GDOs. However, at the time the report was written a further 32.58% of the homicides had not yet been categorised, and it was probable that some of these would eventually be attributed to the GDOs, too. In any event, it is clear that in 2024 the GDOs were still responsible for a very significant proportion of the violent deaths in the city - much more, for example, than domestic violence (2.10%), or gender-based violence (3.73%), or even theft (9.06%).

The decrease in the number of homicides is therefore considered to be the result not only of the interventions of the authorities but also - and to a very considerable degree - to the decision of the GDOs themselves to impose a series of *Pactos de Fusil* (Rifle Pacts) to reduce the level of violence in the city as they have diversified their sources of illegal financing, focusing on activities such as extortion, micro-trafficking and corruption, which do not necessarily require the use of lethal violence to be profitable. Indeed, this suppression of the bloody “turf wars” between gangs was advantageous to the GDOs both because it reduced the risk of provoking massive intervention by the authorities and because it helped to create more stable conditions in which their other criminal activities could flourish.

The fall in Medellín’s homicide rate therefore does not mean that the power of the GDOs and the *combos* has diminished. On the contrary, their control over nearly all of the poor *barrios* in the city has actually increased, enabling them to exercise a kind of *de facto* “co-government” in which it is they, rather than the authorities, that resolve disputes and enforce contracts. They prevent or punish “unauthorised” criminal activity in these areas, so that they can enjoy a local monopoly of

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

prostitution, betting, loan-sharking and selling drugs. And they also extort protection money - *la vacuna* - from businesses and householders.

Moreover, in the first part of the present year the decline in the number of murders in Medellín has suffered an alarming reversal. By 15th July 2025 a total of 186 murders had been committed in the city. This was 39 (27%) more than in the corresponding period in 2024. So far, the cause of this increase has not been determined by the authorities. However, on 22nd August 2025 the city's Security Secretariat reported that the number of robberies in the city so far this year had fallen by 34%. In Medellín, when the murder rate goes up, the number of robberies tends to fall - and *vice versa*.

The Trustees continue to be very concerned about the impact that the continuing crisis in Venezuela is having on Colombia. Three countries - Colombia, Brazil and Guyana - share land borders with Venezuela, but at 1,378 miles its longest border is that with Colombia; and it is Colombia that has received the greatest number of the more than 7,000,000 refugees and migrants who have come to Colombia from Venezuela in recent years.

According to Colombia's Ministry of Foreign Relations, in 2014, the last "normal" year before the crisis began, there were then 23,573 Venezuelan migrants in Colombia. However, ten years later, the government agency Migración Colombia, reported that at the end of February 2024 this number had gone up to 2,845,706 - an increase of 12,071.9%. Moreover, the presence of 486,072 (17.1%) of these Venezuelans was believed to be "irregular", either because they had failed to update the kind of temporary residence permit they held, or because they had exceeded the time they were officially meant to stay in the country.

A report by R4V, the Inter-Agency Coordination Platform for Refugees and Migrants from Venezuela, in September 2024 indicated that there had been little change during that year because there were still 2,808,968 refugees and migrants from Venezuela in the country. And the *Migration Pulse* survey published on 10th October 2024 by DANE, the Colombian government's statistical department, revealed that 80% of the Venezuelans then in Colombia intended to remain there; and that only 3.6% intended to return to their own country.

In terms of religion, culture, history and language, Colombia has much in common with Venezuela, and many Colombians have blood ties with the neighbouring country. In most cases, it has not been too difficult for Venezuelans to adapt to the Colombian life-style, or for them to be assimilated into Colombian society. And in

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

spite of the vast influx of Venezuelans into Colombia, the great majority of Colombians have continued to display great solidarity and tolerance towards their Venezuelan guests, even though their presence has put greater pressure on employment, education, health and housing.

In an article in *El Colombiano* dated 21st June 2024, Elisa Carlaccini, an official of the United Nations High Commission for Refugees (UNHCR) was reported as stating that there were then 240,278 people “of Venezuelan origin” in Medellín, and that her agency calculated that they constituted “more than 10%” of the city’s total population. This was the greatest proportion in any Colombian city.

Unfortunately, there are clear signs that a small but increasing minority number of the Venezuelans in Medellín are becoming involved in crime. An article in *El Colombiano* reported on 20th February 2024 that 2,172 Venezuelans had been arrested for various crimes in the city, and that a further 426 had been prosecuted so far in 2024. Another article in that paper, dated 14th November 2024, stated that 31 Venezuelans had been murdered in Medellín so far that year. That was the highest number since the influx of Venezuelans began in 2015. It represented an increase of 14.8% in comparison with the total in the same period the previous year, and contrasted with the general fall in 2024 in the number of homicides among other population groups in the city.

It is not clear what proportion of these Venezuelan victims were totally innocent, and what proportion were killed because of their involvement in criminal activities. Because of the present government’s political sympathy for the Venezuelan regime, it likes the Venezuelans in Colombia to be called “migrants” rather than “refugees”; and it also prefers Venezuelan criminals to be referred to as “foreign citizens” without specifying their nationality.

The Itagüi Peace Table is made up of the leaders of some of the largest criminal gangs in the Aburrá Valley in which Medellín is situated, and who are currently inmates of the Itagüi Maximum Security Prison. They maintain that the increase in murders in the city is the result of the activity in the Aburrá Valley of foreign criminal organisations, such as the Venezuelan *Tren de Aragua*, that are trying to take over control of drugs, prostitution and extortion in some parts of the city.

However, according to the previously-mentioned report in *El Colombiano* of 20th February 2024, the authorities in Medellín denied that the *Tren de Aragua*, one of the most powerful criminal gangs in Venezuela, with a presence in Peru, Bolivia, Chile, Panama and the United States, had been trying to make inroads into the city’s very lucrative criminal underworld in the way that they had managed to do in other Colombian cities such as Bogotá, Cúcuta, Villa del Rosario and Ipiales.

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

The authorities maintained that the *Envigado Office*, the transnational criminal cartel that was born in Medellín, has consolidated its hegemony over most of the city's GDOs and *combos* - including some that are composed exclusively of Venezuelans - to a much greater degree than any single criminal organisation has achieved elsewhere, and that this is preventing the incursion of the *Aragua Train* into their domain.

However, the article pointed out that the Venezuelan gang does not always enter new territory violently, but sometimes seeks to gain a toehold through negotiation with the dominant existing criminal organisation. It had therefore been rumoured that emissaries of the *Aragua Train* may have come to Medellín to talk to leaders of the *Office*; but so far no agreement appears to have been reached between the two parties.

It appears that some young Venezuelans and other foreign nationals who have settled in the central areas of Medellín, and have served their “apprenticeship” with the Colombian criminal gangs that were already operating there, are now trying to go into business on their own account. They are not party to the current *Pacto de Fusil* between Medellín's main criminal groups.

However, according to a report in *El Colombiano* on 13th July 2025, underworld sources have claimed that other factors may be behind this year's rise in homicides. They allege that some of the members of the Peace Table are becoming impatient with the lack of progress with their negotiations with the Colombian government in its Total Urban Peace initiative. Whatever the truth of this may be, it would appear that the veneer of comparative peace that has been hailed by many foreign commentators is now wearing dangerously thin.

All of these developments give cause for grave concern. Moreover, if the attitude of the Colombian public towards the Venezuelan refugees/migrants were to deteriorate seriously, there might be a risk that charities like **Funvini** could be targeted if they were perceived as being too sympathetic to the refugees.

The GDOs and the *combos* are a constant menace to the sort of children for which **Funvini** cares because they are always trying to recruit young people into their ranks. The gangs are attractive because they offer the youngsters easy money, social standing and a feeling of belonging. The very identity of those who enter the gangs at a young age is forged in them, and they do not know any other way of life. And, of course, those who try to desert can expect no mercy.

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

The *sicario* (hitman) who shot Senator Miguel Uribe Turbay in Bogotá in June 2025 was aged only 14. He said that he committed the murder “for money, for my family”. If the crime had occurred in Medellín, the culprit could very well have been a child to whom **Funvini** would have offered a very different way of life.

However, it has to be admitted that in spite of its best efforts, **Funvini**’s interventions in this very difficult environment sometimes come too late, or prove to be insufficient. The Trustees received a sad reminder of this when they heard that a young man of 24 who had spent much of his childhood in **Funvini**’s care, but who had later taken to drugs as an adult, and had eventually ended up in the street, had committed a savage murder in a fit of rage in November 2024, and has now been sentenced to 18 years in prison.

Fortunately, this was a quite exceptional case; and since **Funvini**’s foundation in 1994 the generosity of its benefactors and the dedication of its staff have enabled many hundreds of youngsters from a similar backgrounds to avoid a similar fate.

Principal Activities

Whereas in 2023 **Funvini** had had a total of 26 employees, it began 2024 with only 18. A social worker had retired; the special needs teacher had gone to work in Australia; and for lack of funds the contracts of another social worker, three teachers, one cleaner and the messenger were not renewed.

Such a drastic cut in the number of staff inevitably resulted in a corresponding reduction in the number of children whom Funvini was able to help. The Trustees therefore greatly regret to have to report that the number of children who regularly took part in **Funvini**’s programmes in 2024 fell by 52% to 116. However, an additional 67 children participated on an occasional basis: and a further 64 children - most of whom were younger brothers or sisters of those who were involved in **Funvini**’s programmes - also received benefits of various kinds.

The substantial number of occasional beneficiaries was mostly due to the fact the Venezuelan refugee population in Medellín was - and still is - very unstable because families tend to move from *barrio* to *barrio*, from city to city - and, indeed, from country to country - as they attempt to find a better place in which to live, and a better way with which to try to scratch a living. A total of 123 families (86 Colombian and 37 Venezuelan) families received help from **Funvini**. Up to the beginning of August

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

2025, the total for the present year was 121 families (93 Colombian and 28 Venezuelan).

As in previous years, the children who were admitted to **Funvini**'s programmes in January 2024 were selected on the basis of a "traffic light" system based on their characteristics and their perceived degree of deprivation and vulnerability, according to various criteria. In the red category of greatest need or danger were 53.3% of the children; 39.3% of them were in the amber category; and only 7.3% were in the green category. Some children were re-categorised during the course of the year in response to changes in their situation, and the total population of the programmes gradually increased during the year.

However, it is important to understand that, in both years, *all* of the children were deprived and at high social risk. The "traffic light" system was only indicative of the *relative degree* of their deprivation and of the risk to which they were exposed. It has proved useful in prioritising the use of **Funvini**'s limited resources to benefit most the children whose need or danger is considered to be greatest.

Funvini arranged 26 *talleres* (workshops) for the children's parents, 20 in *Casa Walsingham* and 6 in *Casa Bannatyne*. and a total of 81 individuals took part in these. The *talleres* were designed to provide the parents with a forum in which common problems can be discussed, and at which classes could be given about such matters as parenting skills and budgeting. Those who were in particular difficulty were able to receive additional support in private from the charity's social-workers and psychologists; and those with legal problems can be referred to its lawyers.

In August 2025, the number of children regularly taking part in **Funvini**'s programmes was 128. Of this population, 88 were Colombian and 40 were Venezuelan. A further 43 children were attending occasionally; and 87 younger children were benefitting from food-parcels. In total, 258 children were therefore being helped. This number was 10 (4%) greater than the total in August 2024.

Funvini helped to matriculate, or re-matriculate, a total of 143 children in local schools in 2024. In order to keep their school places, pupils in Colombia have to be re-matriculated every year. With support from **Funvini**'s teachers 126 (88.1%) of these children completed the year successfully, and were promoted to the next grade. The previous year, 68.6% of the pupils had gained promotion, so this represented a considerable improvement. It reflected the increased emphasis that **Funvini** had given to educational support during the year.

In 2023, the average number of pupils in Medellín's primary schools was 40 per class; and in the city's secondary schools it was 35. The average class size in the

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

secondary schools attended by the choristers was 39.5. However, one of the choristers had 51 other children in his class! These average figures were 50% higher than in British state schools, where the figures were 26.6 and 22.3, respectively.

With such large numbers, the teachers in Colombian state schools are unable to provide their pupils with much individual support. Worse still, the present Mayor of Medellín is ceasing to fund special education posts in the city's schools. Instead, he has created a single Integral Attention Unit (UAI) to provide support for all 144 of the state schools in the city. The idea is that children with special needs should be referred to the UAI for diagnosis only, and then simply returned to their schools with guidelines to help the ordinary teachers there to deal with each case. According to a very critical report in *El Colombiano* on 18th July 2023, this has left 14,000 children who have special educational needs without the support that they need.

Because of this lack of proper provision for such children, **Funvini** continued to make its own small contribution in the *Sala VIP* at *Casa Walsingham*. Until October 2023 this had been run by a dedicated special needs teacher, who was also a psychologist. Unfortunately, she then resigned in order to emigrate to Australia, and shortage of funds prevented **Funvini** from replacing her. To help to compensate for this, Funvini entered into agreements with two specialist organisations to provide extra support for nearly all of the 18 children who attended the *Sala VIP*. Thanks to this, 15 (83.3%) of these children were able to complete the year successfully, and were promoted to the next grade. Without this help, however, it is unlikely that *any* of them would have done so.

In 2024, two girls and two boys who had belonged to **Funvini's** School Project celebrated their graduation from High School. The two girls were young mothers of the St María Goretti Group. It is hoped that a further 4 pupils will graduate from High School in 2025. This will bring the total of number of students who have graduated through the School Project since 2017 to 51, (31 girls and 20 boys). None of these young people would, in all probability, have managed to complete their secondary education without this help.

Small though the scale of the Project may be, the Trustees consider these results to be very encouraging. They therefore greatly regret the fact that the great shortage of special education teachers in Colombia has so far prevented **Funvini** from being able to recruit one to take charge both of this Project and of the *Sala Vip*.

Many of **Funvini's** beneficiaries reach the age of 18 before they have completed their secondary education, and would stand little chance of finding honest employment if they were forced to leave school and go out looking for work without any qualifications. In 2023 eight such young adults received support from **Funvini's**

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

Extension group to enable them to continue with their vocational training (four) or their courses at university (four). Three of those at university were boys who had belonged to *Cor Videns*, and the other was a girl from the School Project who had chosen to read forensic science. They all came from families with very restricted means, and it is unlikely that any of them would be able to fulfil their potential without **Funvini**'s help.

All 247 youngsters who belonged to **Funvini**'s programmes in December 2024 were given presents of toys, clothing and sweets by the charity over the Christmas period. An additional 4 children who came along in the hope of presents were not sent away disappointed. In many cases, these were the only presents the children received, so it is easy to imagine how much excitement and pleasure they generated. Once again, all of the funds needed to fund the festivities and to buy the presents were raised in Scotland by Mr George McAleenan, in spite of his ill health. The Trustees are most grateful for this.

During 2024, more than 7,000 lunches were served at *Casa Walsingham*, and a further 8,034 lunches were served at *Casa Bannatyne*. The children who stayed there were also provided with breakfast and dinner. For many of these children, their lunch at *Casa Walsingham* - together with the healthy snack they are given either in the morning or the late afternoon - was and is their main source of nourishment. As a result of the alarming rise in food prices since the pandemic, the children have become even more reliant on the food provided by **Funvini**.

In the course of 2024, the charity assisted 80 boys and girls to receive various types of medical attention. These included general practitioner and paediatric appointments, nutritional evaluations, dental treatment and eye tests.

Additionally, **Funvini** paid insurance policies to provide a total of 164 children with accident and emergency health cover for all or part of the year in 2024. The policy covered 151 children at any one time, but the departure of some children - when they entered other institutions, moved to distant *barrios*, or left the city altogether - meant that their places could then be assigned to new arrivals.

Lack of funds prevented **Funvini** from providing the usual annual vaccinations against influenza for its children and staff in either 2023 or 2024. However, the Trustees are pleased to be able to report that in 2025 a total of 130 vaccinations have been administered. These vaccinations are particularly necessary in Medellín because the high level of pollution in the air in the city causes many respiratory problems amongst the children, and a bad bout of influenza could seriously aggravate these. The authorities sometimes have to declare amber or red alerts about the air quality in

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

Medellín. On these occasion emergency measures have to be implemented to try to reduce the smog by which the inhabitants are threatened.

Unlike **Let The Children Live!**, **Funvini** is an explicitly Roman Catholic organisation. Although it certainly does not exclude non-Catholics, and it provides its services on the basis of need rather than creed, the great majority of its children - in common with the majority of the population of Medellín in general - are Catholics. **Funvini** considers that enabling them to participate in the sacramental life of the Church is an integral and very important part of the charity's work. It therefore provides Catechism classes for those who wish to be prepared for the Sacraments, and who for one reason or another are not able to attend catechism classes in their own parishes.

In 2024, 11 such children made their First Communion: four on Easter Sunday, and seven on Christmas Day. Both of these Masses were celebrated in the Chapel of *Casa Walsingham*. In 2025 the Rev'd Deacon Germán Montoya entered **Funvini**'s team as a full-time employee. This has enabled the spiritual life of *Casa Walsingham* to remain active whilst Fr Peter is away, and for the religious formation both of **Funvini**'s children and of its staff to be intensified.

The Trustees are pleased to report that, as a result of Deacon Germán's work, 12 children and 3 of their adult family members are currently being prepared for Holy Baptism and First Communion, and a further 6 children and 3 adults are being prepared for their First Communion. It is hoped that the Baptisms will take place in the local parish church on the Solemnity of Christ the King in November; and that half of the First Communions will be take place at Midnight Mass in the Chapel of *Casa Walsingham* on Christmas Eve, and the other half in the same place at the Christmas Day Mass.

In August 2023, the Forty Hours Devotion of continuous prayer before the Blessed Sacrament was held again in the Chapel at *Casa Walsingham* for the first time since the Covid pandemic. This is normally a high point in **Funvini**'s spiritual calendar; and although it was rather tiring, the event was as well-supported as ever both by the children and by the staff. The girls took it in turns to keep the adoration going throughout the first night, and the boys did the same on the second night. Unfortunately, Fr Peter's recent illness prevented this Devotion from being held again in August 2024, but it is due to take place at the end of August 2025.

Let The Children Live! receives the support of all sorts of people of good will. Most of them are Christians of one kind or another, but some are of different religious

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

persuasions. The Trustees are most grateful for the spiritual support of all the individuals and groups who prayed for the children in response to the charity's intercession list.

In accordance with its Catholic principles, **Funvini** fully shares the commitment of **Let The Children Live!** to safeguard the lives of children from the time of their conception onwards. When young girls belonging to any of its programmes become pregnant - or other pregnant teenagers turn to it for help - **Funvini** therefore does all it can to provide care for them and their babies both before and after the birth.

The charity ensures that these girls are given the necessary medical checks; it gives them basic training in child care; it helps with supplies of food, nappies and other essentials; and it gives them support if they have been abandoned by their families or subjected to domestic violence. **Funvini** also encourages the girls to continue with their education; and it gives them the chance to meet together regularly for recreation and mutual support.

In 2024 the beneficiaries of the St Maria Goretti group included 14 of these young mothers and their babies. All of these girls were aged under 17, and the youngest was 14, having become pregnant at the age of 13. Two babies were born in the course of the year. As of August 2025, the group was composed of 13 mothers and their babies. The youngest two mothers in the group were aged 14.

With **Funvini**'s help, all but one of these girls were enabled to continue with their secondary schooling, or to begin vocational training. Two of the girls belonged to **Funvini**'s School Project, and they both completed their *Bachillerato* (High School Diploma) in 2024. The other girls continued with their studies. The girl who was unable to go to school in 2024 was a Venezuelan who did not have the necessary a PPT (Temporary Residence Permit). With **Funvini**'s help, she has obtained this vital document and is now going to school.

A trainee social-worker who is doing her practical work with **Funvini** recently wrote a paper on adolescent pregnancy as part of her degree course. She reported that Medellín has achieved a significant reduction in the adolescent pregnancy rate thanks to various prevention and education strategies. According to recent data, the teenage pregnancy rate decreased to 9.75%, in 2024, a notable decrease from the 10.46% recorded in 2023. This decrease is attributed to the implementation of the *Medellín Te Quiere* Development Plan 2024-2027, which includes specific goals to reduce the proportion of teenage pregnancies from 11.3% to 8.5%.

Unfortunately, this programme has focused on sex education and the provision of contraception, and has not included any attempt to combat premature sexual activity

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

and promiscuity amongst teenagers by promoting such vital concepts as virginity, continence, chastity and fidelity which are so alien to the prevailing moral culture. It is therefore an important part of **Funvini**'s mission to do all in its power to help the children in its care to learn about these virtues and to put them into practice. The Trustees appreciate that this is no easy task.

Unfortunately, only a tiny minority of the children cared for by **Funvini** benefit from the advantages of a stable and non-conflictual marital home. The overwhelming majority of them were born outside wedlock and live with their mothers, often accompanied by the mother's current *novio* (boy-friend), and with little - if any - contact with, or support from, their biological fathers. In such families, skills in verbal communication and the articulation of emotions tend to be limited, and anger and stress tend to express themselves in violence. Instances of physical and sexual abuse by the "stepfathers" are rife. Criminal gangs sometimes serve as substitute families for youngsters who can no longer tolerate life at home.

A study of 177 of **Funvini**'s children conducted in 2022 showed that only *one* of these children - a chorister - was currently living with parents who had been married in Church. The parents of three other choristers had been married in Church, but were not currently living together. The parents of four of the Venezuelan children had had civil weddings. Only 38 of the children lived with both parents, whether married or not. A total of 96 children lived in households with adults who were in unmarried relationships; 73 of the children were being brought up by their mothers alone; and just two by the father alone. A "stepfather" figure was living with the mothers of 42 of the children; and a "stepmother" was living with the fathers of 6 children. A total of 30 children were living with grandparents or other members of their extended families.

Funvini seeks to prepare some of its youngsters to assume leadership roles in their local communities, to equip them to resist what St John Paul called the "culture of death", and what Pope Benedict XVI referred to as "the tyranny of relativism". However, one of the greatest challenges it faces is recruiting staff who are themselves living in accordance with Catholic moral teaching, and who are able to share their principles with cheerful conviction. A number of **Funvini**'s current employees are living in relationships outside wedlock, or have had children who have been born outside wedlock. This therefore greatly diminishes their ability to serve as good role-models for the charity's children.

Unfortunately, fewer than a quarter of **Funvini**'s employees are married; and those who are married are all male. This means that even when the children are taking part in the charity's activities, they very rarely come into contact with a married woman. This makes it more difficult for them to learn to consider marriage as normal, and as

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

a state to which they should aspire. It is hoped that the work of Deacon Germán will help to redress this deficiency to some extent. However, these are matters that have to be handled with great delicacy because nothing will be achieved if the children gain the impression that their parents or families are being criticised.

The number of Venezuelan children who were regular members of **Funvini's** programmes fell in 2024 to 61 (33.3% of the beneficiaries) from 89 (39.9%) the previous year. The main explanation for this was that the families of some of the Venezuelan children had to make frequent changes of their lodgings. Sometimes they were forced to move because they were unable to pay the rent; and sometimes they opted to move because they had managed to find cheaper accommodation in a more remote *barrio*.

Funvini's Venezuelan children ranged from 6 to 17 years of age, and school places were obtained for 47 (77%) of them. It was often difficult for them to obtain places in schools close to their new temporary abodes, so their education was interrupted. Of those who went to school, 42 (89.3%) succeeded in gaining promotion to the next grade. Another 25 Venezuelan children - who were mostly younger brothers and sisters of the other children - benefitted from **Funvini's** help in various ways, but were not formally admitted to its programmes.

By August of 2025, 47 Venezuelan children had been admitted to **Funvini's** programmes this year. They constitute 26.7% of this population. Two Venezuelan children are currently being helped on an occasional basis; and a further 22 younger brothers and sisters are also receiving indirect benefits.

Since 2009, *Casa Bannatyne* has served mainly as the base of **Funvini's** choir, *Cor Videns*. This was formed in 2004 in the hope that it would develop into a first-class children's choir which would give the city's invisible, forgotten children, whose cries so often go unheeded, a voice that would eventually be heard around the world. Although it was originally a mixed group, the choir is now only for boys because there are plenty of other choirs that are either mixed or only for girls.

The name *Cor Videns - the Seeing Heart Choir* - was inspired by a passage by Pope Benedict XVI in his Encyclical *Deus Caritas Est* (31,b) in which he said, "The Christian's programme—the programme of the Good Samaritan, the programme of Jesus—is 'a heart which sees'. This heart sees where love is needed and acts accordingly." The Trustees hope that *Cor Videns* will help its hearers to develop such a "seeing heart", and to respond generously to the charity's appeals.

Although most of the choristers who are admitted as full members of the choir stay for at least five years, it is inevitable that each year some of them should leave. In

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

some cases, this is because they grow up and leave school and no longer have the time; in others because they have competing interests, such as football; and in others it is for family reasons, such as a move to another town. Some of the Probationers also leave because they are not willing to make the necessary commitment, or because they fail to reach the required standard. In order to maintain a balance between a strong top line and a stable nucleus of experienced singers it is clear that *Cor Videns* will eventually need to have at least 20 fully-fledged choristers and a similar number of Probationers.

On school days, the admitted choristers normally stay on in *Casa Bannatyne* after choir practice and spend the night there. This arrangement has proved very popular both with the children and with their parents, and it provides the choristers with valuable extra time not only for additional musical and recreational activities, but also for them to receive help from **Funvini**'s teachers with their school homework.

During the months when Fr Peter is in Colombia, the choristers normally go home on Friday evening and come back into residence at *Casa Bannatyne* on Sunday morning in time to sing at Mass there at noon. Although the Oratory at *Casa Bannatyne* is ideal for Fr Peter's daily Masses, it is too small to accommodate everyone for Mass on Sundays, so the dining-room then has to be converted into a temporary Chapel.

On Friday evenings - and throughout the school holiday - groups of children from **Funvini**'s other programmes usually come into residence. In term time they stay until the Sunday afternoon, or until the Monday afternoon when there is a bank holiday. This ensures that they go to Mass on the Sunday, and that they do their homework - as well, of course, as having the chance to play football and to enjoy other recreational activities. For many of these children, the stays at *Casa Bannatyne* provide a much-needed respite from hunger, neglect or mistreatment at home.

As an economy measure, the choir's weekly periods in residence in 2024 had to be shortened from five nights to four. Fortunately, things have returned to normal in 2025. However, shortage of funds still prevents *Casa Bannatyne* from being used by other groups at weekends when Fr Peter is away.

In order to maintain the necessary balance between the broken and unbroken voices, only a limited number of those whose voices have broken can be allowed to remain as full members of the choir. Knowing that they will not have to leave the choir as soon as their voices change helps to reduce the stress of the voice-breaking process. Moreover, the continued presence of some boys whose voices have broken enables *Cor Videns* to tackle a more advanced and extensive repertoire; and it also serves to prevent the premature loss to the choir of the older boys' talent and experience.

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

In 2024, auditions were carried out in six schools, and 978 boys took part. Of these, 540 were selected; 24 became aspirants; and 15 (1.5%) were still aspirants at the end of the year. By August 2025 8 of these aspirants had become probationers, and 3 had been admitted as full members of the choir. By August 2025, a total of 380 children had been auditioned in two other schools; and 206 of these had been selected. Of these, 4 have now become probationers. As an experiment, in one of these schools, where the Rector was particularly enthusiastic, **Funvini** is helping to form a “satellite” choir to sing in the school, and it is hoped that some of the children who join this will go on to become probationers of *Cor Videns*.

During the year, *Cor Videns* took part in various concerts and as well as singing at Masses in *Casa Walsingham* and *Casa Bannatyne* they were contracted by organisations and private individuals to sing at a number of special events. The choir sang at six Masses that were broadcast by the TeleVid television channel. Most of these Masses were celebrated by the Archbishop of Medellín. However, although **Funvini** did not charge for the choir’s services, and even paid the transport costs involved, TeleVid failed to return the favour by helping to publicise the work of the choir or of the charity, so the services of the choir eventually had to be withdrawn.

In 2024 a total of 5 former members of the choir were at university, reading for music degrees of various kinds. Unfortunately, one of these dropped out at the end of the year. Two of the others expect to graduate in 2025, and the remaining two are continuing with their studies. Two choristers who left the choir at the end of 2024 have now gone on to university to read for music-related degrees. One of them is currently employed by **Funvini** as a part-time educational assistant.

Although shortage of funds has resulted in painful reductions in **Funvini**’s population, both *Casa Walsingham* and *Casa Bannatyne* are still acutely short of *space*. Both houses need more space in which to provide children with more access to books and to the computers they use for their homework. The Chapel at *Casa Walsingham* needs more space in which to accommodate the children at Mass. More dormitory space is needed at *Casa Bannatyne* in order to allow more choristers to stay there during the week when they are in residence, and more children from **Funvini**’s other programmes to stay there at the weekend and when the choristers are away.

More space is needed in both houses for the storage of equipment, materials and archives in easily-accessible but secure and damp-free conditions. And the children need more space in which to play and exercise safely: *Casa Walsingham* does not have a playground, and neither house has an area in which ball-games can be played.

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

Because *Casa Walsingham* is in a conservation area, there is little that can be done there, although **Funvini** hopes to be allowed to enlarge the Chapel by extending the pitched roof over a wing that currently has a flat roof. This was in the plans when approval for the construction of that wing was granted; but that was back in 2007, so fresh permission will now be needed. This wing already contains a well for a lift, and if planning permission is granted, this would be extended to make all five floors accessible to the disabled, as and when funds become available for the purchase of the lift itself.

Plans for the extension of *Casa Bannatyne* have now been drawn up, and planning permission has been granted. This permission is valid for two years, and if construction has not started, permission must be sought again. The approved plans provide for the building of an additional floor over about two-thirds of the house. This will provide a library, a multi-purpose class-room/ performance space; two offices; two loos; storage space for the choir's vestments, uniforms and instruments; and a central control point for the electronic and tele-communications system. Although the plans show how all this is to be done, they do not cover the necessary alterations to the existing structure because planning permission will not be required for these. Plans for these alterations will also have to be drawn up, as will those for the new electricity and water networks.

The extension will involve roofing over an internal utility patio, and the partial covering of another internal patio. However this will enable the construction of an additional dormitory and bathroom on the ground floor, and of an extension to the dining-room and the Oratory on the second floor. Provision will also be made for the installation of a lift in order to make all three floors accessible to the disabled. It is hoped that it may also be possible to gain some space between the kitchen on the ground floor and the new third floor.

Unfortunately, the cost of building materials has been increasing so rapidly since 2022 that the architects are now unable to provide reliable estimates. In 2022 the planned extension would have cost around £100,000, but it is clear that the cost is now likely to be at least twice that for the construction work alone. The only thing that is certain is that the longer this work is postponed, the greater the eventual cost will be. However, although this extra space is so urgently needed, the extension will not be built until this cost can be borne without harming **Funvini**'s operational budget.

When *Casa Bannatyne* was purchased in 2004, *Pilarica*, the *barrio* in which it is situated, was an oasis of calm because it was composed of a fairly small number of substantial houses set in large gardens. Then the *barrio* was re-zoned, and the construction of high-rise buildings was permitted. Nowadays, *Casa Bannatyne* is

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

almost surrounded by blocks of flats; and where formerly one family lived with one car, now there are 50 families and 50 vehicles.

The area where *Casa Bannatyne* is located now forms an uncomfortably narrow island between the territories of two of the city's gangs. An armed guard has always been necessary at the property throughout the day and night, but the steep rise in the local population has been accompanied by a worrying increase in street-crime and muggings; and on two occasions in June 2023 attempted robberies leading to exchanges of gunfire took place within yards of *Casa Bannatyne's* front gate. Fortunately, no children were entering or leaving it at the time.

In August 2025 it was at last possible to change the telephone systems at both *Casa Walsingham* and *Casa Bannatyne* from analogue to digital to prevent them from being interrupted for weeks at a time by the repeated theft of sections of the copper analogue cables in their respective parts of the city.

Because of its age, *Casa Bannatyne* was built without a damp-proof membrane underneath it. It is located on the side of a mountain in which there are many underground streams, some of which have been forced to find new paths by the construction in recent years of the large blocks of flats that now almost surround the house. Consequently, parts of the ground floor are plagued by damp, and although various remedies have been applied, none have proved effective for any length of time. The problem has been aggravated recently by leaks occasioned by the deterioration of the underground pipework of the house's water system. It is hoped that the replacement of the damaged pipes will take place in September 2025.

Future projects at **Funvini's** two properties include:

- building and equipping the extension at *Casa Bannatyne*;
- installing sound-proof windows in bedrooms at *Casa Bannatyne*;
- extending the Chapel at *Casa Walsingham*;
- improving the air-conditioning in the Chapel at *Casa Walsingham*;
- installing a lift at *Casa Walsingham*;
- providing regular dental care for all the children at *Casa Walsingham*; and
- installing sound-insulating windows and air-conditioning in the dormitories and bedrooms at *Casa Bannatyne*.

Other projects include:

- providing more amplification and lighting equipment for the Choir;
- designing and buying a definitive uniform for the Choir;
- enabling **Funvini** to buy a minibus to transport the Choir; and

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

- helping **Funvini** to provide more vocational training, tertiary education and employment opportunities for its young adults.

If sufficient funds were ever to become available, *Casa Bannatyne* would be sold and replaced by a larger building and sufficient land for a school somewhere in the *Oriente Antioqueño*, the large plateau outside and above Medellin where the international airport is located. However, **Funvini** has been hoping and praying for this for many years, and the shortage of space is so acute that it is clear that the extension of *Casa Bannatyne* cannot be postponed indefinitely in the hope that the dream of a completely new home may eventually become a reality.

Finance

In 2024 the charity met its objects by making donations in cash and in kind to a total value of £344,020 to support **Funvini's** work in Colombia. This sum was £17,862 (9.4%) less than the total that it had donated to **Funvini** in 2023; and it represented 60.1% of total expenditure. A further £90,113 was expended on fieldwork in Colombia. Thus a total of £434,133 - which was 75.8% of all expenditure - was devoted to **Funvini's** activities.

Since the hiatus of three years caused by the Covid crisis and its aftermath, the charity has only been able to undertake very limited work in the field of Development Education. The total of £1,178 spent on giving talks in schools in 2024 was £237 (16.7%) less than the amount spent in 2023. Although these educational talks were not appeals, in most cases the children who attended them subsequently decided to raise funds for the charity.

In accordance with the Charity Commission's Statement of Recommended Practice (SORP), the charity's administrative expenditure is classified under the heading of 'Support Costs', and included in the total for Charitable Activities. In 2024, these Support Costs amounted to £104,743 which was 1.7% more than the previous year, and represented 18.3% of all expenditure. This brought the total spent on Charitable Activities to £540,054 (94.3% of all expenditure). This was quite a satisfactory result, but the Trustees emphasise that it is most unlikely that **Let The Children Live!** will be able to continue indefinitely this feat of devoting nearly 95 pence in every pound of expenditure to its Charitable Activities.

Moreover, the Trustees realise that many of the charity's donors are unlikely to consider that Support Costs - no matter how necessary they may be - actually

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

constitute expenditure on the charity's *objects*. The Trustees always preserve a clear distinction in their own minds between the *ends* for which the charity exists and the *means* which have to be adopted to achieve them; and they will continue to endeavour to keep all administrative expenditure - and any bureaucratic procedures that tend to engender it - to a minimum.

None of the Trustees received any remuneration or were repaid for any expenses during the year, so the only expenses to be classified under the heading of Governance were the aggregated Independent Examination fees, which were £5,754. This total was 2.1% more than that of the previous year. These Governance costs constituted 1.0% of total expenditure.

Expenditure on Raising Funds amounted to £32,745 in 2024, which was 3.1% more than the previous year, and was 5.7% of total expenditure. However, as the Trustees have warned repeatedly, it is unlikely that the charity will be able to maintain the very low level of expenditure on fund-generation that it has sustained for many years.

In the last nineteen years fund-generation has never taken up more than 5.5 pence in each pound that the charity has expended. This compares very favourably with the proportion spent on fund-raising by most other charities. In the *UK Civil Society Almanac 2023* the National Council of Voluntary Organisations (NCVO) estimated that 12% of the charity sector's overall expenditure was spent on fund-raising in 2020/21.

Although, quite naturally, the Trustees are pleased that these figures show that a small charity like **Let The Children Live!** is so much more efficient than many of these bodies - and many of the large ones, in particular - they are concerned that the profligacy of some of charities tends to tarnish the image of charities in general, and may lead to calls for yet more regulation.

The Trustees therefore welcome the fact that the Charity Commission now includes graphics that show charitable spending ratios in the main page on its website of its information about each charity. They hope that this will provide a useful aid to ordinary members of the public who are looking for a quick and easy way to assess how a charity has used - or is likely to use - their donations.

The Trustees appreciate that charitable spending ratios need to be understood in context, and they are very much aware that any charity may experience a difficult year - or a series of difficult years - when the results of its fund-raising campaigns are not very good, or when the cost of fund-generation increases sharply. Consequently, they think that it would be helpful if the Commission were to include these ratios for the *previous five years*, as is done with the charity's financial and compliance

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

histories. The Commission already has this information in its system, so this could easily be calculated automatically, without involving charities in any extra work.

It would also be helpful if the Charity Commission were also to publish on each charity's page the average fund-generation ratios for the previous five years of *all charities of similar size*, dividing them into bands by income. This would put pressure on less efficient charities to improve their performance, and make it easier for prospective donors to find charities that are particularly efficient.

The weight of any additional bureaucratic burden tends to fall disproportionately on smaller charities, and to make them less efficient. The Trustees are therefore concerned about the possible impact on small charities of the introduction of yet another revision to the SORP in 2026. Unless the current SORP is seriously defective, there should be no need to tinker with it every ten years: otherwise, it is a case of the best being the enemy of the good.

Perhaps the changes in the new SORP will be helpful for very large charities, but unless they will simplify and shorten the present SORP they are unlikely to be of real benefit to smaller ones, or to donors who prefer to support smaller charities. It would be much better if only those charities with an income large enough to require a full audit were obliged to adopt the new SORP, and if smaller ones could be allowed to continue using the present version. In that case, if the new SORP were really found to be an improvement, smaller charities would soon start to adopt it of their own accord.

Like increased health and safety requirements, Net Zero and the General Data Protection Regulations (GDPR), *increased accountability, transparency and social responsibility requirements come at a cost*; and it should not simply be assumed that this cost is always justified.

The Trustees believe that the Charity Commission should be required to monitor and publish details of the effect on *small charities* of any regulatory change in order to ensure that the benefits actually obtained really are proportional to the extra cost imposed on them in time, money and efficiency. An important element and indicator of good Governance is the elimination of all non-essential bureaucratic costs and activity, and the Commission could do much more to promote this both by simplifying its own procedures and demands, and by giving this matter greater prominence in the advice it gives to Trustees and to the government.

The income of the Linked Charity in 2024 was £8,187. This constituted 1.8% of the aggregated ordinary income of the two charities, and was £1,405 (14.6%) lower than the previous year's total. All new supporters of Let The Children Live! are asked to make their donations to the Reporting Charity, so the Trustees expect that the income

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

of the Linked Charity will continue to decline as its remaining donors either transfer their giving to the Reporting Charity, or cancel their Standing Orders altogether. However, the Linked Charity is still viable because its only running cost was £2,877 for its Independent Examination. It therefore made a net profit of £5,310, and the Trustees are very grateful for this.

The £76,128 that the charity received from legacies in 2024 was £66,747 (586.5%) more than the legacy income in 2023. This dramatic and unexpected increase was very welcome, particularly in view of the fact that previous years had seen a substantial fall in its income of this kind.

The Trustees fear that future income from legacies is likely to be reduced because of the ever-increasing amount that the elderly have to contribute towards the cost of their personal care, which has been aggravated by the new Labour government's abandonment of plans for the introduction of a social care cap.

The charity's income from Trusts in 2024 fell by £525 (4.9%) to £10,225. This followed a fall of 20.5% in Trust income in 2023. This is a reflection of the fact that most Trusts are now being inundated with requests for support. Indeed, the Chairman of the Trustees has found that many of the Trusts she has approached on the charity's behalf are not even considering new applications.

The Trustees regard the funds the charity receives from legacies and Trusts as *extraordinary* income; whereas donations received from the public and funds received from other sources are considered to constitute its *ordinary* income, unless they are exceptionally large. In 2024, the charity's ordinary income amounted to £454,453. This was 57.3% of its total income.

Traditionally, most of the charity's ordinary income has been generated by appeals in Roman Catholic parishes. However, the Trustees realise that the income of many parishes has not kept pace with inflation since the Covid crisis. This is tending in turn, to diminish the income that dioceses receive from their parishes, and some Bishops are banning charities from making appeals at Mass in their territory.

Even in ordinary times, Parish Priests receive many requests for appeals by charities, and they are also required to hold quite a number of collections for causes chosen by their Bishops. Competition amongst charities for limited parish collection 'slots' is therefore now more acute than ever. Moreover, increased taxation is resulting in shortage of disposable income amongst parishioners and a consequent increase in the already acute competition for their donations from other worthy causes.

Unfortunately, the situation was made yet more difficult by the fact that Fr Peter was unable to undertake any fundraising engagements in September 2024 because he was

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

then recovering from an operation. The Trustees therefore anticipated that the charity's income from general donations would probably be substantially less than that in 2023. This, indeed, proved to be the case: ordinary income fell in 2024 by £57,693 (11.3%).

Providentially, however, the situation was transformed in December by an unexpected increase in extraordinary income, thanks to a munificent donation of £200,000. The donor is known to the Trustees but wishes to remain anonymous. This donation was Gift Aided, so its total value to the charity was increased by a further £50,000. The donor has donated a further £200,000, Gift Aided, in 2025. The Trustees wish to place on record their great gratitude for these extremely generous benefactions. Amongst other purposes, the Trustees intend to use these to help to develop additional means of raising income, and to fulfil their long-held wish to give a very substantial boost to the charity's reserves.

The Trustees are also very grateful for the generosity of those who kindly donated goods for the charity's shop in Walsingham to sell. Thanks to Mrs Seals and her team of faithful volunteers, in 2024 the income from sales there rose by £408 (2.7%) to £15,681. A further £2,384 was received in donations made at the shop, bringing its total income to £18,065.

The running-costs of the shop amounted to £17,977, so it only made a net profit of £88, which is a poor return for so much devoted effort. The Trustees know that the shop continues to be an important point of contact with the charity's supporters, and that it also helps **Let The Children Live!** to retain its identity as Walsingham's own special charity. Nevertheless, they recognise that the viability of the shop is now in question, so it will have to remain under annual review.

Unless the charity receives more substantial windfalls from Trusts and legacies - which is very uncertain - it will not be able to meet the whole of **Funvini's** future funding needs. Additional regular income will therefore need to be generated from other sources. It had been hoped that one such source would be **Let The Children Live! Inc.**, the charity's independent offshoot in the United States. This is recognised by the Inland Revenue Service (IRS) as a 501(3)(C) not-for-profit charitable corporation, so its benefactors are able to offset their donations to it against tax.

It was with great regret and shock that the Trustees heard of the death on 3rd January 2024, after a short illness, of Ms Maggie Walters, the Treasurer and Co-Founder of **Let The Children Live! Inc.** They wish to express their deepest sympathy to her family, and their appreciation of the invaluable service she rendered in helping to set up and run the American charity.

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

The Trustees also wish to record their sympathy to Mrs Theresa Chao on the death in November 2024 of her beloved husband, Carlos. Mrs Chao had succeeded Ms Walters as the Treasurer of the American charity, but had to resign when her husband became ill. Although her period in office was so short, her contribution was important because she managed to restore order to the charity's accounts after the disruption caused by the death of Ms Walters.

The loss of two Treasurers in less than one year has naturally hit the American charity very hard. Finding a suitable replacement in the United States is proving to be very difficult, and unless this quest is successful, that charity's future will be in jeopardy. If it were to be forced to close, the income **Funvini** receives from the United States would probably be lost because Americans tend to be reluctant to make donations that are not tax-deductible.

This loss would obviously be a serious blow. In 2024 the American charity sent US\$127,500 to **Funvini**, which constituted 22.2% of its income. As things stand, it is unlikely that the British charity would be able to increase its support to fill the gap that would be left in **Funvini**'s finances if donations from the American charity were to be reduced or to dry up altogether.

So far, the American charity has not received any legacies whereas those left to the British charity have frequently played a vital part in enabling it to fund most of **Funvini**'s work. A substantial legacy can make an enormous difference to a charity like **Let The Children Live!** It is therefore unfortunate that benefactors who wish to leave most of their property to charity so often decide to divide it amongst *several* good causes, instead of maximising the impact of their legacy by leaving the lion's share to *one* small charity.

The Trustees are deeply grateful to those who have remembered the charity in their Wills. The children in *Casa Walsingham* remember their deceased benefactors every working day at the noon Angelus. They are also remembered at various special Masses in the Chapel there.

The Trustees also wish to express their gratitude to everyone who has requested that, when they die, donations should be sent to the charity in lieu of flowers; and to all those who have made this request after the death of a loved one.

Most of the money received by the charity in 2024 was the fruit of the generosity of a large number of individual donors and of parishes and other groups. It is not possible to name them all here, but the Trustees wish to express their warmest thanks to all of them.

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

The Trustees are also most grateful to Caring and Sharing for its donations for Funvini's Educational Project; and for unrestricted donations from:

- The de Vitre Fund;
- The Di Paola Trust; and
- The Dromintee Trust.

In 2010 a benefactor made a loan of £200,000 to the Trust; and in 2011 he increased this loan to £225,000. The benefactor has asked to remain anonymous, but he is not a Trustee; and the Trustees, the Independent Examiners and the Charity Commission are aware both of his identity and of the source of the money. With the benefactor's agreement, this sum was subsequently loaned to **Funvini** in order to mitigate the effects of the fall in its income caused by the recession.

As security for the loan, **Funvini** pledged *Casa Bannatyne*, the smaller of its two properties in Medellín. The property cannot now be sold without the consent of **Let The Children Live!** Whether the value of this property goes up or down, the benefactor has agreed with the Trustees that whatever its market value may happen to be at the time of repayment shall be the amount that is to be repaid to him. Because it is interest-free, the Trustees consider that this is the best way to try to ensure that it retains its value in real terms, without endangering the liquidity either of **Let The Children Live!** or of **Funvini**. The Trustees were pleased to learn that the property was professionally valued in May 2024 at C\$2,631,811 (Colombian pesos), or slightly over £500,000.

All being well, the loan will not have to be repaid until September 2029: and the benefactor may well agree to postpone repayment still further. However, under certain circumstances **Let The Children Live!** would have to make earlier repayment to its benefactor. In that event, it would be necessary for **Funvini** to repay its loan early, too. The mortgage therefore stipulates that **Funvini** must repay its loan at any stage at the charity's request, within a maximum of one year.

On 13th June 2019 the Trustees of the Linked Charity and the Directors of the Reporting Charity signed the necessary documents to transfer to the latter the liability of the benefactor's loan to the Linked Charity, and the mortgage securing the Linked Charity's loan to **Funvini**.

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

Property

Let The Children Live! itself does not own any land or buildings. In 2018 the Reporting Charity took over from the Linked Charity the leases of a three-room office in Doncaster and of a small shop in Walsingham. Unfortunately, in August 2025 the landlord informed the Trustees that he intends to sell the property when he retires in 2028, and that the charity will therefore need to find new premises before then. He has very kindly not increased the rent of £410 per month for over 10 years, and the Trustees are most grateful for this. However, they realise that the rent of the new premises will almost certainly be considerably more expensive.

The Reporting Charity also took over responsibility for the rental of a flat near Oxford to serve as a base for Fr Peter and his colleagues during their fund-raising visits to Britain. The five-year lease of this property expired in February 2019, but fortunately the landlord generously agreed to allow the tenancy to continue at the existing rent for a further five years; and then only increased it by £195 (10%) per month as from April 2024.

Human Resources

The Trustees are most grateful for the continued devoted service of its four employees:

- Fr Peter Walters, the Executive Director;
- Miss Pauline Allan, the Administrator;
- Mrs Shirley Davies, the Book-keeper; and
- Mrs Jackie Seals, the Manageress of the charity's shop in Walsingham.

In accordance with the provisions of the 2014 Transfer of Undertakings (Protection of Employment) (TUPE) Regulations, the employees whose contracts were transferred from the Linked Charity to the Reporting Charity were entitled to continue to enjoy the same terms and conditions of employment with the Reporting Charity as they had had with the Trust. The basis on which their salaries had been established when they entered the employment of the Linked Charity was therefore not subject to any review or benchmarking when they entered that of the Reporting Charity. The same applied to the non-contributory pension scheme on a sliding scale according to age which the Linked Charity had established for personnel normally based in Colombia, in view of the additional risks involved in living and working there.

However, the Trustees are aware that because, in particularly difficult years - and again in both 2020 and 2021 - the charity's Key Management Personnel refused to accept any increase in pay, their salaries had not always kept pace with inflation.

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

Although the annual Consumer Price Index (CPI) in April 2022 stood at 9.0%, they accepted an increase of 5%. Inflation reached 11.1% in October 2022. In March 2023 the CPI stood at 10.1%, Once again, the charity's Key Management Personnel accepted an increase of only 5%, so although by July 2023 the CPI had fallen to 6.8%, it is clear that these salaries are not keeping pace with inflation or the benchmarks that the Linked Charity originally adopted.

The Key Management Personnel have accepted no salary increase in 2024 or in 2025, so their salaries have now fallen yet further behind. When funds permit, the Trustees therefore intend to raise the salaries of its existing Key Management Personnel to a level closer to those currently paid to those with similar experience and responsibilities in other charities of comparable size. The terms and conditions of any new Key Management Personnel will be decided on a similar basis, and consideration will be given to the possibility of awarding them a compensatory Golden Handshake if they eventually retire.

Sums of money were often given to the charity without any indication as to whether they were straight donations or the results of fund-raising activities. It is therefore impossible to estimate how many volunteers may have been involved in one way or another. The Trustees are very grateful to them all.

The Trustees wish to express their special gratitude to:

- Miss Pauline Allan, Mr Brian Coogan, Mr Slade Baylis and Micron 21 for updating and managing the charity's web site; and to
- all the members of the charity's informal support groups.

The Trustees also wish to pay particular tribute to the great value of the voluntary work that Mr George McAleenan and Mr Peter Lavery have continued to do, in spite of severe health problems, to promote the charity in Scotland.

Public Benefit

The Trustees have taken account of the Charity Commission's general guidance relating to public benefit when reviewing the charities' achievements and performance.

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

Risk Management

The success or otherwise of **Let The Children Live!** is evaluated by the Trustees in terms of the extent to which they manage:

- to sustain or increase the charity's income;
- to send funds to Colombia that fulfil or exceed the budget agreed with **Funvini**;
- to enable **Funvini** to maintain or increase the numbers of children in its programmes;
- to enable **Funvini** to maintain or improve the quality of care it provides;
- to raise public awareness and understanding of the situation of Medellín's children;
- to raise public awareness and understanding of the grave burden of moral responsibility that must fall on all those in the United Kingdom or the United States who help to fuel violence and corruption in countries like Colombia by *buying* illegal drugs;
- to control and cover the charity's fund-raising costs; and
- to maintain a prudent level of reserves.

The charity continued to try to raise public awareness and understanding during the year, and was able to make a limited number of educational visits to schools.

The Trustees are relieved to be able to report that the total funds available at the end of 2024 was £220,408 (151%) more than the sum available at the end of 2023. However, as has been mentioned above, the donation of £200,000 that was mainly responsible for this increase was received in December 2024. Before its arrival, the situation had been much less favourable, and in order to protect the charity's reserves, the charity's donations to **Funvini** in 2024 had had to be reduced by £35,607 (9.4%) in comparison with the total for 2023. Indeed, this was ££118,104 (25.6%) less than the total in 2019, the last 'normal' year before the Covid crisis.

Taking into account the effects of inflation in Colombia between 2019 and 2024, the reduction in the purchasing power of the donations made in 2024 was even more severe. It was therefore very fortunate that the impact of this on **Funvini** during these years was mitigated to a considerable extent by the donations it received from **Let The Children Live! Inc.** in the United States.

It is always frustrating that many of the factors that have a negative impact on the charity's work are beyond the power of the Trustees to control. However, they remain very conscious of their duty to try to evaluate and monitor the various risks to which the charity is exposed, and to take what measures they can to try to reduce or manage them. Amongst these risks and measures, they wish to draw particular attention to the following:

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

a) Although neither the Linked Charity nor the Reporting Charity had any children directly in its care, the Trustees' prime concern continued to be to ensure the well-being of the children who benefitted from the services of the institutions which they helped to fund. It therefore remained their policy that they would only consider applications for funding from organisations that were duly constituted according to local law and which had implemented, or were actively in the process of implementing, a child protection policy that was in general accord with that of the Roman Catholic Church in England and Wales, adapted to the local circumstances and culture.

In order to minimise the risk both of child-abuse and of financial mismanagement it remained the Trustees' policy to restrict the charity's activities to geographical areas of which they had a fair degree of knowledge and in which they could exercise a reasonable degree of oversight. This meant making donations only to Colombia, and concentrating them on the city of Medellín, where **Funvini** is based.

Funvini was one of the first charities in Colombia to implement a proper Child Protection Policy in all of its programmes. This policy is subject to frequent review, and **Funvini's** designated Child Protection Officer confirmed that the provisions of the Policy had been adhered to properly in 2024, and were continuing to be so in 2025.

b) In May 2018, Medellín's health and safety authorities made very detailed inspections of *Casa Walsingham* and *Casa Bannatyne*. They found the facilities in both buildings to be up to the required standards, and renewed their operating licences for two years. In March 2020 **Funvini** applied for another inspection in order to renew the licences for both buildings, but because of the backlog caused by the Covid emergency, by the middle of August 2025 neither property had yet been inspected. However, the existing licences remain valid in the meanwhile, and Funvini pays an independent health and safety expert to make unannounced, unofficial inspections in order to try to ensure that its facilities and procedures are kept up to the standards required.

Colombian health-and-safety-at-work regulations are now so complex and extensive that even a small organisation like **Funvini** has to employ a full-time, qualified officer to supervise their implementation. All of its staff have to attend numerous safety workshops; and emergency evacuation drills are held with the children both in the daytime and at the dead of night.

c) In order to reduce the charity's exposure to the risk of bank failure, the Trustees decided in 2006 to open an account with the Charities Aid Foundation Bank (CAF Bank), in addition to the charity's existing accounts with Barclays. The new account

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

functioned smoothly until 2017 when the CAF Bank suddenly informed the Trustees, without any explanation, that it was to be closed. There was no question of any discussion or appeal, so the Trustees reluctantly accepted this decision, and a balance of £40,000 was returned to Barclays.

When the Trustees, in conversations with representatives of the Charity Commission in 2020, mentioned what the CAF Bank had done, they were told that they ought to have mentioned this in their Annual Return to the Commission. However, the representatives of the Charity Commission did not explain to the Trustees why what appeared to be a commercial decision ought to have been reported to them; and their guidance notes for the Return had made no mention of any such necessity.

The reasons for both the CAF Bank's action and the Charity Commission's concern about it are now more apparent. A charity like **Let The Children Live!** that regularly sends considerable sums of money to Colombia could be exposed to the risk of abuse by money-launderers, and would therefore be bound to attract the attention of the authorities. However, as a spokesperson for Save the Children was quoted as saying in the same article, "A more aligned approach between governments, regulators, and NGOs will help to reduce financial crime, whilst ensuring critical and life-saving humanitarian work continues."

In the wake of the scandal provoked in the Summer of 2023 by the closure of Mr Nigel Farage's accounts with Coutts Bank for purely political reasons, it has come to light that the accounts of thousands of other individuals and businesses have also been closed without explanation by other banks, including Barclays; and the suspicion has been aroused that in some cases this may have been done for political rather than purely commercial motives. The banks appear to have taken advantage of the same anti-money-laundering regulations to hide these motives.

Although they are perfectly legal, the Christian motivation of **Let The Children Live!**, and the pro-life and morally conservative work it supports, might be considered to be objectionable by some of the individuals or groups with different philosophies that are involved in defining the policies of the banks. There therefore exists the risk that Barclays might decide to follow the CAF Bank's example and suddenly close the charity's accounts.

At the time when their previous Report was written, the Trustees considered this to be a very real risk because for many months the Know Your Customer department had been badgering the charity for more and more information. The Trustees had, naturally, made every effort to comply with these requests, but Barclays repeatedly lost documents or failed to give their staff in local branches proper training about what needs to be done with them, with the result that in June 2023 the charity's

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

deposit cards were temporarily frozen as a compliance enforcement measure. So badly has this whole matter been mishandled that on 19th July 2023 Barclays made a donation of £200 to the charity, with their apologies. However, in August 2024 yet *another* administrative error - this time by Company Barclaycard - resulted in the closure without warning of the charity's credit card account for several weeks.

Unfortunately, the temporary freezing of the charity's deposit cards in 2023 proved to be the prelude to a much graver crisis. On 1st November 2023 one of the charity's employees attempted to pay cheques into the charity's account, Barclays said that the charity's accounts had been closed down. This had been done with immediate effect, with no prior warning. The charity was therefore unable to transfer funds to Funvini, to pay its bills or its staff, or to receive any new donations by cheque or Standing Order. The bank gave no explanation to donors, who were therefore left with the impression that the charity itself had been closed down.

As Barclays subsequently accepted, their devastating action had been entirely caused by a mistake on their part. In desperation, the Chairman of Trustees sent an email to the CEO of Barclays. As a result, the case was escalated to the highest level, and the bank agreed to pay compensation for the very grave problems their error had caused. Even so, the charity's account was not reactivated until 17th November. An initial offer of £300 compensation was subsequently raised to £500, but the Trustees did not consider that this sum was at all proportionate to the damage that Barclays' mistake had caused.

Barclays' high-handed and irresponsible action had brought both **Let The Children Live!** and **Funvini** to the very brink of collapse. The charity was only able to remain afloat because Fr Peter agreed to pay some of its bills with his personal funds. The charity's office in Doncaster was inundated by enquiries from anxious supporters, and the charity's employees were subjected to a great deal of stress and extra work as they struggled to resolve the situation. If the crisis had lasted a few days longer, **Funvini** would have been unable to pay its staff, and would have had to close down, and thereby abandon all the children whose welfare depends on it.

The Chairman of the Trustees then filed a Serious Incident Report (No 668580) with the Charity Commission. This deplorable episode shows that the arrogance, incompetence, ignorance and indifference of banks like Barclays poses an *existential threat* to many charities in the United Kingdom. The Trustees therefore welcome the announced introduction of new rules to give customers 90 days' notice before closing accounts, and to provide the time and information needed to challenge such closure decisions.

However, the Trustees are concerned that these new rules will only apply to contracts agreed from and including 28th April 2026, when the legislation is expected to come

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

into force. This would appear to leave accounts opened before this date without this protection. They therefore believe that legislative action is urgently required both to extend the new rules to cover all existing accounts, and to make banks liable for any consequential damage that the unjustified debanking of their clients may occasion.

The scandal that developed after the debanking of Mr Farage made it clear that if one's business or personal accounts were to be closed by one bank, it would now be extremely difficult to open a new account with another UK bank. The Trustees therefore asked the Chairman to try to take on this task in order to spread the risk in case the charity were ever to be debanked again. It has taken the Chairman several months to achieve this, and to provide all the necessary paperwork, but she hopes that the charity's application to open new accounts with the Coop Bank will be approved before the end of 2025. If this happens, the charity's existing accounts with Barclays will be retained.

After these experiences, the Trustees consider that banks ought to be pressured into regarding the services that they provide for charities to be an integral part of their Environmental, Social and Governance (ESG) framework. Indeed, the number of charities they serve ought to be an important metric of the ESG commitment. The banks ought to consider it their duty actively to *encourage* legally registered charities to sign up with them, whether or not their employees happen to sympathise with the particular cause these charities espouse. And they ought then to provide their charity customers with proper, specialised support.

In January 2025 Barclays announced that they were going to conduct yet another review of the charity's account. The Trustees suspect that the trigger for this may have been the arrival the previous month of the above-mentioned donation of £200,000, even though the donor had long been a Barclays Wealth customer, so Barclays ought already to have been fully satisfied about the origins of the funds in his account.

The review dragged on for the next two months, with a lengthy exchange of e-mails. Once again, the charity was required to provide numerous documents and to answer many questions. The nature of some of the questions revealed that Barclays had no real understanding of how a small charity has to function. Although banks like Barclays benefit from being able to manage many millions of pounds deposited by charities, it seems that only acute social pressure - or legislation - will oblige them to make the investment in staff training that would enable them to provide charities with a satisfactory level of service.

The Charity Commission stressed the importance of proper training for bank staff in its letter of 15th November 2023 to the Chief Executives of UK Banks: but if the Trustees' experience is in any way typical, precious little progress seems to have been

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

made since then. The Trustees therefore urge the Commission to continue to press this matter publicly, in the hope that the banks may be shamed into taking appropriate action.

Although at the beginning of Barclays' review process the Specialist CDD (Customer Due Diligence) Associate who was conducting it assured the Trustees that he would "bring the review to conclusion", as of August 2025 they have still not been notified that the review has been concluded - let alone what the conclusion was. However, since they have heard nothing further about the matter, they can only hope that it has indeed been concluded, and that the conclusion was positive. But they consider it disgracefully irresponsible for Barclays to leave a charity in a state of such uncertainty for so long about a matter so vital to its continued functioning.

In order to try to reduce the risk of the charity being left without an account if Barclays were ever to decide to debank it again, it was agreed that the Chairman should approach a number of other banks to see if it would be possible to open an account with them. When the Trustees met on 1st July 2025 she told them that the Coop Bank was the only one she had found that seemed at all promising. The Trustees therefore passed a motion to authorise her to open accounts with this bank for both the Company and the Trust, if this proved to be possible. They hope that this process will soon be brought to a successful conclusion.

The Trustees are also concerned that the banks may be using anti-fraud and anti money-laundering policies as pretexts for trying to force customers into accepting moves towards the creation of a "cashless society".

Although the charity itself receives very few donations in cash, a very considerable amount of its income is received in cash by the parishes that take collections on its behalf; by groups and individuals who hold fund-raising events for it; and by its shop in Walsingham. Many of its donors do not wish to give by credit or debit card, and some of them do not hold such cards. And on many occasions people who have heard the charity's appeals, and who are not carrying much cash, have hurried off to make a cash withdrawal from an ATM even if they could have used the same card to give to the charity directly. Any significant limitation on the daily and annual amounts of cash deposits would therefore pose a direct threat to the income of charities like **Let The Children Live!**

The lowest denomination Sterling banknote currently in circulation in the United Kingdom is worth £5. Many people - children and the elderly, in particular - who contribute to collections for charities are unable to give as much as that, so they donate their small change. Individually, these may be very small amounts - too small to be worth giving by card, even if the donor has a card: but accumulatively they often form a significant part of the collection. The loss of this income would therefore

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

be a considerable blow to the charities. Moreover, the loss of the ability to donate small change would either deprive these potential donors of the dignity of making their own limited but much appreciated contributions, or put them in the invidious position of having to place on record the small amount of their donations.

The Trustees believe that donors should retain the right to give to charity anonymously, provided that the amount of their donations is not so large as to constitute a serious risk of money-laundering. For all these reasons, they hope that the Charity Commission will urge the government to take steps to protect charities from the negative effects of any moves towards the creation of a “cashless society”.

d) Although Medellín no longer appears in the list of the world’s 50 most violent cities, the issue of safety continues to be one of the greatest importance for the Trustees. They have therefore continued their policy of not inviting foreign volunteers to work in Colombia on its behalf. On the other hand, when foreigners who in any case intend to visit Colombia - entirely at their own initiative and risk - ask if they may visit *Casa Walsingham* or help with the work there, they are always referred directly to **Funvini**.

In such cases **Let The Children Live!** can, of course, accept no liability for their conduct or their welfare. For its part, **Funvini** requires any foreign volunteers it accepts to provide a current International Child Protection Certificate (ICPC) or equivalent clearance document, and to agree to abide by the terms of its Child Protection Policy.

e) The unrestricted funds held by the Linked Charity effectively serve as a reserve for the Reporting Charity. For most of 2024 the Trustees continued their policy of aiming to maintain reserves in unrestricted funds which, when combined with those of the Reporting Charity, amount to at least £150,000. This was equivalent to about three months of the Reporting Charity's unrestricted charitable expenditure. The reserves are intended to provide a buffer in case of fluctuations in the charity’s income and in the value of the pound against the peso.

The Trustees considered that, in normal circumstances, this level of reserves would provide sufficient funds for both charities to continue to operate, although they hoped to maintain a higher level of reserves in order to ensure greater stability in the funding of **Funvini**’s work. They realised, however, that this will only be possible in years when the charities’ income is sufficient to permit this.

Although the Trustees are under no *contractual* obligation to provide any particular level of support to **Funvini**, they are acutely aware that the welfare of hundreds of

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

children in Medellín depends on the funds sent by **Let The Children Live!** The Trustees do not believe that the charity's supporters would wish it to maintain a rigid policy of maintaining any particular level of reserves above that required to comply with its legal obligations if **Funvini**'s children were to be exposed to danger or hardship in consequence of this. The charity's reserves policy must therefore remain a very flexible one.

The charity's aggregated balance of unrestricted funds on 31st December 2024 was £365,966. This sum was £220,008 (150.7%) greater than the previous year's total. However, as has been explained above, this very satisfactory result was only possible because of the receipt earlier that month of an extraordinary donation of £200,000. Nonetheless, it left the charity in a considerably stronger position than the Trustees had anticipated, and in view of the probable negative impact on donations of the ongoing weakness of the British economy, they now plan to try to maintain a reserve of at least £200,000.

Because of the volatility of the political and security situation in Colombia, the Trustees have hitherto been reluctant to provide **Funvini** with funds that are much in excess of its immediate needs, and thus to accumulate some reserves of its own. However, because of the continuing risk of the sudden debanking of the British charity by Barclays, they now consider that it would be more prudent to allow **Funvini** to build up a modest reserve that would enable it to continue functioning for a limited period if the usual monthly flow of funds from Britain were to be interrupted by Barclays. This new policy is now being implemented.

f) The charity does not possess any investments. The Trustees have done their best to protect the charity's funds against the fluctuations of the currency markets by keeping these in a mixture of pounds, US dollars and euros in order to spread the risk. However, the fate of the euro has become so uncertain that reserves are not now being maintained in this currency, and the account is only being kept open to receive the donations that are occasionally received in it.

Funvini maintains an account in US dollars at its bank's branch in Panama so that donations sent from Britain can be converted into Colombian pesos when the exchange rate is favourable, rather than being converted automatically into pesos, regardless of the exchange rate, as has to happen when donations are sent direct to Colombia.

g) Since 2010, **Let The Children Live!** has sent its donations to **Funvini** via foreign exchange companies such as Custom House, Western Union and Moneycorp. The Trustees initially decided to do this because these companies offered more favourable

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

exchange rates and lower transfer fees than Barclays provided. In more recent years, however, the use of these companies became the only practical means to send its donations because Barclays no longer permitted the transfer form to be signed by two authorised signatories in their own homes, but required them to come in together to sign the form in one of their branches. This was not practical, because the signatories lived more than 180 miles - and more than three hours' drive - apart. Unfortunately, Barclays did not permit its customers to make transfers to Colombia via electronic banking.

Over the years, a total of more than £6,000,000 has been transferred to **Funvini** by means of these foreign exchange companies. This has involved more than 130 individual transactions, and these have been made with no difficulties and no losses. However, the Charity Commission has become concerned about the use of foreign exchange companies because - although their use by charities is perfectly legal - they are outside the regulated banking system, and their use involves a greater element of risk than transfers effected through the regulated banking system.

In 2019 the Charity Commission asked charities that used foreign exchange companies to mention this in their Annual Return; and this the charity duly did. As a result, the Commission summoned the Trustees to a virtual Compliance Meeting, which took place on 23rd June 2020. The representatives of the Commission expressed their concerns about the possible risks involved in the making of transfers to Colombia outside the regulated banking system.

The Trustees, for their part, explained why they considered this practice to be necessary in their case, and the steps they had taken to try to manage the risks involved. They also showed that a proper paper-trail existed for each transaction, and that no funds had ever been lost. Neither at the meeting nor subsequently was the Commission able to suggest a more practical way to effect these transfers.

The Trustees consulted their Solicitor about this practice, and he confirmed that it was legal, and that it was still within their powers to employ it. They therefore informed the Commission that whilst this continues to be the case they would continue to make use of foreign exchange companies to make transfers to **Funvini** until an alternative that is practical in their circumstances becomes available.

The Trustees reviewed this policy at their meeting on 14th June 2023. They decided that in view of the fact that it had continued to work perfectly satisfactorily, and that they had not become aware of any better alternative options, it would remain in force until it was reviewed again at their Autumn meeting in 2024, unless there had been any significant developments in the meanwhile.

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

In August 2024 Barclays said that they would now allow the charity to make international transfers telephonically, but the rate offered and the speed of the transfer were still inferior to those that were being offered by foreign exchange companies such as Convera and Equals. It was intended that a small trial transfer should be made by Barclays' new service for purposes of comparison. However, it was eventually decided that this should not be done in case using this service might trigger Barclays into conducting yet another of their unnecessary, stressful and time-consuming reviews of the charity's account.

h) The cost-of-living crisis in the United Kingdom in 2022 had a very severe effect on the income of **Let The Children Live!** Its effects have been intensified and prolonged by the continuing weakness of the British economy. Although the total aggregated income of the linked charities in 2024 was £258,529 (48.9%) more than it had been in 2023, most of this difference was caused by the above-mentioned extraordinary donation of £200,000. If that donation and other extraordinary income from legacies and Trusts are excluded, it can be seen that the *ordinary* income of the linked charities in 2024 actually *fell* by £7,693 (1.5%).

The amount of ordinary income is always the most important indicator of the financial climate because the income from legacies and Trusts is completely unpredictable, and exceptionally large donations and exceptionally large Gift aid claims are, indeed, *exceptional*.

The Trustees therefore view with concern the fact that the fall in ordinary income in 2024 has not, so far, been reversed in 2025. On the contrary, the charity's ordinary income in the first seven months of this year was 1.2% lower than in the corresponding period in 2024.

Fortunately, however, the aggregated total income of the linked charities for the first seven months of 2025 was £209,155 (64.1%) greater than in the corresponding period the previous year, mainly because of the arrival of second exceptional donation of £200,000. This has gained the charity some breathing space in which to find or devise additional sources of ordinary income.

i) In December 2012 the charity introduced the facility for credit card donations to be made online. In order to do this, the charity registered with the charity donation system CharityCheckout - now known as Enthuse - which continues to handle the whole process of taking credit card donations, and of paying them into the charity's bank account. No sensitive information now has to be handled by, or to pass through, the charity's web site.

j) The Trustees have implemented an anti-money-laundering policy in order to reduce the risk that anyone might try to make use of the charity for that purpose. There are

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

no indications that any such attempt has ever been made. However, at Barclays request, this policy was revised and considerably elaborated in 2025.

k) Most of the funds raised by the charity are the results of appeals made in Catholic parishes, so it is clear that Christianity is the force that motivates the great majority of the charity's donors, but an increasingly - and sometimes aggressively - secular society is not conducive to the flourishing of charities that, like both **Let The Children Live!** and **Funvini**, remain firmly Christian in their ethos. The officials from the Charity Commission who attended the Compliance Meeting in 2020 readily admitted that they had little experience of dealing with Christian charities; and they obviously had no real understanding of their particular ethos. There is a danger that such a lack of understanding could result in misunderstanding and misinterpretation.

The charity's Solicitor confirmed that he considers that the moral views that the charity and its supporters uphold "might be conservative but they are not radical". These views are not universally popular, and the Trustees are aware that they have a duty to "consider the charity's reputation". They know that the charity could fall victim to the 'cancel culture' because the era in which Christians could disagree with some of the conventions and assumptions of secular thinking and still expect to be respected as decent members of society at large seems to be drawing to an end.

However, the Trustees believe that the damage that would be caused to the charity's reputation among its supporters by being perceived to have abandoned or diluted its Christian principles would heavily outweigh any possible advantages of such action, even in merely prudential terms. Moreover, this would threaten the future existence of **Funvini** - and hence the welfare of the children who depend on it - because, as a specially Catholic charity, **Funvini** would not be able to accept funding from a source that was not in sympathy with its own moral views.

The Trustees are therefore concerned that there is a danger that their duty to "consider the charity's reputation" may be interpreted in some quarters as a duty not to express views, or to fund activities, which - even though they are perfectly legal - are currently *unfashionable*. This, in turn, is likely to result in a tendency towards excessive caution and self-censorship by charity Trustees who became afraid of being considered 'politically incorrect' or insufficiently 'woke'.

l) In 2020 the Charity Commission also expressed their views about the reporting by the charity of the criticisms expressed by Venezuelan refugees in Medellín of the policies and failures of the extremely socialist Venezuelan government, which they blamed for the events and conditions that had obliged them to seek refuge in Colombia. However, it is hardly to be expected that many admirers of the present

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

Venezuelan regime will be found amongst those who have had to flee from it or from the consequences of its policies.

The Trustees consulted their Solicitor on this point, and he said: “The Commission’s guidance is clear that charities can campaign for a change in the law, policy or decisions where such change would support the charity’s purposes. Charities can also campaign to ensure that existing laws are observed.” Therefore if the charity “identified government policy that negatively impacted on your beneficiaries then ‘speaking out’ on such an issue would be acceptable”.

Although the Trustees certainly do not consider it to be the charity’s mission to campaign on political issues, they therefore reserve the right to criticise - and to publish comments by third parties that are critical of - the Venezuelan government, the Colombian government, or the British government, or any other body that they believe to be wholly or partly responsible for any policy, decision or situation they consider to be prejudicial to the welfare of the children - born or unborn - whom **Funvini** serves.

m) Another cause for possible concern is the way that the attitude of the Colombian authorities towards the Venezuelan refugees/migrants has changed for the worse since the socialist President Petro came to power in 2022 and restored diplomatic relations with Venezuela.

Funvini’s employees have reported that it is extremely rare to hear the Venezuelans in Medellín saying anything positive about the Maduro regime, whereas harsh criticisms of it are common. Many of these Venezuelans were really refugees more than migrants, and they are therefore deeply suspicious of the *rapprochement* between Bogotá and Caracas.

They fear that this may lead to them being forced to return to the clutches of the very regime from which they sought refuge in Colombia. The authoritarian Venezuelan government, which was still clinging to power in August 2025 despite having lost the elections that were held in the previous year, does not look kindly on any form of dissidence, and some of the refugees are alarmed about the risk of reprisals if they go home. So, although the Maduro regime is promoting a “Return to the Motherland” campaign, many of the exiles remain highly sceptical about this.

When Venezuelan exiles who are determined not to return home feel that they cannot remain in Colombia, they are often tempted to risk their lives by making a 60 mile trek through the jungle, swamps and mountains of the area between Colombia and Panama called the Darién Gap - where there are no roads.

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

This trek can take up to ten days because the terrain is extremely hazardous. The objective is to reach Central America - and, eventually to try to enter the United States illegally. From Yaviza in Panama to the US border is a further 2,700 miles, and another six international borders must be crossed on the way. The whole journey from Colombia to the US border is expensive and dangerous because it is controlled by the *Clan del Golfo* and other criminal gangs of drug-smugglers and *coyotes* (people-smugglers). Those who cannot pay them in cash may have to do so in sexual services. Nevertheless, according to the Panamanian government, more than 248,000 people crossed the Gap during 2022.

On 26th January 2024 the Colombian *Defensoría del Pueblo* (Ombudsman's Office) reported that 520,085 people - including 113,180 minors - had made the crossing in 2023; and that 328,650 (63.2%) of these people were Venezuelan. Perhaps deterred by the stern measures that Mr Trump had threatened to take against illegal immigrants if he were elected President, the total of people who crossed the Gap in 2024 was reported by the UNHCR to have fallen to 302,203. This figure was 42% lower than the previous year's total. However, the *proportion* of these people who were Venezuelan actually rose to 68%. This indicates that the determination of many Venezuelan refugees/migrants to avoid having to return home remained firm, even if that involved taking such an extreme risk as crossing the Darién Gap.

n) Presidential elections are due to take place in Colombia in May 2026. President Petro will not be eligible to stand for a second term. In July 2025 there were more than 70 pre-candidates in the race to replace him, so the probable outcome is still impossible to predict.

Although Colombia has long been the closest Latin-American ally of the United States, President Petro's hard-left policies, hostile rhetoric and pro-China sympathies have incurred the displeasure of President Trump. Moreover, since President Petro took office in 2022, the area in Colombia under coca cultivation is estimated to have increased by about 70 percent.

In March 2025, President Petro's officials gained the support of 63 countries to achieve the support of the 68th session of the the United Nations Commission on Narcotic Drugs in Vienna for his proposals to ease the war on drugs on the world stage and to create a "high level panel of independent experts to critically analyse the global drug regime," which will report back in 2029. This could lead to the decriminalisation of products such as coca leaves that are currently classified as dangerous substances.

All this means that there is a real danger that in September 2025 Colombia will be "decertified" as a counter-narcotics partner of the United States. This would lead Washington to slash bilateral aid by 50%, which would be a very severe blow after

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

the loss of funding from USAID (the U.S. Agency for International Development) when that body was closed down by President Trump. It could also entail diplomatic and financial sanctions, including government officials being barred from the U.S. and restrictions on Colombia's banking systems.

The Trustees are concerned about the possible impact of such restrictions on the ability of **Let The Children Live! Inc.** to transfer its donations from the United States to **Funvini**. Moreover, substantial cuts by the United States in its funding for Colombia's security forces would reduce still further their ability to control violence and crime in its territory.

o) The long-term loan of £225,000 made to the charity will eventually have to be paid back. As has been explained above, this money has now been loaned to **Funvini**, and the Trustees have therefore had to consider the risk that the Colombian charity might fail to return it. However, the Trustees are satisfied that the terms of the mortgage on *Casa Bannatyne* by which the loan has been secured have reduced this risk to the minimum. As has been mentioned above, the property was professionally valued in May 2024 at C\$2,631,811 (Colombian pesos), or slightly over £500,000.

If the worst came to the worst, and **Funvini** failed to meet - or were to be prevented from meeting - its obligations, the Trustees could reduce their annual grant to **Funvini** by £225,000, and the charity would therefore still be able to meet its own obligations to the benefactor.

p) In 2003 the Linked Charity established a notional benchmark for the salary of its Executive Director, with those of other Key Management Personnel being determined in reference to this. The Trustees did this by consulting the press to see what other charities were then offering for the posts that they were advertising.

For example, they noted that on 11th August 2003 The Children's Society advertised for a Youth Campaign Coordinator in London, with a maximum salary of £25,536. Applicants had to be under the ages of 25, and would therefore have had neither experience nor responsibilities commensurate with those of the Executive Director of **Let The Children Live!** At the other end of the spectrum, World Vision, a very much larger charity, advertised on 14th March 2003 for a Chief Executive with an annual salary of £70,000.

The Trustees therefore considered that a notional benchmark figure of £30,000 of basic salary would be appropriate, and they hoped to be able to sustain this at least in line with inflation. According to the CPI UK Inflation Calculator (www.officialdata.org), £30,000 in 2003 would be the equivalent of £59,443.64 in August 2024 - without any increments in recognition of increased experience and

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

responsibility - but the Trustees regret that the financial circumstances of the Linked Charity did not permit the salaries of the Key Management Personnel who are now employed by the Reporting Charity to be increased to that extent.

According to the 2024 Pay and Equalities Survey of almost 900 charity leaders published by the Association of Chief Executives of Voluntary Organisations (ACEVO), the median annual basic salary reported by charity C.E.O.s in the early Summer of 2024 was £60,000. The Trustees therefore realise that if it ever became necessary to seek to replace the charity's Executive Director, it is probable that the present terms of remuneration would have to be improved considerably, and that this would require painful adjustments to its budget.

q) The constant intensification of the competition for funds is placing increasingly heavy burdens of work and stress on the charity's employees. The Trustees realise that an excessive work-load poses a risk to the charity's efficiency, and limits the possibilities for its expansion. Some extra help was provided in 2018 by an Office Trainee, but she left the charity's employment at the end of the year; and it is clear that a more experienced - and therefore more expensive - person will be required when funds permit a replacement to be appointed.

r) As has been mentioned above, Fr Peter's illness in the Summer of 2024 caused the length of his Autumn fund-raising tour of the United Kingdom to be reduced by half. If he were to be incapacitated for a prolonged period, the Trustees know that it would not be easy for them to find a suitable replacement. Indeed, in such an eventuality, it might well be necessary to wind up the charity. For that reason they continued to ensure that it did not incur any debts or contractual obligations which could not be met from its reserves.

s) The salaries of **Funvini's** team of psychologists, social-workers, teachers and other staff constitute by far the largest item in the Colombian charity's monthly budget. It can do little to control these because they are calculated in terms of multiples of the Colombian National Minimum Wage, which is increased every year by government decree.

In 2023 the working-week in Colombia was reduced by two hours to 38 hours. Moreover, it was also decreed that extra night-time payments should be made to those who work after 6:00pm, rather than after 9:00pm, as had previously been the case. The National Minimum Wage was raised by 16% in 2023, by 12% in 2024, and by a further 9.53% in 2025. The salaries of **Funvini's** employees all increased accordingly. This represents a compound increase of 42.3% in only three years.

Furthermore, when student teachers, psychologists and social-workers undertake the practical work required by their universities, they now have to be paid the minimum

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

wage. And employers who have more than 19 employees in their workforce are now legally obliged to take on an apprentice from the SENA (Servicio Nacional de Aprendizaje), who is also entitled to receive the minimum wage.

All these measures have resulted in a dramatic increase in Funvini's wages bill, and consequently in the proportion of its expenditure that has to be devoted to staff costs. This obviously leaves a smaller percentage to be spent directly on the children whom **Funvini** exists to serve. This presents the Colombian charity with the invidious dilemma of having to reduce either the number of children it helps, or the range, frequency and quality of the services it provides for them. Reducing the workforce would offer no escape from this because the cost of making long-serving staff redundant would be so high, and because **Funvini's** team is already so small that reducing it any further would necessarily lead to a corresponding reduction in the number of children who could be attended safely.

The only escape would therefore be for **Funvini's** income to be increased. However, there is little hope that the Colombian charity will be able to do this for itself. The 2024 World Happiness Index revealed Colombians to be one of the least generous nations on earth. In terms of generosity, Colombia ranked 131st out of the 142 countries in the survey. Although the accuracy of the survey may be open to question, it may to some extent explain the difficulty that **Funvini** has always experienced in trying to raise funds in Colombia.

Fortunately, the United Kingdom ranked 6th in the index in terms of generosity; and the United States ranked 16th: but even so, neither the British nor the American charity is currently in a position to provide the extra funding needed to meet **Funvini's** ever-increasing needs. The Trustees of both charities very much regret that the constant statutory improvements in the working conditions of **Funvini's** staff are likely to have to be implemented at the cost of the suffering of the children for whom the Colombian charity will no longer be able to provide services. The Trustees are therefore acutely aware of the need to try to devise and invest in additional fund-raising strategies.

t) As the competition for donations becomes ever-more intense, **Let The Children Live!** faces an increasing need to develop new ways of appealing for the public's sympathy. There are constant appeals in the media for the victims of disaster, and stories and images of children who are being enabled to go to school and to avoid catastrophe tend to have less emotional impact than those that feature children who have fallen victim to it.

The charity may well need professional help to surmount this public-relations hurdle. In the meanwhile, the Trustees believe that the best way to retain the confidence of

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

the charity's supporters is to be completely transparent about this problem, and to explain both what is happening and why it is happening.

In particular, the Trustees think that it is very important to stress what a very small proportion of the United Kingdom's Overseas Aid Programme is devoted to helping children in Colombia, in marked contrast to the enormous sums that British drug-users squander each year on Colombian cocaine and heroin. The money they spend on their 'recreational habit' helps significantly to fuel the violence and corruption in Colombia to which so many children there continue to fall victim.

Supporting charities like **Let The Children Live!** is one way by which people in Britain can help to undo some of this harm. Unfortunately, however, some people regard drug-consumers as innocent victims of their habit. They fail to recognise that the *purchase* of illegal drugs is *not* a 'victimless crime'; so they take offence when the charity maintains that drug-users ought to accept responsibility for the part that they each play in sustaining the drug-trade with countries like Colombia through their purchases.

According to a report in *The Daily Beast* on 11th August 2024 in relation to the Duke of Sussex's impending visit to Colombia, a friend of the Prince of Wales said, "Harry admitted to doing coke in his book. His trip to Colombia should include an admission that the country has been destroyed by narco-terrorists servicing wealthy drug users in the West, and he should stand up and apologise for his own participation in that disgusting trade."

The Trustees very much regret that the Duke does not seem to have made such an apology. They call on the government to a great deal more to educate the public about this in order to make the *purchase* of illegal drugs as socially unacceptable as the purchase of child pornography or of items made of ivory or animal fur.

u) As has been made clear above, the Trustees are very much aware of problems caused by the charity's dependence on the income it receives from such unpredictable sources as Trusts and legacies. Attempts to reverse this trend are likely to require a significant increase in both the overall amount that the charity spends on fund-generation, and in the proportion of the charity's expenditure that is used for this purpose.

The Trustees of **Let The Children Live!** fully support the measures being taken by **Funvini** in response to all the problems they have mentioned, and they will do their best to raise extra funds to help the Colombian charity to meet these grave and continuing challenges. However, it must be accepted that the outlook both for the remainder of 2025 and for 2026 is not very encouraging.

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

Governance

Let The Children Live! is governed by a Board of Trustees/Directors, who usually meet twice a year. They are a small, well-integrated group of non-executive volunteers, who share the Christian principles upon which the charity was founded, and who are motivated by a commitment to the welfare of the children whom the charity exists to serve.

The day-to-day conduct of the charity's affairs are managed by Fr Peter Walters, as its Executive Director. None of the Trustees have any personal interests to declare, and all of them have signed the Trustees' Code of Conduct, which includes provisions to manage any potential conflicts of interest.

There must always be a minimum of *three* Trustees and there may be a maximum of *five*. The policy of the Trustees in relation to potential candidates for election to the Board is that in addition to being legally qualified to serve, the person concerned should be one:

- of whose integrity and other qualities at least either one of the existing Trustees or the Founder has considerable personal knowledge;
- who has an established history of support for and interest in the charity;
- who would be willing to subscribe to the charity's Mission and Vision Statements; to its Donations and Funding Policy; and to the Trustees' Code of Conduct, which contains a conflict of interest policy;
- who is likely to inspire the confidence of the charity's supporters;
- who is likely to be able to devote to the charity the time necessary to be an effective Trustee; and
- who would be able to attend the Trustees' meetings without undue inconvenience or expense.

It is the Trustees' policy to try to keep the affairs of the charity as simple as possible, and to conduct them with the minimum of formality and bureaucratic procedures compatible with efficiency and compliance with the law; and that such professional expertise and advice as may be necessary should normally be obtained externally.

Because a new Trustee must already have some knowledge of the charity, and because the governance of its affairs has been designed to be so straightforward, the process of induction normally consists of a briefing by the Director and the other Trustees, and the reading of the Charity Commission's publication *The Essential Trustee*. The Trustees may subsequently undertake such further reading or training as they deem necessary.

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

On 10th September 2024 Miss Pauline Allan, the charity's Administrator, attended a workshop on "Working Overseas: Risks, Responsibilities and Legal Duties". This was held in Manchester, and it was organised by the Charity Commission. When Miss Allan subsequently reported back to the Trustees about this event, they were pleased to find that the charity had already implemented all of its relevant recommendations.

However, as has been mentioned above, the Trustees continue to regard with grave concern the failure of the Government and of the Charity Commission to value and protect the essentially 'amateur' status of the Trustees of small charities. They suspect that part of the problem here may stem from the lack of a distinction in law between Non-Governmental Organisations (NGOs) and charities.

Each of these types of not-for-profit body has a valuable role to play in contemporary society, but although they have elements in common, their regulatory needs and, indeed, their whole ethos tends to be very different. NGOs require detailed regulation and considerable formality in their structures and procedures, particularly if their funding depends on grants from - or contracts with - statutory bodies.

In the case of small charities, however, any excess of regulation or formality may prove stifling. They rely for their governance upon the good will and enthusiasm of part-time, non-specialist volunteers whose mentality reflects that of the private donors upon whose generosity their income chiefly depends.

The Trustees remain firmly of the opinion that the tendency towards over-regulation poses a real threat to the survival of small charities like **Let The Children Live!** because the greater the administrative burden, the harder it will be to attract new Trustees; and the more disproportionate the administrative costs, the more difficult it will become to inspire the generosity of donors who wish their money to be used for the benefit of children, not for the funding of bureaucracy. Every aspect of the regulation of charities ought always itself to be subject to strict and clear 'public benefit' criteria, including the regular evaluation of the cost-effectiveness of any public reporting burden that it imposes on smaller charities.

Responsibilities of the Trustees

The Charities Act 2011 requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its income and expenditure for that period. In preparing those financial statements, the Trustees are required:

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

- to select suitable accounting policies and then apply them consistently;
- to make judgements and estimates that are reasonable and prudent;
- to comply with applicable accounting standards subject to any material departures disclosed and explained in the financial statements; and
- to prepare the financial statements on the going concern basis unless it would be inappropriate to presume that the charity will continue its operations.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the charity's assets, and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examination

The Trustees share the view expressed in *The Government Response to the Consultation on Charity Audit and Independent Examination* (2015) that, except in special circumstances, "professional independent examination is a more proportionate form of scrutiny" than a full Audit for a charity with an annual income below the government's threshold of £1,000,000.

In preparing this Report, the Directors have taken advantage of the small companies exemption provided by section 415A of the Companies Act 2006.

A resolution to re-appoint Mazars LLP as Independent Examiners was passed by the Trustees at their meeting on 18th June 2024.

Approved by the Trustees, and signed on 14th September 2025 on their behalf by



Paulette Brown,
Chairman

Let The Children Live!
2, Roberts Road
Doncaster
DN4 0JW

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LET THE CHILDREN LIVE!

I report on the Financial Statements of **Let The Children Live!** for the year ended 31st December 2024, which are set out on pages 57 to 68.

Respective responsibilities of Trustees and Examiner

The Trustees (who are also the Directors of the Reporting Charity for the purposes of company law) are responsible for the preparation of the Financial Statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the Financial Statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for Independent Examination, I report in respect of my Examination of the charity's Financial Statements as carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my Examination I have followed the directions given by the Charity Commission under section 145(b) of the 2011 Act.

This Report, including my Statement, has been prepared for and only for the charity's Trustees as a body. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body for my Examination work, for this Report, or for the statements I have made.

Basis of Independent Examiner's Report

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

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LET THE CHILDREN LIVE!

Independent Examiner's Statement

Since the charity's gross income exceeded £250,000, your Examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

In connection with my Examination, which is complete, no matters have come to my attention which give me reasonable cause to believe that in any material respect:

- accounting records were not kept in respect of **Let The Children Live!** in accordance with section 386 of the 2006 Act; or
- the Financial Statements do not accord with those records; or
- the Financial Statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the Financial Statements give a 'true and fair' view which is not a matter considered as part of an Independent Examination; or
- the Financial Statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the Examination to which, in my opinion, attention should be drawn in order to enable a proper understanding of the Financial Statements to be reached.



[David Hoose \(Sep 26, 2025 13:03:11 GMT+1\)](#)

David Hoose FCA

Forvis Mazars LLP
2, Chamberlain Square
Birmingham
B3 3AX

26/09/2025

**STATEMENT OF FINANCIAL ACTIVITIES
AGGREGATED ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2024**

	Notes	Unrestricted funds 2024	Restricted funds 2024	Total funds 2024	Restated Total funds 2023
	13				
INCOME:					
Voluntary Income:					
General Donations		598,837	0	598,837	397,616
Shop Donations		2,384	0	2,384	1,933
Trust Donations		2,100	8,125	10,225	10,750
Legacies		78,128	0	78,128	11,381
Income Tax Recovered		87,536	0	87,536	97,255
		<u>768,985</u>	<u>8,125</u>	<u>777,110</u>	<u>518,935</u>
Trading Activities					
Sales - Mail Order		0	0	0	53
Sales - Walsingham Shop		15,681	0	15,681	15,273
		<u>15,681</u>	<u>0</u>	<u>15,681</u>	<u>15,273</u>
Investment Income:					
Interest Receivable		15	0	15	16
Foreign Currency Valuation		0	0	0	0
		<u>15</u>	<u>0</u>	<u>15</u>	<u>16</u>
TOTAL INCOME		<u>784,681</u>	<u>8,125</u>	<u>792,806</u>	<u>534,277</u>
EXPENDITURE:					
Expenditure on Raising Funds	3	32,745	0	32,745	31,772
Expenditure on Charitable Activities	4	531,929	8,125	540,054	568,660
		<u>564,674</u>	<u>8,125</u>	<u>572,799</u>	<u>600,432</u>
TOTAL EXPEND ITURE		<u>564,674</u>	<u>8,125</u>	<u>572,799</u>	<u>600,432</u>
NET (EXPENDITURE) / INCOME	5	220,007	0	220,007	(66,155)
RECONCILIATION OF FUNDS:					
TOTAL FUNDS BROUGHT FORWARD		<u>145,959</u>	<u>0</u>	<u>145,959</u>	<u>212,114</u>
TOTAL FUNDS CARRIED FORWARD	14	<u>365,966</u>	<u>0</u>	<u>365,966</u>	<u>145,959</u>

This Statement of Financial Activities includes all gains and losses recognised in the year. All incoming resources and resources expended relate to continuing activities.

**AGGREGGATED BALANCE SHEET
31ST DECEMBER 2024**

	Notes	2024 £	Restated 2023 £
	13		
FIXED ASSETS			
Tangible Assets	7	<u>1,881</u>	<u>2,508</u>
CURRENT ASSETS			
Debtors (amounts falling due within one year)	8	52,269	977
Debtors (amounts falling due after more than one year)	9	225,000	225,000
Bank and Cash		<u>320,076</u>	<u>161,138</u>
		<u>597,345</u>	<u>387,115</u>
CREDITORS - AMOUNTS DUE WITHIN ONE YEAR	10	<u>(8,260)</u>	<u>(18,665)</u>
NET CURRENT ASSETS		589,085	368,450
CREDITORS - AMOUNTS DUE AFTER MORE THAN ONE YEAR	11	<u>(225,000)</u>	<u>(225,000)</u>
NET ASSETS		<u>365,966</u>	<u>145,958</u>
UNRESTRICTED FUNDS	14	365,966	145,958
RESTRICTED FUNDS	14	<u>0</u>	<u>0</u>
TOTAL FUNDS		<u>365,966</u>	<u>145,958</u>

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

The Members have not required the Company to obtain an audit of its accounts for the year in question in accordance with section 476, and the Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These Financial Statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006 and in accordance with 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).

Approved and authorised for issue by the Directors/Trustees,
and signed on 14th September 2025 on their behalf by



Paulette Brown,
Chairman

**BALANCE SHEETS OF REPORTING CHARITY 1159113 AND LINKED CHARITY 1159113-1
31ST DECEMBER 2024**

	Notes	2024 £	Restated 2023 £
	13		
BALANCE SHEET - REPORTING CHARITY 1159113			
FIXED ASSETS			
Tangible Assets	7	<u>1,881</u>	<u>2,508</u>
CURRENT ASSETS			
Debtors (amounts falling due within one year)	8	52,269	938
Debtors (amounts falling due after more than one year)	9	225,000	225,000
Bank and Cash		<u>217,480</u>	<u>63,951</u>
		<u>494,749</u>	<u>289,889</u>
CREDITORS - AMOUNTS DUE WITHIN ONE YEAR	10	<u>(5,383)</u>	<u>(15,848)</u>
NET CURRENT ASSETS		489,366	274,041
CREDITORS - AMOUNTS DUE AFTER MORE THAN ONE YEAR	11	<u>(225,000)</u>	<u>(225,000)</u>
NET ASSETS		<u><u>266,247</u></u>	<u><u>51,549</u></u>
UNRESTRICTED FUNDS	14	266,247	51,549
RESTRICTED FUNDS	14	<u>0</u>	<u>0</u>
TOTAL FUNDS		<u><u>266,247</u></u>	<u><u>51,549</u></u>
BALANCE SHEET - LINKED CHARITY 1159113-1			
CURRENT ASSETS			
Debtors (amounts falling due within one year)	8	<u>0</u>	<u>39</u>
Bank and Cash		<u>102,596</u>	<u>97,187</u>
		<u>102,596</u>	<u>97,226</u>
CREDITORS - AMOUNTS DUE WITHIN ONE YEAR	10	<u>(2,877)</u>	<u>(2,817)</u>
NET CURRENT ASSETS		<u>99,719</u>	<u>94,409</u>
NET ASSETS		<u>99,719</u>	<u>94,409</u>
UNRESTRICTED FUNDS	14	99,719	94,409
RESTRICTED FUNDS	14	<u>0</u>	<u>0</u>
TOTAL FUNDS		<u><u>99,719</u></u>	<u><u>94,409</u></u>

**AGGREGATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31ST DECEMBER 2024**

	Note	2024 £	Restated 2023 £
	13		
Cash flows from operating activities:			
Net cash provided by (used in) Operating Activities	A	158,923	(58,442)
Net cash provided by (used in) Investing Activities		15	16
Net cash provided by (used in) Financing Activities		0	0
Purchase of Tangible Fixed Assets		0	(1,599)
Net cash provided by (used in) financing activities		158,938	(60,025)
Cash and cash equivalents at the beginning of the reporting period		161,138	221,163
Cash and cash equivalents at the end of the reporting period	B	320,076	161,138

**NOTE A Reconciliation of Net Expenditure to Cash Flow
from Operating Activities**

Net Movement in Funds	220,007	(66,155)
Less Investment Income	(15)	(16)
Decrease/(Increase) in Debtors	(51,292)	(383)
(Decrease)/Increase in Creditors	(10,405)	7,276
Add back Depreciation	628	836
Net cash provided by(used in) Operating Activities	158,923	(58,442)

NOTE B Analysis of cash and cash equivalents

Cash in hand	320,076	161,138
Total cash and cash equivalents	320,076	161,138

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024**

1 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities, 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)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

After considering the future potential impact of the COVID-19 pandemic, the Trustees consider that the Charity has sufficient reserves available to it to secure its immediate future for the next 12 to 18 months; and on that basis the Charity is a going concern.

Income

Income is recognised once the Charity has entitlement to the resources, it is probable that the resources will be received and their monetary value can be measured with sufficient reliability.

Expenditure

All expenditure is accounted for on an accruals basis and is recognised when there is a legal or constructive obligation to pay the expenditure. All costs have been directly attributed to one of the functional categories of expenditure in the SOFA. The charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

Expenditure on charitable activities

The expenditure on charitable activities includes payments to related undertakings, support costs and governance costs.

Restricted Funds

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or through the terms of an appeal.

Unrestricted Funds

The Designated Fund represents the proportion of the unrestricted funds which the Trustees consider is immediately available to them for the purpose of assisting children and young people in Colombia in accordance with the policy agreed by the Trustees. The remainder is held to protect the charity against fluctuations in income.

Fixed Assets and Depreciation

Items of a capital nature costing in excess of £200, or with an economic life of more than 4 years, are included in fixed assets. Depreciation is calculated to write off the cost less estimated residual value of fixed assets on a reducing balance basis over their estimated useful lives.

2 LEGAL STATUS OF THE CHARITY

The charity is a company registered in England Wales (No. 07140869). It is limited by guarantee, and has no share capital. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of its registered Office is: 2, Roberts Road, Doncaster DN4 0JW.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024**

	2024 £	2023 £
3 AGGREGATED EXPENDITURE ON RAISING FUNDS		
Appeals	5,115	5,963
Shop	4,525	3,881
Staff costs	23,105	21,928
	<u>32,745</u>	<u>31,772</u>
4 AGGREGATED CHARITABLE ACTIVITIES		
Development Education costs:		
General	757	770
Staff costs	421	645
	<u>1,178</u>	<u>1,415</u>
* Donations made to Funvini	<u>344,020</u>	<u>379,627</u>
Fieldwork costs:		
General	19,603	19,347
Staff costs	70,510	65,275
	<u>90,113</u>	<u>84,622</u>
Support Costs:		
General	61,773	61,709
Governance	5,754	5,634
** Staff costs	37,216	35,653
	<u>104,743</u>	<u>102,996</u>
Total Charitable Activities:	<u>540,054</u>	<u>568,660</u>

*** Funvini**

Let The Children Live! has the right to nominate a member of the Board of the Colombian charity Fundación ¡Vivan Los Niños! (Funvini). This representative has a voice but not a vote. In 2024 the representative nominated was Fr Peter Walters.

**** Support Costs — Staff**

No person was paid more than £60,000 in either year.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024**

		2024	2023
		£	£
5 AGGREGATED NET MOVEMENT IN FUNDS			
The net movement in funds is after charging:			
Independent Examiner's fees		5,754	5,634
Employment costs	6	131,252	123,501
Depreciation of owned tangible assets	7	628	836
		=====	=====
6 STAFF COSTS			
Salaries		102,264	99,549
National Insurance		4,526	2,799
Pension		24,462	21,153
		=====	=====
		131,252	123,501
		=====	=====
The average number of persons employed by the Charity during the year was as follows:			
		Number	Number
Administration & Shop		3	3
Field-work & Appeals		1	1
		=====	=====

The Charity considers that its Key Management Personnel comprise the Trustees, the Executive Director and the Administrator. No Trustees received any remuneration or were repaid any expenses for either year. The total employment benefits - including employer's National Insurance and pension contributions - of the Key Management Personnel were £104,459 (2023: £98,867). No employees had salaries in excess of £60,000 in either year.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024**

7 FIXED ASSETS

	Plant and Equipment £	
COST		
Accumulated	3,344	
Additions	0	
Disposals	0	
At 31st December 2024	3,344	
DEPRECIATION		
Accumulated depreciation at 1 January 2024	836	
Charge for year	628	
Disposals	0	
Accumulated depreciation at 31 December 2024	628	
NET BOOK VALUE		
At 31st December 2024	1,881	
At 31 December 2023	2,508	
Depreciation Rate	25% RB	

	2024 £	Restated 2023 £
8 AGGREGATED. DEBTORS - AMOUNTS FALLING DUE WITHIN ONE YEAR		
Gift Aid receivable	52,269	977

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024**

	2024 £	Restated 2023 £
8 REPORTING CHARITY DEBTORS		
- AMOUNTS FALLING DUE WITHIN ONE YEAR		
Gift Aid receivable	52,269	938
	<u><u> </u></u>	<u><u> </u></u>
8 LINKED CHARITY DEBTORS		
- AMOUNTS FALLING DUE WITHIN ONE YEAR		
Gift Aid receivable	0	39
	<u><u> </u></u>	<u><u> </u></u>
9 DEBTORS - AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR *		
Loan to Funvini	225,000	225,000
The Reporting Charity's loan is secured against a property owned by Funvini , is interest-free, and is repayable in 2029.	<u><u> </u></u>	<u><u> </u></u>
* The Linked Charity did not - in either year - have any Debtors with amounts falling due after more than one year.		
10 AGGREGATED CREDITORS - AMOUNTS FALLING DUE WITHIN ONE YEAR		
Trade Creditors	1,014	2,533
Other Creditors	1,622	5,474
Accruals	5,624	11,057
	<u><u> </u></u>	<u><u> </u></u>
	8,260	19,064
	<u><u> </u></u>	<u><u> </u></u>
10 REPORTING CHARITY CREDITORS		
- AMOUNTS FALLING DUE WITHIN ONE YEAR		
Trade Creditors	1,014	2,533
Other Creditors	1,622	5,474
Accruals	2,747	7,842
	<u><u> </u></u>	<u><u> </u></u>
	5,383	15,849
	<u><u> </u></u>	<u><u> </u></u>
10 LINKED CHARITY CREDITORS		
- AMOUNTS FALLING DUE WITHIN ONE YEAR		
Accruals	2,877	3,215
	<u><u> </u></u>	<u><u> </u></u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024**

	2024 £	Restated 2023 £
11 REPORTING CHARITY CREDITORS		
- AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR *		
Loan from Benefactor	(225,000)	(225,000)
The loan is interest free and repayable in 2029.	<u> </u>	<u> </u>

* The Linked Charity did not - in either year - have any Creditors with amounts falling due after more than one year.

12 REPORTING CHARITY PENSION COMMITMENTS *

The Company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Company in an independently administered fund. The pension cost charge represents contributions payable by the Company to the fund, and amounted to £24,462 (2023: £21,153). Contributions totalling £1,807 were payable to the fund at the balance sheet date (2023: £1,703).

* The Linked Charity did not have any Pension Commitments in either year.

13 PRIOR YEAR ADJUSTMENT

The comparative figures of Let The Children Live! have been restated to reflect the following adjustments:

Because a Gift Aid claim of £399 was inadvertently miscategorised, the amount of Gift Aid received in 2023 was understated by £399, and the amount owing to creditors as at 31st December that year was overstated by the same amount. As a result of the above adjustment, the income for 2023 has been increased by £399, and the amount owing to creditors as at 31st December 2023 has decreased by £399.

Also, a rounding error of £1 caused the the total funds carried forward from 2022 to be understated by £1, and the total brought forward in 2023 has therefore been increased by £1.

14 AGGREGATED ANALYSIS OF FUNDS	2024			Total £
	Unrestricted General fund £	Designated fund £	Restricted Funvini fund £	
Income	784,681	0	8,125	792,806
Expenditure	564,674	0	8,125	572,799
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net inflow/(outflow) of funds	220,007	0	0	220,007
Transfer between funds	(170,007)	170,007	0	0
Balances at beginning of year	50,000	95,959	0	145,959
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Balances at end of year	100,000	265,966	0	365,966
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

The Trustees designate funds held at the year end in excess of their reserve policy for the benefit of **Funvini** because of fluctuations in the rate of exchange between the pound and the Colombian peso.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024**

**14 REPORTING CHARITY -
ANALYSIS OF FUNDS**

2024

	Unrestricted General fund £	Designated fund £	Restricted Funvini fund £	Total £
Income	776,494	0	8,125	784,619
Expenditure	561,797	0	8,125	569,922
Net inflow/(outflow) of funds	214,697	0	0	214,697
Transfer between funds	(164,697)	164,697	0	0
Balances at beginning of year restated	50,000	1,550	0	51,550
Balances at end of year	100,000	166,247	0	266,247

**14 LINKED CHARITY -
ANALYSIS OF FUNDS**

	Unrestricted fund £	Restricted fund £	Total funds £
Income	8,187	0	8,187
Expenditure	2,877	0	2,877
Net inflow/(outflow) of funds	5,310	0	5,310
Balances at beginning of year restated	94,409	0	94,409
Balances at end of year	99,719	0	99,719

15 CORPORATION TAX

The charity is exempt from tax on income to the extent that these are applied to its charitable objects.

16 RELATED PARTIES

Included within creditors - amounts falling due after one year (Note 11) is an interest-free loan of £225,000. This was made by a related party to the reporting charity, and is repayable in 2029.

17 LINKING OF ACCOUNTS

On 26th July 2021 the Charity Commission confirmed that the Reporting Charity should be linked to the charity Let the Children Live! (charity registered with the Charity Commission No. 1159113-1, originally 1013634) for the purposes of Part 4 (registration) and Part 8 (accounting) of the Charities Act 2011.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024**

18. STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST DECEMBER 2023

	Notes	Restated Unrestricted funds 2023 £	Restricted funds 2023 £	Restated Total funds 2023 £
INCOME				
Voluntary Income				
General Donations		397,616	0	397,616
Shop Donations		1,933	0	1,933
Trust Donations		10,750	0	10,750
Legacies		11,381	0	11,381
Income Tax Recovered	13	97,255	0	97,255
		<u>518,935</u>	<u>0</u>	<u>518,935</u>
Trading Activities				
Sales - Mail Order		53	0	53
Sales - Walsingham Shop		15,273	0	15,273
		<u></u>	<u></u>	<u></u>
Investment Income				
Interest Receivable		16	0	16
Foreign Currency Valuation		0	0	0
		<u></u>	<u></u>	<u></u>
TOTAL INCOME		534,277	0	<u>534,277</u>
EXPENDITURE				
Raising Funds		31,772	0	31,772
Charitable Activities		568,660	0	568,660
		<u></u>	<u></u>	<u></u>
TOTAL EXPENDITURE		600,432	0	<u>600,432</u>
NET (EXPENDITURE) / INCOME		(66,155)	0	<u>(66,155)</u>
RECONCILIATION OF FUNDS: TOTAL FUNDS BROUGHT FORWARD	13	212,114	0	<u>212,114</u>
TOTAL FUNDS CARRIED FORWARD		145,959	0	<u>145,959</u>

LET THE CHILDREN LIVE!

England & Wales - Charity number 1159113

Accounts



LET THE CHILDREN LIVE!®

LIFE IN ITS FULLNESS
FOR CHILDREN IN COLOMBIA

Charity registered with the Charity Commission No. 1159113



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AGGREGATED UNAUDITED FINANCIAL STATEMENTS

31st DECEMBER 2023

LET THE CHILDREN LIVE!

	Page
GENERAL INFORMATION	1
REPORT OF THE DIRECTORS	
Introduction	2
Partner Organisation	3
Objects	4
Mission and Vision	5
The Context of the Charity's Activities	6
Principal Activities	10
Finance	27
Property	33
Human Resources	33
Public Benefit	35
Risk Management	35
Governance	49
Responsibilities of the Trustees	51
Independent Examination	52
REPORT OF THE INDEPENDENT EXAMINER	53
AGGREGATED STATEMENTS OF FINANCIAL ACTIVITIES	55
AGGREGATED BALANCE SHEET	56
AGGREGATED STATEMENT OF CASH FLOWS	58
NOTES TO THE FINANCIAL STATEMENTS	59

LET THE CHILDREN LIVE!

GENERAL INFORMATION

COMPANY NUMBER:	07140869
REGISTERED CHARITY NUMBERS:	1159113 1159113-1
DIRECTORS:	Miss P. Brown (Chairman) Fr S. Goodman Mrs G. Prosser
COMPANY SECRETARY:	Miss P. Allan
REGISTERED OFFICE:	2, Roberts Road Doncaster DN4 0JW
BANK:	Barclays Bank PLC 54, High Street Worcester WR1 2QQ
SOLICITORS:	Brabners Chaffe Street LLP Horton House Exchange Flags Liverpool L2 3YL
INDEPENDENT EXAMINER:	David Hoose FCA Forvis Mazars LLP 2, Chamberlain Square Birmingham B3 3AX

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

The Directors/Trustees present their Report for the year ended 31st December 2023.

Introduction

Let The Children Live! is a Charitable Company limited by guarantee, registered in England and Wales, incorporated on 20th January 2010 and registered as a Charity on 6th November 2014. The Company was established under a Memorandum of Association which established the objects and powers of the Charitable Company; and it is governed under its Articles of Association. In the event of the Company being wound up the Members are required to contribute an amount not exceeding £1. The Directors of the Company are also its Trustees for the purposes of charity law.

Let The Children Live! was set up by the Trustees of the Charitable Trust of the same name (Registered Charity No. 1159113-1, originally 1013634), which was founded by Father Peter Walters at the Shrine of Our Lady of Walsingham, Norfolk, in 1992. The same people are the Trustees of both charities.

Fr Peter asked the Trustees of the Trust to set up the Company in order:

- to consolidate and extend the work he had begun through the Trust;
- to make the specifically Christian principles and nature of this work more explicit and secure; and
- to provide this work with an incorporated structure in which the liability of the Trustees would be limited.

Although Fr Peter is recognised as being the Founder of both charities, he is not a Trustee of either of them. He was employed by the Trust as its Executive Director until 31st December 2016; and the following day he became employed as the Executive Director of the Company.

When the Company was established, it was agreed that this new body should gradually take over the work of the Trust, and that once all of the assets and liabilities of the latter had been transferred to the former, the Trust would eventually be wound up in order to avoid the unnecessary expenditure of time and money involved in running two charities for the same purpose.

By the end of 2016 the Company was ready to take over the operational responsibilities of the Trust; and it duly did this on 1st January 2017. The Company then became the workhorse in the partnership between the two “related undertakings”.

The employees of the Trust agreed that their contracts of employment should be transferred to the Company as from 1st January 2017. The Trustees decided that the tangible assets of the Trust should be made over to the Company on that day; and they arranged for the leases of the three properties rented by the Trust to be taken

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

over by the Company on the same date. Consequently, thenceforward the Trust has no longer had any employees, tangible assets or leased premises of its own: but it has been able to benefit, free of charge, from those of the Company.

Although, as has been mentioned above, the Trustees had initially expected to be able to wind up the Trust within a quite limited timespan, they found that some regular donors had set up their Standing Orders without giving their contact details to the Trust, so it was not possible to contact them to ask them to transfer their Standing Orders from the Trust to the Company. Others simply ignored repeated requests to make this transfer.

The Trustees feared that the income from these donors would be lost if the Trust were to be wound up, so they allowed it to remain in existence year after year in a semi-dormant state, simply serving as the recipient of this income. However, on 14th December 2020 the Charity Commission told the Trustees that they “should review all available options by 31 May 2021 for effectively winding up the Trust by an appropriate time and transferring all assets/donations to the Charity, taking into account any appropriate professional advice.”

The Trustees therefore consulted their Solicitor, who said that in view of the net annual income of more than £10,000 in standing orders and Gift Aid that was likely to be lost if the Trust were to be wound up, he did not consider that this would be in its best interests. He therefore suggested that the Trustees should instead apply to the Charity Commission for the Trust to be “linked” to the Company. The Trustees accepted this advice, and made the necessary application.

On 26th July 2021 the Charity Commission agreed that the Trust (No. 1013634) should be linked to the Company (No. 1159113) for the purposes of Part 4 (registration) and Part 8 (accounting) of the Charities Act 2011. The Commission also decided that the number of the Trust should be changed to 1159113-1.

In order to avoid confusion, hereafter in this Report, the *Company* will be referred to as the “Reporting Charity”, and the *Trust* will be referred to as the “Linked Charity”. When the linked charities are referred to *jointly*, they will simply be called either “**Let The Children Live!**” or “the charity”.

Partner Organisation

The charity’s operational Partner Organisation in Colombia is **Fundación ¡Vivan Los Niños! (Funvini)** a Charitable Foundation that the Trustees asked Fr Peter to set up in 1994 to serve this purpose. It is, however, a separate organisation, subject to Colombian law, and with its own *Junta Directiva* (Board of Trustees) to manage its affairs.

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

In order to promote transparency and cooperation between **Funvini** and **Let The Children Live!**, an important part of Fr Peter's work is to act as the non-voting Permanent Representative of the British charity on the *Junta Directiva* of the Colombian one. He is therefore usually based in Medellín for more than half of the year. Further contact is provided by occasional visits made to **Funvini** by the Trustees of **Let The Children Live!** For example, the Chairman of the Trustees made such visits in 2013, 2014 and 2017; She had planned to make her next visit in August 2020, but unfortunately this was not possible because of the Covid pandemic. The ongoing complications in intercontinental travel prevented her from going in 2021 or 2022; but she was at last able to go in August 2023.

The accounts of **Funvini** for 2023 were subjected to a full Audit by an independent *Revisora Fiscal* in 2024, and were certified to be in order. **Funvini**'s Child Protection Officer confirmed that its Child Protection Policy had continued to work satisfactorily in 2023, and that no irregularities had come to her notice.

Objects

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

The Objects of the Linked Charity are: "to relieve children and young persons anywhere in the world but particularly in Colombia who are in conditions of sickness, need, hardship and distress by the provision of medical supplies, clothing, food, shelter and in such other charitable ways the Trustees may determine."

Similarly, the Objects of the Reporting Charity are:

(i) to relieve street-children and young persons anywhere in the world particularly (but without prejudice to the generality of the foregoing) in the Republic of Colombia who are in conditions of sickness, need, hardship and distress by the provision of medical supplies, clothing, food, shelter and in such other Charitable ways as the Trustees may determine;

(ii) to advance the education of the public by the following:

- the provision of education and training of such children and young persons, and to advance their formation within the doctrines and principles of the Christian faith;
- furthering research into the causes and nature of the conditions and behaviour of such children and young people, and into the means of their improvement; and the dissemination of the useful results of such research for the benefit of the public; and

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

- the provision of Development Education (education on social, health and economic issues), in the United Kingdom and elsewhere in relation to the conditions and behaviour of such children and young people, in particular but not exclusively through delivery of education in schools.

(iii) to preserve and protect the health of such children and young people by assisting in the prevention of substance abuse and delinquency; and in their protection from violence, cruelty, danger or exploitation and other violations of their human rights.

Mission and Vision

In accordance with these Objects and the Founder's intentions, the Trustees defined the charity's Mission as being "to promote the welfare and education of street-children and other young people who are in conditions of hardship, danger or distress, in the Republic of Colombia or elsewhere, so that they 'may have life and have it to the full', by means of obtaining and providing financial and technical support for the work of **Fundación ¡Vivan Los Niños! (Funvini)** and of other similar organisations."

In their Vision Statement, the Trustees proclaimed that the charity would aspire "to develop the expertise and capacity to obtain and provide the financial and technical resources required to enable **Fundación ¡Vivan Los Niños! (Funvini)** to become a leading developer in the Republic of Colombia of innovative, reproducible, small-scale, high-quality programmes, designed and conducted in accordance with Christian teaching and principles, and intended to assist, educate and protect street-children and other young people at high social risk, to prevent their falling into delinquency and substance-abuse, and to facilitate their reintegration into the family, school and society; and also to obtain and provide resources to help other organisations to develop programmes of a similar nature elsewhere."

As their very names proclaim, both **Let The Children Live!** and **Fundación ¡Vivan Los Niños!** are staunchly pro-life organisations, firmly committed to the protection of the lives and well-being of children from the moment of their conception until the time of their natural death. In traditional Christian moral teaching, certain acts - including abortion, euthanasia and suicide - have been, and continue to be, considered to be intrinsically wrong in all cases, and can never be morally justifiable under any circumstances. This teaching received its clearest modern expression in St John Paul II's great Encyclical *Veritatis Splendor* (1993). No matter how superficially attractive, benign or advantageous they may appear, it can never really be in a person's true interest to commit, participate in, consent to, or be the subject of, acts that are intrinsically wrong.

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

These moral principles are the basis of the policies of both **Let The Children Live!** and **Funvini**. As the British charity's Solicitor has confirmed, these views are not extremist: they are perfectly moderate and legitimate expressions of deeply-held and rationally justifiable convictions that are not anti-anyone, or anything-phobic. Like those of their benefactors, they are just pro-Christian, pro-life and pro-children. Any attempt to impose any other interpretation on the contents of this Report would constitute a misunderstanding of the Trustees' intentions, and a wilful misrepresentation of their views.

The Context of the Charity's Activities

In 2023 the work of **Let The Children Live!** was focused on supporting that of **Fundación ¡Vivan Los Niños! (Funvini)** with street-children and other children and young people at high social risk in the city of Medellín. A total of 372 children were helped by **Funvini** during the year. The Trustees regret that, because of shortage of funds, this was 53 (12.5%) lower than the total in 2022. Of these, 223 children benefitted directly from the charity's programmes; and a further 149 - mostly younger brothers and sisters of the main group - also received indirect benefits of various kinds.

For both **Let The Children Live!** and **Funvini**, every year since 2007 has been impacted by the fluctuations in the value of Sterling against the Colombian Peso (C\$). At the beginning of July 2006, £1 was worth C\$5,030; and in 2023 the average exchange rate received by **Funvini** was £1= C\$5,059.34. This represented an increase of 5% on the average rate in 2022. However, the pound soon fell back again, and the average rate received by **Funvini** in the first eight months of 2024 was £1=C\$5,025.51. That was 0.1% less than its value in 2006.

The damage caused by the many years of a weak pound has been made much worse by the effect of inflation in Colombia. The annual inflation rate in June 2023 was 12.1%, but by June 2024 it had fallen to 7.18%. However, the peso had an average inflation rate of 4.96% per year between 2006 and 2024, producing a cumulative price increase of 138.89% in that period.

The failure of the pound to rise proportionately against the peso between 2006 and 2024 therefore represents a fall of about the same amount as inflation in the purchasing power of the charity's donations to **Funvini**. In 2006 the charity donated a total of £423,595 to **Funvini**. In order to have had the same purchasing power in Colombia in 2023 as that sum had in 2006, the charity would have needed to have donated £948,175 to **Funvini** last year.

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

That would have been £568,548 (150%) more than the total of £379,627 that was actually donated, and would obviously have required a correspondingly substantial increase in the British charity's income. In comparison with 2006, this represented a cut of 60% in the purchasing power of the charity's donation in Colombia. The charity would need to donate £1,011,907 to **Funvini** in 2024 in order for its support to have the same purchasing power as the total it had donated in 2006.

According to the most recent version of the *End of Childhood Index*, a statistical survey of 180 countries published by Save The Children in its *Global Children Report 2021*, Colombia ranked 132nd in terms of the best places in which to be a child. The United Kingdom was ranked 28th. And whereas in a Gallup pole in 2021 Colombia was rated the happiest country in the world, in the World Happiness Index for 2024 Colombia fell from 72nd to 78th out of 143 countries, just one place above Venezuela. Israel was ranked 5th, and the United Kingdom was ranked 20th.

According to an article in *El Tiempo* on 21st March 2023, among the factors that are considered to affect Colombia's ranking in the Index are the perception of corruption, security guarantees and defence of human rights, as well as expectations of life, health, work and decent living conditions. Medellín's Citizen Perception Survey 2023 found that the percentage of families who reported that at least one member of the household had eaten fewer than three meals per day on at least one occasion in the previous four weeks because they didn't have enough food in the house had risen from 7% in 2011 to 28% in 2023. Moreover, 39% of households considered that their financial situation had got worse during the previous year. Between January and August 2023 18% of the citizens of Medellín were victims of some kind of crime. This was the highest percentage since 2008.

On the other hand, on 11th July 2022 *Time Out* published an article in which Medellín was ranked third in its list of *The 53 Best Cities in the World in 2022*. Medellín was only beaten by Edinburgh and Chicago. The article explained, "Every year, we quiz thousands of city-dwellers worldwide about life in their hometown right now. We want to know about the restaurant scene and the bar circuit. The theatre and the art galleries. The nightlife and the dating apps. What the neighbours are like and which neighbourhoods are actually cool. The idea is to create a global snapshot of city living, and point people in the direction of the places locals are really raving about."

Evidently, the survey that produced this very upbeat assessment of life in Medellín was only responded to by those fortunate few of its inhabitants who had the money to be involved in "the restaurant scene and the bar circuit" as customers rather than as waiters, cooks, washers-up or cleaners.

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

The article is also unlikely to have reflected the views of the children who fell victim to sexual exploitation as a consequence of the city's "nightlife and the dating apps". Similarly, on 8th June 2024 *The Times* published a similarly positive article about the city by Stephanie Rafanelli, which reported that Medellín had attracted 1.2 million tourists in 2023, and that number was set to grow. About half of these tourists were foreigners.

But this article did not mention that in Medellín's international airport at Rio Negro the arrivals corridor and immigration hall is currently lined with large posters that warn all these foreign visitors that those caught engaging in the sexual exploitation of minors must expect drastic penalties. The fact that such posters are considered necessary is an indication of the scale of this problem.

In the period between January and November 2022, the authorities dealt with 14 cases of such exploitation per month: but it is clear that these cases represented only a small fraction of the total number of the children involved. The majority of them were girls; and although their ages ranged from 4 to 17, the average age was 13.

A report on 27th August 2024 stated that so far this year more than 200 people, including 21 foreigners, had been detained on charges relating to the sexual exploitation of minors. The *Personería* of Medellín (the city Ombudsman's office) has reported that in 2023 they registered 1,259 incidents of this kind; and this was an increase of 59% on the total in 2022. These are by far the highest figures reported in any city in Colombia.

On 20th June 2023 there was a particularly disturbing report in *Semana* that a tourist from the United States, who had made more than 35 visits to Colombia, had been arrested for the sexual exploitation of under-aged girls in Medellín and Bogotá. He has been accused of requiring at least three of his victims to have his first name *tattooed* on their arms like cattle before he would pay them.

An article in *El Colombiano* on 15th February 2024 reported that the Mayor of Medellín had said that four gangs - three Colombian and one Venezuelan - controlled prostitution around Lleras Park, a major centre of the city's nightlife in *El Poblado*, the district where most tourists stay, eat and relax. At least one of these gangs is believed to be involved in sex tourism networks that aim to attract foreigners, including foreign pedophiles.

In 2023, 40 (10.8%) of **Funvini's** children had to work. Of these, 18 worked with their parents; 4 were surviving by begging with their parents; and 22 worked on their own account. Some of these sold sweets, others cleaned car windscreens at the traffic lights; and others unloaded large lorries delivering food and other merchandise to the *Minorista* retail market. All of these children were at high risk of getting caught up in drugs, crime or prostitution.

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

The *Times* article about Medellín gushed, in particular about the “social transformation” of the *Comuna 13*, a part of the city that was formerly notorious for its violence. However, because of its strategic geographical location, this part of Medellín was - and still is - the corridor to take drugs to the Gulf of Urabá on Colombia’s Caribbean coast, which is a major gateway on the smugglers’ route to the United States.

This *Comuna* is home to some of **Funvini**’s families, and they confirm that it remains under the control of the gangs, who now benefit from the tourist bonanza by, for example, extorting money from the guides, the souvenir shops and the taxi drivers waiting to take the tourists back to their hotels. Too much overt violence there would now be bad for business: but the veneer of social transformation that the tourists see is only skin deep, and at least 12 murders were committed there in 2023. The bodies of other victims may well have been dumped elsewhere, so they would not have been included in the *Comuna 13*’s total.

Most of the other working-class districts of Medellín are rarely visited by tourists, and they have not fared as well as the *Comuna 13*. Violence is still part of the background of the lives of **Funvini**’s children. The situation in Colombia as a whole has certainly improved over the last twenty years, and the number of murders in the country has fallen from 69,448 in 2002 to 14,033 in 2023. However, this figure was 591 (4.4%) higher than the 2022 total.

In comparison, there were 590 recorded homicides in England and Wales in the year ending 31st March 2023. The homicide rate in Colombia has been stable since 2014, with the numbers varying between 24 and 26.1 homicides per 100,000 inhabitants. In 2023 it stood at 25.7 per 100,000 inhabitants. In England and Wales in 2023-24 the homicide rate was 0.97 per 100,000 inhabitants.

This means that the inhabitants of Colombia were 26.5 times more likely to become victims of homicide than were those of England and Wales. On the other hand, Colombia was only the seventh most violent country in Latin America and the Caribbean: the worst was Jamaica, where the homicide rate in 2023 was 60.9 per 100,000.

In an article in *El Tiempo* on 25th April 2021, José Alberto Mojica Patiño reported that between 1st January 2015 and 28th February 2021 a total of 688 children had been murdered in Medellín. In contrast, according to the Office of National Statistics, in the whole of England and Wales - with a total population about 26 times greater than that of Medellín - in the eleven years from April 2009 and March 2020 there were 513 homicides of children under the age of 16.

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

If the murder rate of children in England and Wales had been similar to that in Medellín, there would have been 32,604 child victims over the 11 year period. Conversely, if the rate in Medellín had been that of England and Wales, there would only have been about 10 child victims in the city - instead of 688 - over the six year period.

According to the November 2020 Bulletin of the Instituto Nacional de Medicina Legal, a total of 511 children were murdered in Colombia in the first eleven months of 2020. Colombia's Child Homicide Rate per 100,000 inhabitants aged 0-19 was 20.6, which meant that it was the third worst in the world, exceeded only by Lesotho (21.9) and Venezuela (25.1). The Child Homicide Rate in the United Kingdom was 0.6. This means that a child in Colombia was 34.3 times more likely to be the victim of homicide than a child in the United Kingdom.

According to the Instituto Nacional de Medicina Legal y Ciencias Forenses, in 2023 a total of 607 minors were murdered in Colombia - an average of about one every 14.5 hours. On 26th January 2024 *El Colombiano* reported that the authorities had stated that at least 63 minors were murdered in Medellín in 2023. That was an average of 1.2 per week. In 2019 five young people with connections to **Funvini** were killed: two of these were minors. The Trustees are very thankful to be able to report that no more of **Funvini**'s children are known to have been killed since then.

Principal Activities

In 2023, a total of 135 families (84 Colombian and 51 Venezuelan) families received help from **Funvini**. Up to the middle of August 2024, the total for the present year was 116 families (75 Colombian and 41 Venezuelan). The number of children who regularly took part in **Funvini**'s programmes in 2023 was 223: but an additional 40 children participated on an occasional basis: and a further 149 children - most of whom were younger brothers or sisters of those who were involved in **Funvini**'s programmes - also received benefits of various kinds. The fluctuations in the numbers of the children was mostly due to the fact the Venezuelan refugee population in Medellín was - and still is - very unstable because families tend to move from *barrio* to *barrio*, from city to city - and , indeed, from country to country - as they attempt to find a better place in which to live, and a better way with which to try to scratch a living.

As in previous years, the 263 children who were admitted to **Funvini**'s programmes in January 2023 were selected on the basis of a "traffic light" system based on their characteristics and their perceived degree of deprivation and vulnerability, according

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

to various criteria. In the red category of greatest need or danger were 41.5% of the children; 45% of them were in the amber category; and only 13.5% were in the green category. Some children were re-categorised during the course of the year in response to changes in their situation, and the total population of the programmes gradually increased during the year.

The same system was used in January 2024, when 53.3% of the children were in the red category, 39.3% were in the amber category, and 7.3% were in the green category. However, it is important to understand that, in both years, *all* of the children were deprived and at high social risk. The “traffic light” system was only indicative of the *relative degree* of their deprivation and of the risk to which they were exposed. It has proved useful in prioritising the use of **Funvini**’s limited resources to benefit most the children whose need or danger is considered to be greatest.

Funvini arranged 12 *talleres* (workshops) for the children’s parents, and a total of 80 individuals took part in these. The *talleres* were designed to provide the parents with a forum in which common problems can be discussed, and at which classes could be given about such matters as parenting skills and budgeting. Those who were in particular difficulty were able to receive additional support in private from the charity’s social-workers and psychologists; and those with legal problems can be referred to its lawyers.

In August 2024, the number of children regularly taking part in **Funvini**’s programmes was 158; an additional 10 children were in the process of being admitted to these programmes; and a further 18 were participating in them occasionally. Of this population, 92 were Colombian and 66 were Venezuelan. A further 62 younger children were benefitting from food-parcels. In total, 248 children were therefore being helped. The Trustees regret that, because of shortage of funds, this total was 72 (22.5%) lower than in August 2023.

Funvini helped to matriculate, or re-matriculate, a total of 185 children in local schools in 2023. In order to keep their school places, pupils in Colombia have to be re-matriculated every year. With support from **Funvini**’s teachers 127 (68.6%) of these children completed the year successfully, and were promoted to the next grade.

Unfortunately, it was not possible to establish whether or not the other 58 (31.4%) of those matriculated passed the year because their families had moved to another *barrio*, city or country. This reflects the very unstable living conditions of many of the families - and particularly of the Venezuelan families - helped by **Funvini**, as they try to find better employment, cheaper housing, or safer neighbourhoods.

In 2023, the average number of pupils in Medellín’s primary schools was 40 per class; and in the city’s secondary schools it was 35. The average class size in the

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

secondary schools attended by the choristers was 39.5. However, one of the choristers had 51 other children in his class! These average figures were 50% higher than in British state schools, where the figures were 26.6 and 22.3, respectively.

With such large numbers, the teachers in Colombian state schools are unable to provide their pupils with much individual support. Worse still, the present Mayor of Medellín is ceasing to fund special education posts in the city's schools. Instead, he has created a single Integral Attention Unit (UAI) to provide support for all 144 of the state schools in the city. The idea is that children with special needs should be referred to the UAI for diagnosis only, and then simply returned to their schools with guidelines to help the ordinary teachers there to deal with each case. According to a very critical report in *El Colombiano* on 18th July 2023, this has left 14,000 children who have special educational needs without the support that they need.

Because of this lack of proper provision for such children, **Funvini** continued to make its own small contribution in the *Sala VIP* at *Casa Walsingham*. Until October 2023 this was run by a dedicated special needs teacher, who was also a psychologist. Unfortunately, she then resigned in order to emigrate to Australia, and shortage of funds has prevented **Funvini** from replacing her. Thanks to the extra support that she and her colleagues gave them, 33 children with special educational needs were able to complete the year successfully, and were promoted to the next grade. Without this help, however, it is unlikely that *any* of them would have done so.

In December 2023 a party was held in *Casa Bannatyne* to celebrate the graduation from High School of 13 members of **Funvini**'s School Project (3 boys and 10 girls), of whom 5 were young mothers of the St María Goretti Group and 1 was a member of **Funvini**'s choir, *Cor Videns*. It is hoped that a further 2 pupils will graduate from High School in 2024. This will bring the total of number of students who have graduated through the School Project since 2017 to 45, (26 girls and 19 boys). None of these young people would, in all probability, have managed to complete their secondary education without this help.

Small though the scale of the Project may be, the Trustees consider these results to be very encouraging. They therefore greatly regret the fact that it has been considerably weakened by the emigration to Australia of the psychologist who had been in charge both of this Project and of the *Sala Vip*. As has been mentioned previously, shortage of funds has so far prevented **Funvini** from replacing her.

Many of **Funvini**'s beneficiaries reach the age of 18 before they have completed their secondary education, and would stand little chance of finding honest employment if they were forced to leave school and go out looking for work without any qualifications. In 2023 three such young adults received support from **Funvini**'s

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

Extension group to enable them to continue with their vocational training or their courses at university. One boy subsequently dropped out of university, but one girl continued her training as a beautician, and another began to train as an administrative assistant.

Seven of the young people who had belonged to **Funvini's** School Project, were admitted to the *Extension* group after their graduation from High School in 2023. They began vocational training in 2024. One of them is a member of **Funvini's** choir, *Cor Videns*. He is specialising in the flute, and hopes to become a music teacher. They all came from families with very restricted means, and it is unlikely that any of them would be able to fulfil their potential without **Funvini's** help.

All 263 youngsters who belonged to **Funvini's** programmes in December 2023 were given presents of toys, clothing and sweets by the charity over the Christmas period. An additional 50 children who came along in the hope of presents were not sent away disappointed. In many cases, these were the only presents the children received, so it is easy to imagine how much excitement and pleasure they generated. Once again, all of the funds needed to fund the festivities and to buy the presents were raised in Scotland by Mr George McAleenan. The Trustees are most grateful for this.

During 2023, more than 11,750 lunches were served at *Casa Walsingham*, and a further 11,210 lunches were served at *Casa Bannatyne*. The children who stayed there were also provided with breakfast and dinner. For many of these children, their lunch at *Casa Walsingham* - together with the healthy snack they are given either in the morning or the late afternoon - was and is their main source of nourishment. As a result of the alarming rise in food prices since the pandemic, the children have become even more reliant on the food provided by **Funvini**.

In the course of 2023, the charity assisted 130 boys and girls to receive various types of medical attention. These included general practitioner and paediatric appointments, nutritional evaluations, dental treatment and eye tests.

Additionally, **Funvini** paid insurance policies to provide a total of 181 children with accident and emergency health cover for all or part of the year. The policy covered 150 children at any one time, but the departure of some children - when they entered other institutions, moved to distant *barrios*, or left the city altogether - meant that their places could then be assigned to new arrivals. The number of children covered at one time had to be reduced to 130 at the beginning of 2024, but so far a total of 158 children have benefitted from this cover.

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

The Trustees regret that lack of funds has prevented **Funvini** from providing the usual annual vaccinations against influenza for 130 of its children and staff in either 2023 or 2024. These vaccinations are particularly necessary in Medellín because the high level of pollution in the air in the city causes many respiratory problems amongst the children, and a bad bout of influenza could seriously aggravate these. The authorities sometimes have to declare amber or red alerts about the air quality in Medellín. On these occasion emergency measures have to be implemented to try to reduce the smog by which the inhabitants are threatened.

Between June and August 2023, Dr Jhon Esneider Dávila held five clinics at *Casa Walsingham* in order to provide basic preliminary health checks for children there. A total of 92 children attended these, and the doctor found that 44 of them required treatment for parasitic infections; 17 needed eye tests; 4 were malnourished; and 1 was overweight. He referred 1 child for psychological assessment and ordered laboratory tests for 5 of the children

Because of his family's circumstances, Dr Dávila had received support from **Funvini** all the way from his schooldays to his graduation from Medical School. The Trustees were very pleased to hear that he had kindly volunteered to provide this important service to children from similarly disadvantaged backgrounds. Unfortunately, changes in his hours of work have subsequently prevented him from continuing to do so.

Unlike **Let The Children Live!**, **Funvini** is an explicitly Roman Catholic organisation. Although it certainly does not exclude non-Catholics, and it provides its services on the basis of need rather than creed, the great majority of its children - in common with the majority of the population of Medellín in general - are Catholics. **Funvini** considers that enabling them to participate in the sacramental life of the Church is an integral and very important part of the charity's work. It therefore provides Catechism classes for those who wish to be prepared for the Sacraments, and who for one reason or another are not able to attend catechism classes in their own parishes.

In 2023, 5 such children made their First Communion: two at the Easter Vigil, and three on Christmas Day. Both of these Masses were celebrated in the Chapel of *Casa Walsingham*. Eight other children also received catechesis, but some of them returned to Venezuela, others did not have the necessary documents, and others had not made sufficient progress, so they were unable to make their First Communion then. However, four of these children did so at the Easter Vigil in 2024. A further ten children are currently receiving catechesis, and they hope to make their First Communion on Christmas Day.

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

In August 2023, the Forty Hours Devotion of continuous prayer before the Blessed Sacrament was held again in the Chapel at *Casa Walsingham* for the first time since the Covid pandemic. This is normally a high point in **Funvini**'s spiritual calendar; and although it was rather tiring, the event was as well-supported as ever both by the children and by the staff. The girls took it in turns to keep the adoration going throughout the first night, and the boys did the same on the second night. Unfortunately, Fr Peter's recent illness prevented this Devotion from being held again in August 2024, but it is hoped that it may be possible for it to take place later in the year.

Let The Children Live! receives the support of all sorts of people of good will. Most of them are Christians of one kind or another, but some are of different religious persuasions. The Trustees are most grateful for the spiritual support of all the individuals and groups who prayed for the children in response to the charity's intercession list.

In accordance with its Catholic principles, **Funvini** fully shares the commitment of **Let The Children Live!** to safeguard the lives of children from the time of their conception onwards. When young girls belonging to any of its programmes become pregnant - or other pregnant teenagers turn to it for help - **Funvini** therefore does all it can to provide care for them and their babies both before and after the birth.

The charity ensures that these girls are given the necessary medical checks; it gives them basic training in child care; it helps with supplies of food, nappies and other essentials; and it gives them support if they have been abandoned by their families or subjected to domestic violence. **Funvini** also encourages the girls to continue with their education; and it gives them the chance to meet together regularly for recreation and mutual support.

In 2023 the beneficiaries of the St Maria Goretti group included 16 of these young mothers and their babies. All of these girls were aged under 17, and the youngest was 12, having become pregnant at the age of 11. Three babies were born in the course of the year to girls before they had joined the group, and another three to girls who had joined it during their pregnancy. As of August 2024, the group was composed of 15 mothers, with 13 born and 2 unborn babies. The youngest mother in the group was aged 14.

With **Funvini**'s help, all of these girls were enabled to continue with their secondary schooling, or to begin vocational training. Two of the girls belonged to **Funvini**'s School Project, and they both completed their *Bachillerato* (High School Diploma) in 2023. The other girls continued with their studies.

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

Unfortunately, only a tiny minority of the children cared for by **Funvini** benefit from the advantages of a stable and non-conflictual marital home. The overwhelming majority of them were born outside wedlock and live with their mothers, often accompanied by the mother's current *novio* (boy-friend), and with little - if any - contact with, or support from, their biological fathers. In such families, skills in verbal communication and the articulation of emotions tend to be limited, and anger and stress tend to express themselves in violence. Instances of physical and sexual abuse by the "stepfathers" are rife. Criminal gangs sometimes serve as substitute families for youngsters who can no longer tolerate life at home.

A study of 177 of **Funvini**'s children conducted in 2022 showed that only *one* of these children - a chorister - was currently living with parents who had been married in Church. The parents of three other choristers had been married in Church, but were not currently living together. The parents of four of the Venezuelan children had had civil weddings. Only 38 of the children lived with both parents, whether married or not. A total of 96 children lived in households with adults who were in unmarried relationships; 73 of the children were being brought up by their mothers alone; and just two by the father alone. A "stepfather" figure was living with the mothers of 42 of the children; and a "stepmother" was living with the fathers of 6 children. A total of 30 children were living with grandparents or other members of their extended families.

In comparison with the census of 2005, the census of 2018 shows an increase from 29.9% to 40.7% in the proportion of Colombian homes headed by a woman, who is usually the mother. Most such single mothers strive to do the best they can in very difficult circumstances. They are not only the main bread-winners but also have to assume the main responsibility for running their homes and caring for their families. These additional tasks tend to limit both the hours that they can work, and the sort of jobs that they can do.

Many of the mothers became pregnant at a young age, and some of them are involved in prostitution. They therefore have little moral authority with which to try to dissuade their daughters from doing the same. This leaves them ill-placed to teach their children about the value of modesty, virginity, chastity and fidelity. Indeed, in some cases it was the *mother herself* who inducted her daughter into prostitution. One thirteen-year-old girl who turned to **Funvini** for help had been rebuked by her mother for refusing to accept an expensive cellphone from an adult gang-leader as an inducement to become his live-in girlfriend. Apparently, the mother hoped that if her daughter accepted this offer, the gang-leader would soon give her a house.

In the case of the boys, they mostly lack satisfactory role-models to help them learn how to behave as a man, a husband or a father. They are rarely taught to prepare themselves for the responsibilities of marriage, or about the inseparable bond that

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

ought to exist between the unitive and procreative aspects of matrimony. On the contrary, all too often they become perpetual adolescents, unwilling or unable to make and fulfil long-lasting commitments; and alienated from the values of their religion, their culture and their society. This is probably reflected in the increase in the proportion of single-occupant homes, which increased from 11.1% in 2005 to 18.5% in 2018.

Moreover, the boys not infrequently become resentful of maternal authority, which they interpret as nagging; and they react by becoming violent towards their mothers, their girlfriends or their children. One of **Funvini**'s main objectives is to try to break the cycle in which an abused or abandoned child grows up to be an abusive or abandoning adult.

Funvini seeks to prepare some of its youngsters to assume leadership roles in their local communities, to equip them to resist what St John Paul called the "culture of death", and what Pope Benedict XVI referred to as "the tyranny of relativism". However, one of the greatest challenges it faces is recruiting staff who are themselves living in accordance with these principles, and who are able to share them with cheerful conviction.

Unfortunately, only a small proportion of **Funvini**'s employees who are parents are also married; and those who are married are all male. This means that even when the children are taking part in the charity's activities, they very rarely come into contact with a married woman. This makes it more difficult for them to learn to consider marriage as normal, and as a state to which they should aspire. This is a subject that has to be handled with great delicacy because nothing will be achieved if the children gain the impression that their parents or families are being criticised.

The Trustees continue to be very concerned about the impact that the continuing crisis in Venezuela is having in Colombia. Three countries - Colombia, Brazil and Guyana - share land borders with Venezuela, but at 1,378 miles its longest border is that with Colombia; and it is Colombia that has received the greatest number of the 7,000,000 or so refugees and migrants who have left Venezuela.

According to a report by Migración Colombia, the Colombian Foreign Ministry's boarder agency, in August 2023 there were 2,875,743 Venezuelan refugees/migrants in Colombia. Although this figure was 21,005 (0.7%) lower than the total in 2022, it was still 2,852,170 (12,099.3%) greater than the total for 2014, the last "normal" year before the crisis began.

Between December 2021 and May 2022, under auspices of the previous government, **Funvini** organised four "Legalisation Days" at *Casa Walsingham* in order to help Venezuelan families to "regularise" their status in Colombia. In all, 619 Venezuelans

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

took part in these events: (126 children who were already enrolled in **Funvini**'s programmes; a further 184 children from outside **Funvini**; and 435 of their adult family members). As a result of their participation, the situation of all these refugees/migrants was "regularised": as a result, they can remain legally in Colombia for up to ten years; the adults are allowed to seek legal employment; and the families have normal access to Colombia's health system.

However, since President Petro took office in August 2022, no further such "Legalisation Days" have been permitted because the regularisation process has been stalled by the new socialist government. Worse still, on 24th November 2023, the final deadline for Venezuelans to take advantage of the Temporary Protection Statute (ETPV) expired. Since then, they have had to resort to the ordinary procedures such as visas, which require having a valid passport and are not free. The presence in Colombia of 503,682 (17.5%) of the Venezuelans who have not - or could not - do this was therefore classified as "irregular", which means that they cannot legally be employed, and that they do not have normal access to the Colombian health system.

Migración Colombia's report also stated that in August 2023 there were 241,166 refugees/migrants in Medellín. That represented an increase around 51,000 (26.9%) since the previous year. The city's total population in 2023 was estimated to be 4,102,308, so the Venezuelans constituted 5.9% - about 1 person in 17 - of the inhabitants. Of all the cities in Colombia, Medellín was second only to Bogotá in the number of its Venezuelan inhabitants: but in Bogotá they only constituted 5.3% - about 1 person in 19 - of the population, so their impact there was proportionately less.

In terms of religion, culture, history and language, Colombia has much in common with Venezuela, and many Colombians have blood ties with the neighbouring country. It ought not, therefore, to be too difficult for Venezuelans to adapt to the Colombian life-style, or for them to be assimilated into Colombian society. However, even for those whose status in Colombia has been regularised, this process can be very difficult. And, of course, it is far harder for those whose status is "irregular". If 17.5% of the Venezuelans in Medellín were "irregulars", that meant that there were more than 42,000 of the city's inhabitants were in that situation.

Moreover, according to the report *Socioeconomic Integration of the Migrant Population in Medellín*, the Venezuelans in Medellín tend to differ from the rest of the city's population in other respects. For example, the average number of people in their households is 3.3, whereas in the other households it was 2.8. Consequently, 24.1% of the Venezuelans live in critical overcrowding, as opposed to 6.1% of the other inhabitants. The proportion of the Venezuelans (43.1%) who do not have normal access to the health care system is much greater than the 3.8% of their neighbours who are in that situation.

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

In 2023, the average age of the Venezuelans in Medellín was 26, which was 11 years younger than that of its other inhabitants, so they are represented disproportionately amongst the city's young people. Many of the Venezuelan children still do not have school places. In Medellín as a whole, 90% of children of primary age have school places, whereas only 78% of the Venezuelan children do. Of all children aged between 6 and 16 in Medellín, 3.7% do not go to school: but 13.3% of the Venezuelan children of that age do not do so. On 23rd June 2023, UNICEF said that it is estimated that 135,000 of the Venezuelan boys and girls in Colombia were not going to school.

The report therefore concludes that the city's Venezuelan population is, on average, more vulnerable than the rest of the inhabitants, and faces greater restrictions on access to basic services, such as education, health and housing. Moreover, since 90% of the Venezuelans have now been in the city for more than five years, they must now be considered permanent residents, so their presence is not just a temporary crisis.

In July 2023, DANE (Colombia's National Administrative Department of Statistics) published the *Migration Pulse Survey*. This revealed that 47.6% of the Venezuelans surveyed said they had had, or were having, difficulties finding a job in Colombia. The greatest problem, mentioned in 52.6% cases, was the provision of the required documentation and with the recognition of qualifications obtained in Venezuela. A *Study of the Fiscal Impact of Venezuelan Migration in Colombia* that was published in January 2024 found that only 18.3% of those with Venezuelan qualifications were able to practise their professions in Colombia.

Some of the Venezuelan adults have been able to enter training programmes for professions and trades ranging from public administration and commerce to manufacturing and utilities such as gas and water. Nevertheless, many of the refugees/migrants are having to survive by "*el rebusque*" - a very broad term which could cover taking part in any form of unofficial economic activity from labouring or begging to prostitution or delinquency.

Only 34.3% of those surveyed had been able to open a bank account. This meant not only that they could not get jobs with employers who do not pay salaries in cash, but also that they had no access to bank credit, and could only obtain loans from unscrupulous moneylenders at extortionate rates of interest.

In July 2022 the *Barómetro de Xenofobia* (Xenophobia Barometer) the Colombian Twitter analysis platform, reported that the incidence of remarks about Venezuelans on Twitter that it considered to be xenophobic had increased to 12% from 3% in 2021. But this meant that - in spite of the vast influx of Venezuelans into Colombia - 88% of the remarks about them on Twitter were *not* xenophobic, and this constituted

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

a remarkable tribute to the solidarity and tolerance that the great majority of Colombians were continuing to display towards their Venezuelan guests.

The DANE survey revealed that 34.5% of the Venezuelans surveyed complained about discrimination based on their nationality. There are other signs that the Venezuelans are losing public sympathy in Colombia. The *Barómetro de Xenofobia* reported that after the reopening of the Colombo-Venezuelan border on 26th September 2022, the incidence of anti-Venezuelan remarks and articles on the Colombian internet was 169% higher than the monthly average. This trend has continued, and an INVAMER poll published in June 2023 found that 70% of the Colombians surveyed had an unfavourable opinion of Venezuelans who intend to stay in Colombia; and that 66% opposed the granting of temporary protection permits to undocumented Venezuelans.

One reason for this is likely to be the increasing number of Venezuelans who have been held responsible for violent offences in Colombia. For example, on 13th September 2022 the Colombian authorities announced the arrest of 10 members of a criminal gang, called the *Maracuchos*, that operates in Bogotá. This gang is believed to be made up of former members of criminal groups operating in the Venezuelan city of Maracaibo.

Then on 14th October 2022 the authorities in Bogotá also announced the arrest of 18 members of the *Aragua Train*, one of the most dangerous criminal gangs in Venezuela, and that already has a presence in Peru, Bolivia, Chile, Panama and the United States. The *Aragua Train* had been fighting with the *Maracuchos* for control of the drugs trade in the centre of Bogotá. This vicious turf war had claimed the lives of about 20 people whose dismembered bodies had been found in the street in various parts of the city.

Belisario Trujillo, a forensic psychologist in Colombia, told the *Voice of America* radio network that these two gangs not only violently murdered the victims, but also filmed the homicides as a means to generate panic amongst their opponents. Even in a country as inured to violence as Colombia, these horrific acts caused a considerable outcry. However unjustly, it would not be surprising if they affected the public perception of the Venezuelans in Colombia.

Perhaps for fear of causing such a reaction, the authorities in Bogotá were initially very reluctant to acknowledge the presence of Venezuelan gangs in the city. According to a report in *El Colombiano* on 20th February 2024, the authorities in Medellín have been equally reticent about the possibility that the *Aragua Train* have been trying to make inroads into the city's very lucrative criminal underworld in the way that they have managed to do in such other Colombian cities as Bogotá, Cúcuta, Villa del Rosario and Ipiales.

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

They maintain that the *Envigado Office*, the transnational criminal cartel that was born in Medellín, has consolidated its hegemony over the the 20 criminal gangs that control some 350 combos that operate in the city and the surrounding area - including some that are composed exclusively of Venezuelans - to a much greater degree than any single criminal organisation has achieved elsewhere, and that this is preventing the incursion of the *Aragua Train* into their domain.

However, the article points out that the Venezuelan gang does not always enter new territory violently, but sometimes seeks to gain a toehold through negotiation with the dominant existing criminal organisation. It has therefore been rumoured that emissaries of the *Aragua Train* may have come to Medellín to talk to leaders of the *Office*; but so far no agreement appears to have been reached between the two parties.

However, there are clear signs that a considerable number of Venezuelans in the city have become involved in crime. The article reported that 2,172 Venezuelans were arrested for various crimes in Medellín, and that a further 426 had been prosecuted so far in 2024. It said that 41 Venezuelans had been murdered in the city in 2023 - six of them in just 22 days - and that at least another 5 had been killed so far in 2024.

All of these developments give cause for grave concern. If the attitude of the Colombian public towards the Venezuelan refugees/migrants were to deteriorate seriously, there might be a risk that charities like **Funvini** could be targeted if they were perceived as being too sympathetic to the refugees.

The number of Venezuelan children who were regular members of **Funvini**'s programmes rose from 55 in 2022 to 89 in 2023. They constituted 39.9% of this population. They ranged from 6 to 17 years of age, and school places were obtained for 75 of them. Of those who went to school, 63 (70.7%) succeeded in gaining promotion to the next grade. Another 98 Venezuelan children - who were mostly younger brothers and sisters of the other children - benefitted from **Funvini**'s help in various ways, but were not formally admitted to its programmes.

The families of many of the Venezuelan children had to make frequent changes of their lodgings. Sometimes they were forced to move because they were unable to pay the rent; and sometimes they opted to move because they had managed to find cheaper accommodation in a more remote *barrio*. It was often difficult for them to obtain places in schools close to their new temporary abodes, so their education was interrupted; and if their move had taken them too far from *Casa Walsingham*, they were unable to continue going there in the meanwhile. Some of **Funvini**'s Colombian children experienced similar problems.

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

By August of 2024, 66 Venezuelan children had been admitted to **Funvini**'s programmes. They constitute 41.8% of this population. It has been possible to obtain school places for all but 4 of the Venezuelans because the access of children to education is classed in Colombia as a human right, even of those who have no identification papers. The number of Venezuelan children who are currently being helped on an occasional basis stands at 3; and a further 26 younger brothers and sisters are also receiving indirect benefits.

Since 2009, *Casa Bannatyne* has served mainly as the base of **Funvini**'s choir, *Cor Videns*. This was formed in 2004 in the hope that it would develop into a first-class children's choir which would give the city's invisible, forgotten children, whose cries so often go unheeded, a voice that would eventually be heard around the world. Although it was originally a mixed group, the choir is now only for boys because there are plenty of other choirs that are either mixed or only for girls.

The name *Cor Videns - the Seeing Heart Choir* - was inspired by a passage by Pope Benedict XVI in his Encyclical *Deus Caritas Est* (31,b) in which he said, "The Christian's programme—the programme of the Good Samaritan, the programme of Jesus—is 'a heart which sees'. This heart sees where love is needed and acts accordingly." The Trustees hope that *Cor Videns* will help its hearers to develop such a "seeing heart", and to respond generously to the charity's appeals.

Although most of the choristers who are admitted as full members of the choir stay for at least five years, it is inevitable that each year some of them should leave. In some cases, this is because they grow up and leave school and no longer have the time; in others because they have competing interests, such as football; and in others it is for family reasons, such as a move to another town. Some of the Probationers also leave because they are not willing to make the necessary commitment, or because they fail to reach the required standard. In order to maintain a balance between a strong top line and a stable nucleus of experienced singers it is clear that *Cor Videns* will eventually need to have at least 20 fully-fledged choristers and a similar number of Probationers.

Because there are no other choirs like *Cor Videns* in Medellín, it often takes quite some time for the children and their parents to appreciate fully all the advantages of belonging to the choir. These normally include travel to other cities or abroad; opportunities to learn to play musical instruments; and attractive educational and recreational activities. These elements will have an important part to play in promoting the future stability of the choir.

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

On school days, the admitted choristers normally stay on in *Casa Bannatyne* after choir practice and spend the night there. This arrangement has proved very popular both with the children and with their parents, and it provides the choristers with valuable extra time not only for additional musical and recreational activities, but also for them to receive help from **Funvini**'s teachers with their school homework.

For some of these children, the stays at *Casa Bannatyne* provide a much-needed respite from hunger, neglect or mistreatment at home. It is important to note that many of the children in the choir suffer from the same socio-economic and family problems as most of the other children in **Funvini**'s care. Some have required medical care or therapies which their families would not have been able to afford.

During the months when Fr Peter was in Colombia in 2023, the choristers normally went home on Friday evening and came back into residence at *Casa Bannatyne* on Sunday morning in time to sing at Mass there at noon. The Oratory at *Casa Bannatyne* was too small to accommodate everyone for Mass on Sundays, so the dining-room then had to be converted into a temporary Chapel each week.

In 2024, it has been necessary for the weekly periods in residence to be shortened from five nights to four as an economy measure, and the choristers now usually go home on Thursday evening. However, when Fr Peter is overseas, the choristers now come into residence after school on Tuesday, and remain until Saturday afternoon, when they go home. However, it often happens that one or more of the choristers asks *not* to go home for the weekend for some reason; and, if their parents agree, they are allowed to remain in residence.

In order to maintain the necessary balance between the broken and unbroken voices, only a limited number of those whose voices have broken can be allowed to remain as full members of the choir. For the boys, this adds to stress of the voice-braking process; and it also represents a serious loss of talent and experience to *Cor Videns*.

The *Cambiatos* group was formed in 2023 in order to address both of these problems. Its members comprised three current members of the choir whose voices had broken, and four former members who were no longer resident at *Casa Bannatyne*, but who came to *Casa Bannatyne* for a two-hour rehearsal once or twice a week.

During the Covid pandemic, and for many months afterwards, it was not possible to hold auditions to replace the boys who had left the choir. Consequently, in 2023 *Cor Videns* still had to function with fewer than half of its normal number of admitted choristers (8) and probationers (4). At the end of the year two of the probationers dropped out, and the other two were admitted as full choristers: but two of the other admitted choristers who still had unbroken voices left the choir,

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

Between March and May 2024, auditions were scheduled at four local schools, resulting in a total of 363 boys being auditioned. Of these, 203 went on to the next stage of the selection process, and 14 eventually became aspirants. By the end of August, four of these had dropped out, and three had become probationers, whilst seven remained as aspirants. In many cases the parents are not interested in the child continuing the process, or the boy prefers to engage in other extracurricular activities, such as football. However, it is hoped that the three probationers will go on to become admitted choristers by the end of the year.

In 2023 *Cor Videns* was, for the second time, chosen to be one of the choirs to take part in the annual festival *El Canto Nos Une* (Singing Unites Us). This is always held in Medellín, but choirs from all over Colombia were invited to provide a video recording of an item from their repertoire in order to compete for an invitation to take part. It was therefore quite a feather in *Cor Videns's* cap that it was again among the 12 choirs that were selected.

The repertoire each year has a different theme, so the choristers again had to learn pieces in different languages and in a wide variety of styles. This required a great deal of intensive preparation and rehearsal. Unfortunately, the festival could not be held in 2024 because lack of resources on the part of the organising body.

In the course of 2023, two of the older choristers were invited to take part in professional performances in Medellín's Metropolitan Theatre of *La Traviata*, Beethoven's Ninth Symphony and Mendelssohn's Second Symphony. The choir took part in the annual José María Bravo Márquez Festival.

Between February and August 2024 the choir sang at six Masses that were broadcast by the TeleVid television channel. Most of these were celebrated by the Archbishop of Medellín. The choir has also been invited to take part again in the José María Bravo Márquez Festival; and it has been allowed to enter the *Coros y Conjuntos* competition in which it will compete against the choirs of some of Medellín's other educational institutions.

In 2024 one eighteen-year-old member of the choir has been undertaking a propaedeutic course in the University of Antioquia in order to start a music degree once he has attained the required level. This may take up to two years, but these will not count towards his degree. Two other members of the choir who are in their final year at High School are hoping to go on to do music degrees in 2025 or 2026.

Four former members of the choir are currently undertaking music degrees: three in singing, and one in piano. Another former member, who has earned a degree in orchestral conducting and a Masters in Social Project Management, is now Assistant

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

Director of a choir called *Estudio Polifónico*, a choir that specialises in the performance of choral music with symphonic accompaniment.

Although shortage of funds has resulted in painful reductions in **Funvini's** population, both *Casa Walsingham* and *Casa Bannatyne* are still acutely short of *space*. Both houses need more space in which to provide children with more access to books and to the computers they use for their homework. The Chapel at *Casa Walsingham* needs more space in which to accommodate the children at Mass. More dormitory space is needed at *Casa Bannatyne* in order to allow more choristers to stay there during the week when they are in residence, and more children from **Funvini's** other programmes to stay there at the weekend and when the choristers are away.

More space is needed in both houses for the storage of equipment, materials and archives in easily- accessible but secure and damp-free conditions. And the children need more space in which to play and exercise safely: *Casa Walsingham* does not have a playground, and neither house has an area in which ball-games can be played.

Because *Casa Walsingham* is in a conservation area, there is little that can be done there, although **Funvini** hopes to be allowed to enlarge the Chapel by extending the pitched roof over a wing that currently has a flat roof. This was in the plans when approval for the construction of that wing was granted; but that was back in 2007, so fresh permission will now be needed. This wing already contains a well for a lift, and if planning permission is granted, this would be extended to make all five floors accessible to the disabled, as and when funds become available for the purchase of the lift itself.

Plans for the extension of *Casa Bannatyne* have now been drawn up, and planning permission has been granted. This permission is valid for two years, and if construction has not started, permission must be sought again. The approved plans provide for the building of an additional floor over about two-thirds of the house. This will provide a library, a multi-purpose class-room/ performance space; two offices; two loos; storage space for the choir's vestments, uniforms and instruments; and a central control point for the electronic and tele-communications system. Although the plans show how all this is to be done, they do not cover the necessary alterations to the existing structure because planning permission will not be required for these. Plans for these alterations will also have to be drawn up, as will those for the new electricity and water networks.

The extension will involve roofing over an internal utility patio, and the partial covering of another internal patio. However this will enable the construction of an additional dormitory and bathroom on the ground floor, and of an extension to the

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

dining-room and the Oratory on the second floor. Provision will also be made for the installation of a lift in order to make all three floors accessible to the disabled. It is hoped that it may also be possible to gain some space between the kitchen on the ground floor and the new third floor.

Unfortunately, the cost of building materials has been increasing so rapidly since 2022 that the architects are now unable to provide reliable estimates. In 2022 the planned extension would have cost around £100,000, but it is clear that the cost would now be considerably greater. The only thing that is certain is that the longer this work is postponed, the greater the eventual cost will be. However, although this extra space is so urgently needed, the extension will not be built until this cost can be borne without harming **Funvini**'s operational budget.

When *Casa Bannatyne* was purchased in 2004, *Pilarica*, the *barrio* in which it is situated, was an oasis of calm because it was composed of a fairly small number of substantial houses set in large gardens. Then the *barrio* was re-zoned, and the construction of high-rise buildings was permitted. Nowadays, *Casa Bannatyne* is almost surrounded by blocks of flats; and where formerly one family lived with one car, now there are 50 families and 50 vehicles.

The area where *Casa Bannatyne* is located now forms an uncomfortably narrow island between the territories of two of the city's gangs. An armed guard has always been necessary at the property throughout the day and night, but the steep rise in the local population has been accompanied by a worrying increase in street-crime and muggings; and on two occasions in June 2023 attempted robberies leading to exchanges of gunfire took place within yards of *Casa Bannatyne*'s front gate. Fortunately, no children were entering or leaving it at the time.

Future projects at **Funvini**'s two properties include:

- building and equipping the extension at *Casa Bannatyne*;
- extending the Chapel at *Casa Walsingham*;
- improving the air-conditioning in the Chapel at *Casa Walsingham*;
- installing a lift at *Casa Walsingham*;
- providing regular dental care for all the children at *Casa Walsingham*; and
- installing sound-insulating windows in the dormitories and bedrooms at *Casa Bannatyne*.

Other projects include:

- providing more amplification and lighting equipment for the Choir;
- designing and buying a definitive uniform for the Choir;

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

- enabling **Funvini** to buy a minibus to transport the Choir;
- helping **Funvini** to provide more vocational training, tertiary education and employment opportunities for its young adults; and
- changing the telephone systems at both *Casa Walsingham* and *Casa Bannatyne* from analogue to digital to prevent them from being interrupted for weeks at a time by the repeated theft of sections of the copper analogue cables in their respective parts of the city.

If sufficient funds were ever to become available, *Casa Bannatyne* would be sold and replaced by a larger building and sufficient land for a school somewhere in the *Oriente Antioqueño*, the large plateau outside and above Medellin where the international airport is located. However, **Funvini** has been hoping and praying for this for many years, and the shortage of space is so acute that it is clear that the extension of *Casa Bannatyne* cannot be postponed indefinitely in the hope that the dream of a completely new home may eventually become a reality.

Finance

In 2023 the charity met its objects by making donations in cash and in kind to a total value of £379,627 to support **Funvini's** work in Colombia. This sum was £17,862 (4.5%) less than the total that it had donated to **Funvini** in 2022; and it represented 61.0% of total expenditure. A further £84,622 was expended on fieldwork in Colombia, which was 2.6% less than in 2022. Thus a total of £464,249 - which was 77.3% of all expenditure - was devoted to **Funvini's** activities.

After a lapse of three years caused by the Covid crisis and its aftermath, the charity was able to undertake some work in the field of Development Education. A total of £1,415 was spent on giving talks in schools and to the Mini Vinnies, a Catholic children's organisation. Although these educational talks were not appeals, in most cases the children who attended them subsequently decided to raise funds for the charity.

In accordance with the Charity Commission's Statement of Recommended Practice (SORP), the charity's administrative expenditure is classified under the heading of 'Support Costs', and included in the total for Charitable Activities. In 2023, these Support Costs amounted to £102,996, which was 2.7% less than the previous year, and represented 17.1% of all expenditure. This brought the total spent on Charitable Activities to £568,660 (94.7% of all expenditure). This was quite a satisfactory result, but the Trustees emphasise that it is most unlikely that **Let The Children Live!** will

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

be able to continue indefinitely this feat of devoting nearly 95 pence in every pound of expenditure to its Charitable Activities.

Moreover, the Trustees realise that many of the charity's donors are unlikely to consider that Support Costs - no matter how necessary they may be - actually constitute expenditure on the charity's *objects*. The Trustees always preserve a clear distinction in their own minds between the *ends* for which the charity exists and the *means* which have to be adopted to achieve them; and they will continue to endeavour to keep all administrative expenditure - and any bureaucratic procedures that tend to engender it - to a minimum.

None of the Trustees received any remuneration or were repaid for any expenses during the year, so the only expenses to be classified under the heading of Governance were the aggregated Independent Examination fees, which were £5,634, and were actually £36 less than those for 2022. These Governance costs constituted 0.9% of total expenditure.

Expenditure on Raising Funds amounted to £31,772 in 2023, which was 1.0% less than the previous year, and was 5.3% of total expenditure. However, as the Trustees have warned repeatedly, it is unlikely that the charity will be able to maintain the very low level of expenditure on fund-generation that it has sustained for many years.

In the last eighteen years fund-generation has never taken up more than 5.5 pence in each pound that the charity has expended. This compares very favourably with the proportion spent on fund-raising by most other charities. In the *UK Civil Society Almanac 2023* the National Council of Voluntary Organisations (NCVO) estimated that 12% of the charity sector's overall expenditure was spent on fund-raising in 2020/21.

The survey *Top 100 Fundraisers Spotlight*, which was published in March 2018 by Charity Financials, produced similar findings. In 2016/17 "across the top 100 fundraisers, average fundraising costs were 17% as a proportion of fundraising income"; and "as a proportion of total income fundraising costs were 10%". One charity actually spent 38% of its total income on fundraising!

Although, quite naturally, the Trustees are pleased that these figures show that a small charity like **Let The Children Live!** is so much more efficient than many of these large bodies, they are concerned that the profligacy of some of them tends to tarnish the image of charities in general, and may lead to calls for yet more regulation.

The Trustees therefore regret that the Charity Commission no longer includes charitable spending ratios in the new version of its information about each charity. In their opinion, the new Financial History graph of various items of income and

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

expenditure is by no means an adequate substitute for this as an aid to ordinary members of the public who are looking for a quick and easy way to assess how a charity has used - or is likely to use - their donations.

The Trustees therefore suggest that the spending ratios information should be restored without delay, and that it should be displayed *prominently* - as prominently, for example, as the details about the number of employees with total benefits over £60,000 - a figure which they consider to be misleading because this could be interpreted as referring to employee salaries *alone*, whereas it actually includes the cost of employer's pension contributions as well, and its threshold is not updated annually in line with inflation.

The Trustees appreciate that charitable spending ratios need to be understood in context, and they are very much aware that any charity may experience a difficult year - or a series of difficult years - when the results of its fund-raising campaigns are not very good, or when the cost of fund-generation increases sharply. Consequently, they think that it would be helpful if the Commission were to include these ratios for the *previous five years*, as is done with the charity's financial and compliance histories. The Commission already has this information in its system, so this could easily be calculated automatically, without involving charities in any extra work.

It would also be helpful if the Charity Commission were also to publish on each charity's page the average fund-generation ratios for the previous five years of *all charities of similar size*, dividing them into bands by income. This would put pressure on less efficient charities to improve their performance, and make it easier for prospective donors to find charities that are particularly efficient.

The weight of any additional bureaucratic burden tends to fall disproportionately on smaller charities, and to make them less efficient. Any further tinkering with the SORP and other regulations is also especially injurious to them. Like increased health and safety requirements, Net Zero and the General Data Protection Regulations (GDPR), *increased accountability, transparency and social responsibility requirements come at a cost*; and it should not simply be assumed that this cost is always justified.

The Trustees also believe that the Charity Commission should be required to monitor and publish details of the effect on *small charities* of any regulatory change in order to ensure that the benefits actually obtained really are proportional to the extra cost imposed on them in time, money and efficiency. An important element and indicator of good Governance is the elimination of all non-essential bureaucratic costs and activity, and the Commission could do much more to promote this both by simplifying its own procedures and demands, and by giving this matter greater prominence in the advice it gives to Trustees and to the government.

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

The £11,381 that the charity received from legacies in 2023 was £18,660 (62.1%) less than the legacy income in 2022. That was £53,645 (64.1%) less than the income from this kind in 2021; and that, in turn, had been in £125,887 (60.1%) less than the £209,573 received in 2020. This steep fall in legacy income has therefore been a very serious blow to the charity.

The Trustees suspect that a major contributory factor to this decline may have been the ever-increasing amount that the elderly have to contribute towards the cost of their personal care, aggravated by the Conservative government's failure to implement the promised lifetime cap on these contributions. The Trustees therefore regard with dismay the fact that the new Labour government has now altogether abandoned the introduction of such a social care cap.

The charity's income from Trusts in 2023 fell by £2,775 (20.5%) to £10,750. This is a reflection of the fact that most Trusts have been inundated with requests for support.

Traditionally, most of the charity's income has been generated by appeals in Roman Catholic parishes. However, the Trustees realise that some parishioners have still not returned to Mass after the Covid lockdowns, and that, combined with the cost-of-living crisis, has hit the income of many parishes very hard. All this is tending in turn, to diminish the income that dioceses receive from their parishes, and some Bishops are banning charities from making appeals at Mass in their territory.

Even in ordinary times, Parish Priests receive many requests for appeals by charities, and they are also required to hold quite a number of collections for causes chosen by their Bishops. Competition amongst charities for limited parish collection 'slots' is therefore now more acute than ever. The Trustees therefore feared that the charity's income from general donations might be substantially reduced.

Fortunately, however, income from ordinary donations actually rose by £8,464 (2.2%) in 2023. The Trustees consider that this indicates that the public's response to the charity's appeals is holding up reasonably well under the prevailing financial conditions. They therefore conclude that it is a combination of a shortage of disposable income and the acute competition from other worthy causes, rather than a lack of confidence in the charity, or of sympathy for its cause, that is responsible for the decline in the charity's income from general donations.

The Trustees are very grateful for the generosity of those who kindly donated goods for the charity's shop in Walsingham to sell. Thanks to Mrs Seals and her team of faithful volunteers, in 2023 the income from sales there rose by £404 (2.7%) to £15,273. A further £1,933 was received in donations made at the shop, bringing its total income to £17,206.

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

The running-costs of the shop amounted to £16,389, so it made a net profit of £817. Moreover, the Trustees recognise that the shop continues to be an important point of contact with the charity's supporters. It also helps **Let The Children Live!** to retain its identity as Walsingham's own special charity. Nevertheless, the viability of the shop will have to remain under annual review.

Unless the charity receives more substantial windfalls from Trusts and legacies - which is very uncertain - they will not be able to meet the whole of **Funvini**'s future funding needs. If these are to be met, additional regular income will be required from other sources. It had been hoped that one such source would be **Let The Children Live! Inc.**, the charity's independent offshoot in the United States. This is recognised by the Inland Revenue Service (IRS) as a 501(3)(C) not-for-profit charitable corporation, so its benefactors are able to offset their donations to it against tax.

It was with great regret and shock that the Trustees heard of the death on 3rd January 2024, after a short illness, of Ms Maggie Walters, the Treasurer and Co-Founder of **Let The Children Live! Inc.** They wish to express their deepest sympathy to her family, and their appreciation of the invaluable service she rendered in helping to set up and run the American charity.

Let The Children Live! Inc was legally domiciled in the State of California because that was where Ms Walters lived. However, the charity never succeeded in establishing a donor-base there, whereas its efforts in Houston, Texas had met with much more success. Houston is the home of both Mrs Margaret Pichon, the Secretary of the American charity, and of Mrs Maria Theresa Chao, who has succeeded Ms Walters as its Treasurer. They are therefore considering the possibility of transferring its domicile to Texas.

Unfortunately, however, these ladies are now able to devote only a limited amount of time to their charity's affairs, and unless they are able to recruit some new members to its Board, the future of the American charity seems very uncertain. If it were to close, the income **Funvini** receives from the United States would probably be lost because Americans tend to be reluctant to make donations that are not tax-deductible.

This loss would obviously be a serious blow. So far in 2024 the American charity has sent US\$63,500 to **Funvini**, which represents 18.8% of the foreign income it has received. As things stand, it is unlikely that the British charity would be able to increase its support to fill the gap that would be left in **Funvini**'s finances if donations from the American charity were to be reduced or to dry up altogether.

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

Unfortunately the American charity has not yet received any legacies whereas those left to the British charity have frequently played a vital part in enabling it to fund most of **Funvini**'s work. A substantial legacy can make an enormous difference to a charity like **Let The Children Live!** It is therefore unfortunate that benefactors who wish to leave most of their property to charity so often decide to divide it amongst *several* good causes, instead of maximising the impact of their legacy by leaving the lion's share to *one* small charity.

The Trustees are deeply grateful to those who have remembered the charity in their Wills. The children in *Casa Walsingham* remember their deceased benefactors every working day at the noon Angelus. They are also remembered at various special Masses in the Chapel there.

The Trustees also wish to express their gratitude to everyone who has requested that, when they die, donations should be sent to the charity in lieu of flowers; and to all those who have made this request after the death of a loved one.

Most of the money received by the charity in 2023 was the fruit of the generosity of a large number of individual donors and of parishes and other groups. It is not possible to name them all here, but the Trustees wish to express their warmest thanks to all of them.

The Trustees are also most grateful for unrestricted donations from:

- The de Vitre Fund; and
- The Dromintee Trust.

In 2010 a benefactor made a loan of £200,000 to the Trust; and in 2011 he increased this loan to £225,000. The benefactor has asked to remain anonymous, but he is not a Trustee; and the Trustees, the Independent Examiners and the Charity Commission are aware both of his identity and of the source of the money. With the benefactor's agreement, this sum was subsequently loaned to **Funvini** in order to mitigate the effects of the fall in its income caused by the recession.

As security for the loan, **Funvini** pledged *Casa Bannatyne*, the smaller of its two properties in Medellín. The property cannot now be sold without the consent of **Let The Children Live!** Whether the value of this property goes up or down, the benefactor has agreed with the Trustees that whatever its market value may happen to be at the time of repayment shall be the amount that is to be repaid to him. Because it is interest-free, the Trustees consider that this is the best way to try to ensure that it retains its value in real terms, without endangering the liquidity either of **Let The Children Live!** or of **Funvini**. The Trustees were pleased to learn that the property

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

was professionally valued in May 2024 at C\$2,631,811 (Colombian pesos), or slightly over £500,000.

All being well, the loan will not have to be repaid until September 2029, but under certain circumstances **Let The Children Live!** would have to make earlier repayment to its benefactor. In that event, it would be necessary for **Funvini** to repay its loan early, too. The mortgage therefore stipulates that **Funvini** must repay its loan at any stage at the charity's request, within a maximum of one year.

On 13th June 2019 the Trustees of the Linked Charity and the Directors of the Reporting Charity signed the necessary documents to transfer to the latter the liability of the benefactor's loan to the Linked Charity, and the mortgage securing the Linked Charity's loan to **Funvini**.

Property

Let The Children Live! itself does not own any land or buildings. In 2018 the Reporting Charity took over from the Linked Charity the leases of a three-room office in Doncaster and of a small shop in Walsingham. It also took over responsibility for the rental of a flat near Oxford to serve as a base for Fr Peter and his colleagues during their fund-raising visits to Britain. The five-year lease of this property expired in February 2019, but fortunately the landlord generously agreed to allow the tenancy to continue at the existing rent for a further five years; and then only increased it by £195 (10%) per month as from April 2024.

Human Resources

The Trustees are most grateful for the continued devoted service of its four employees:

- Fr Peter Walters, the Executive Director;
- Miss Pauline Allan, the Administrator;
- Mrs Shirley Davies, the Book-keeper; and
- Mrs Jackie Seals, the Manageress of the charity's shop in Walsingham.

In accordance with the provisions of the 2014 Transfer of Undertakings (Protection of Employment) (TUPE) Regulations, the employees whose contracts were transferred from the Linked Charity to the Reporting Charity were entitled to continue to enjoy the same terms and conditions of employment with the Reporting Charity as they had had with the Trust. The basis on which their salaries had been established when they

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

entered the employment of the Linked Charity was therefore not subject to any review or benchmarking when they entered that of the Reporting Charity . The same applied to the non-contributory pension scheme on a sliding scale according to age which the Linked Charity had established for personnel normally based in Colombia, in view of the additional risks involved in living and working there.

However, the Trustees are aware that because, in particularly difficult years - and again in both 2020 and 2021 - the charity's Key Management Personnel refused to accept any increase in pay, their salaries had not always kept pace with inflation. Although the annual Consumer Price Index (CPI) in April 2022 stood at 9.0%, they accepted an increase of 5%. Inflation reached 11.1% in October 2022. In March 2023 the CPI stood at 10.1%, Once again, the charity's Key Management Personnel accepted an increase of only 5%, so although by July 2023 the CPI had fallen to 6.8%, it is clear that these salaries are not keeping pace with inflation or the benchmarks that the Linked Charity originally adopted.

The Key Management Personnel have accepted no salary increase in 2024, so their salaries have therefore fallen yet further behind. When funds permit, the Trustees therefore intend to raise the salaries of its existing Key Management Personnel to a level closer to those currently paid to those with similar experience and responsibilities in other charities of comparable size. The terms and conditions of any new Key Management Personnel will be decided on a similar basis, and consideration will be given to the possibility of awarding them a compensatory Golden Handshake if they eventually retire.

Sums of money were often given to the charity without any indication as to whether they were straight donations or the results of fund-raising activities. It is therefore impossible to estimate how many volunteers may have been involved in one way or another. The Trustees are very grateful to them all.

The Trustees wish to express their special gratitude to:

- Miss Pauline Allan, Mr Brian Coogan, Mr Slade Baylis and Micron 21 for updating and managing the charity's web site; and to
- all the members of the charity's informal support groups.

The Trustees also wish to pay tribute to the tremendous voluntary work done in promoting the charity in Scotland by Mr George McAleenan and Mr Peter Lavery.

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

Public Benefit

The Trustees have taken account of the Charity Commission's general guidance relating to public benefit when reviewing the charities' achievements and performance.

Risk Management

The success or otherwise of **Let The Children Live!** is evaluated by the Trustees in terms of the extent to which they manage:

- to sustain or increase the charity's income;
- to send funds to Colombia that fulfil or exceed the budget agreed with **Funvini**;
- to enable **Funvini** to maintain or increase the numbers of children in its programmes;
- to enable **Funvini** to maintain or improve the quality of care it provides;
- to raise public awareness and understanding of the situation of Medellín's children;
- to raise public awareness and understanding of the grave burden of moral responsibility that must fall on all those in the United Kingdom or the United States who help to fuel violence and corruption in countries like Colombia by *buying* illegal drugs;
- to control and cover the charity's fund-raising costs; and
- to maintain a prudent level of reserves.

The charity continued to try to raise public awareness and understanding during the year, and was able to make a limited number of educational visits to schools.

In spite of their best efforts, the total funds available to the Trustees at the end of 2023 was £66,554 (31.4%) less than the sum available at the end of 2022. In order to protect the charity's reserves, the charity's donations to **Funvini** in 2023 had to be reduced by £17,862 (4.49%) in comparison with the total for 2022. Indeed, this was £12,089 (3.09%) less than the total in 2020.

It is always frustrating that many of the factors that have a negative impact on the charity's work are beyond the power of the Trustees to control. However, they remain very conscious of their duty to try to evaluate and monitor the various risks to which the charity is exposed, and to take what measures they can to try to reduce or manage them. Amongst these risks and measures, they wish to draw particular attention to the following:

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

a) Although neither the Linked Charity nor the Reporting Charity had any children directly in its care, the Trustees' prime concern continued to be to ensure the well-being of the children who benefitted from the services of the institutions which they helped to fund. It therefore remained their policy that they would only consider applications for funding from organisations that were duly constituted according to local law and which had implemented, or were actively in the process of implementing, a child protection policy that was in general accord with that of the Roman Catholic Church in England and Wales, adapted to the local circumstances and culture.

In order to minimise the risk both of child-abuse and of financial mismanagement it remained the Trustees' policy to restrict the charity's activities to geographical areas of which they had a fair degree of knowledge and in which they could exercise a reasonable degree of oversight. This meant making donations only to Colombia, and concentrating them on the city of Medellín, where **Funvini** is based.

Funvini was one of the first charities in Colombia to implement a proper Child Protection Policy in all of its programmes. This policy is subject to frequent review, and **Funvini's** designated Child Protection Officer confirmed that the provisions of the Policy had been adhered to properly in 2023, and were continuing to be so in 2024.

b) In May 2018, Medellín's health and safety authorities made very detailed inspections of *Casa Walsingham* and *Casa Bannatyne*. They found the facilities in both buildings to be up to the required standards, and renewed their operating licences for two years. In March 2020 **Funvini** applied for another inspection in order to renew the licences for both buildings, but because of the backlog caused by the Covid emergency, by the middle of August 2024 neither property had yet been inspected. However, the existing licences remain valid in the meanwhile, and Funvini pays an independent health and safety expert to make unannounced, unofficial inspections in order to try to ensure that its facilities and procedures are kept up to the standards required.

Colombian health-and-safety-at-work regulations are now so complex and extensive that even a small organisation like **Funvini** has to employ a full-time, qualified officer to supervise their implementation. All of its staff have to attend numerous safety workshops; and emergency evacuation drills are held with the children both in the daytime and at the dead of night.

c) In order to reduce the charity's exposure to the risk of bank failure, the Trustees decided in 2006 to open an account with the Charities Aid Foundation Bank (CAF Bank), in addition to the charity's existing accounts with Barclays. The new account functioned smoothly until 2017 when the CAF Bank suddenly informed the Trustees,

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

without any explanation, that it was to be closed. There was no question of any discussion or appeal, so the Trustees reluctantly accepted this decision, and a balance of £40,000 was returned to Barclays. In view of the extreme difficulty that many charities and small business now experience in trying to open new accounts, Barclays have remained the charity's sole banker ever since.

When the Trustees, in conversations with representatives of the Charity Commission in 2020, mentioned what the CAF Bank had done, they were told that they ought to have mentioned this in their Annual Return to the Commission. However, the representatives of the Charity Commission did not explain to the Trustees why what appeared to be a commercial decision ought to have been reported to them; and their guidance notes for the Return had made no mention of any such necessity.

The Trustees therefore imagined that this incident was an isolated and unusual one. However, their attention has now been drawn to an article in *Third Force News* dated 28th July 2017 (<https://tfn.scot/news/revealed-hundreds-of-charity-accounts-being-closed-by-banks>) that revealed that "Hundreds of UK charities have had their bank accounts closed due to draconian money laundering laws. ...Some banks are responding to the problem, but other institutions are taking the easy option and steering clear of allowing aid charities to set up new accounts or simply closing existing accounts with no warning."

In the light of this article, the reasons for both the CAF Bank's action and the Charity Commission's concern about it are now more apparent. A charity like **Let The Children Live!** that regularly sends considerable sums of money to Colombia could be exposed to the risk of abuse by money-launderers, and would therefore be bound to attract the attention of the authorities. However, as a spokesperson for Save the Children was quoted as saying in the same article, "A more aligned approach between governments, regulators, and NGOs will help to reduce financial crime, whilst ensuring critical and life-saving humanitarian work continues."

In the wake of the scandal provoked in the Summer of 2023 by the closure of Mr Nigel Farage's accounts with Coutts Bank for purely political reasons, it has come to light that the accounts of thousands of other individuals and businesses have also been closed without explanation by other banks, including Barclays; and the suspicion has been aroused that in some cases this may have been done for political rather than purely commercial motives. The banks appear to have taken advantage of the same anti-money-laundering regulations to hide these motives.

Although they are perfectly legal, the Christian motivation of **Let The Children Live!**, and the pro-life and morally conservative work it supports, might be considered to be objectionable by some of the individuals or groups with different philosophies that are involved in defining the policies of the banks. There therefore

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

exists the risk that Barclays might decide to follow the CAF Bank's example and suddenly close the charity's accounts.

At the time when their previous Report was written, the Trustees considered this to be a very real risk because for many months the Know Your Customer department had been badgering the charity for more and more information. The Trustees had, naturally, made every effort to comply with these requests, but Barclays repeatedly lost documents or failed to give their staff in local branches proper training about what needs to be done with them, with the result that in June 2023 the charity's deposit cards were temporarily frozen as a compliance enforcement measure. So badly has this whole matter been mishandled that on 19th July 2023 Barclays made a donation of £200 to the charity, with their apologies. However, in August 2024 yet *another* administrative error - this time by Company Barclaycard - resulted in the closure without warning of the charity's credit card account for several weeks.

Unfortunately, the temporary freezing of the charity's deposit cards in 2023 proved to be the prelude to a much graver crisis. On 1st November 2023 one of the charity's employees attempted to pay cheques into the charity's account, Barclays said that the charity's accounts had been closed down. This had been done with immediate effect, with no prior warning. The charity was therefore unable to transfer funds to Funvini, to pay its bills or its staff, or to receive any new donations by cheque or Standing Order. The bank gave no explanation to donors, who were therefore left with the impression that the charity itself had been closed down.

As Barclays subsequently accepted, their devastating action had been entirely caused by a mistake on their part. In desperation, the Chairman of Trustees sent an email to the CEO of Barclays. As a result, the case was escalated to the highest level, and the bank agreed to pay compensation for the very grave problems their error had caused. Even so, the charity's account was not reactivated until 17th November. An initial offer of £300 compensation was subsequently raised to £500, but the Trustees do not consider that this sum was at all proportionate to the damage that Barclays' mistake has caused.

Barclays' high-handed and irresponsible action had brought both **Let The Children Live!** and **Funvini** to the very brink of collapse. The charity was only able to remain afloat because Fr Peter agreed to pay some of its bills with his personal funds. The charity's office in Doncaster was inundated by enquiries from anxious supporters, and the charity's employees were subjected to a great deal of stress and extra work as they struggled to resolve the situation. If the crisis had lasted a few days longer, **Funvini** would have been unable to pay its staff, and would have had to close down, and thereby abandon all the children whose welfare depends on it.

The Chairman of the Trustees then filed a Serious Incident Report (No 668580) with the Charity Commission. This deplorable episode shows that the arrogance,

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

incompetence, ignorance and indifference of banks like Barclays poses an *existential threat* to many charities in the United Kingdom. The Trustees therefore urge the Charity Commission to press the government to take action to protect charities from this menace.

The Trustees believe that legislative action is urgently required both to prevent the banks from closing the accounts of charities without due process - including the right of independent appeal - and due warning, and to oblige them to pay compensation to the charities they have unjustifiably debanked that is truly proportionate to the consequential damages that their action has occasioned, whether this has been taken deliberately, for political reasons, or from fear of the mere unsubstantiated *possibility* of involvement in a breach of the current anti-money-laundering regulations.

Moreover, as Mr Farage discovered, if one's business or personal accounts are closed by one bank, it is now virtually impossible to open a new account with another UK bank. The banks ought to be pressured in regarding the services they provide for charities as an integral part of their Environmental, Social and Governance (ESG) framework. Indeed, the number of charities they serve ought to be an important metric of the ESG commitment. The banks ought to consider it their duty actively to *encourage* legally registered charities to sign up with them, whether or not their employees happen to sympathise with the particular cause these charities espouse. And they ought then to provide their charity customers with proper, specialised support.

Moreover, the Trustees hope that the Commission is aware of the implications for charities of a report by Nick Gutteridge in the *Daily Telegraph* on 6th August 2023 that NatWest had granted itself "sweeping new powers" to limit daily and annual cash deposits and withdrawals. Although NatWest claimed that it was doing this in order to protect its customers from the risk of fraud, its action has increased concerns that the banks may be using anti-fraud and anti money-laundering policies as pretexts for trying to force customers into accepting moves towards the creation of a "cashless society".

Although the charity itself receives very few donations in cash, a very considerable amount of its income is received in cash by the parishes that take collections on its behalf; by groups and individuals who hold fund-raising events for it; and by its shop in Walsingham. Many of its donors do not wish to give by credit or debit card, and some of them do not hold such cards. And on many occasions people who have heard the charity's appeals, and who are not carrying much cash, have hurried off to make a cash withdrawal from an ATM even if they could have used the same card to give to the charity directly. Any significant limitation on the daily and annual amounts of cash deposits would therefore pose a direct threat to the income of charities like **Let The Children Live!**

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

The lowest denomination Sterling banknote currently in circulation in the United Kingdom is worth £5. Many people - children and the elderly, in particular - who contribute to collections for charities are unable to give as much as that, so they donate their small change. Individually, these may be very small amounts - too small to be worth giving by card, even if the donor has a card: but accumulatively they often form a significant part of the collection. The loss of this income would therefore be a considerable blow to the charities. Moreover, the loss of the ability to donate small change would either deprive these potential donors of the dignity of making their own limited but much appreciated contributions, or put them in the invidious position of having to place on record the small amount of their donations.

The Trustees believe that donors should retain the right to give to charity anonymously, provided that the amount of their donations is not so large as to constitute a serious risk of money-laundering. For all these reasons, they hope that the Charity Commission will urge the government to take steps to protect charities from the negative effects of any moves towards the creation of a “cashless society”.

d) Although Medellín no longer appears in the list of the world’s 50 most violent cities, the issue of safety continues to be one of the greatest importance for the Trustees. They have therefore continued their policy of not inviting foreign volunteers to work in Colombia on its behalf. On the other hand, when foreigners who in any case intend to visit Colombia - entirely at their own initiative and risk - ask if they may visit *Casa Walsingham* or help with the work there, they are always referred directly to **Funvini**.

In such cases **Let The Children Live!** can, of course, accept no liability for their conduct or their welfare. For its part, **Funvini** requires any foreign volunteers it accepts to provide a current International Child Protection Certificate (ICPC) or equivalent clearance document, and to agree to abide by the terms of its Child Protection Policy .

e) The unrestricted funds held by the Linked Charity effectively serve as a reserve for the Reporting Charity. The Trustees aim to maintain reserves in unrestricted funds which, when combined with those of the Reporting Charity, amount to at least £150,000. This is equivalent to about three months of the Reporting Charity's unrestricted charitable expenditure. They provide a buffer in case of fluctuations in the charity’s income and in the value of the pound against the peso.

The Trustees consider that, in normal circumstances, this level of reserves would provide sufficient funds for both charities to continue to operate, although they hope to maintain a higher level of reserves in order to ensure greater stability in the funding of **Funvini**’s work. They realise, however, that this will not be possible in years - such as 2023 - when the charities’ income is insufficient to permit this.

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

Although the Trustees are under no *contractual* obligation to provide any particular level of support to **Funvini**, they are acutely aware that the welfare of hundreds of children in Medellín depends on the funds sent by **Let The Children Live!** The Trustees do not believe that the charity's supporters would wish it to maintain a rigid policy of maintaining any particular level of reserves above that required to comply with its legal obligations if **Funvini**'s children were to be exposed to danger or hardship in consequence of this.

Moreover, they suspect that if really substantial reserves were to be maintained, some donors might decide to switch their giving to charities that appeared to be in more immediate need of their support. The charity's reserves policy must therefore remain a very flexible one.

The charity's aggregated balance of unrestricted funds on 31st December 2023 was £145,559. This sum was 3% below their normal reserves policy, but was the best that could be managed in the difficult circumstances then pertaining.

f) The charity does not possess any investments. The Trustees have done their best to protect the charity's funds against the fluctuations of the currency markets by keeping these in a mixture of pounds, US dollars and euros in order to spread the risk. However, the fate of the euro has become so uncertain that reserves are not now being maintained in this currency, and the account is only being kept open to receive the donations that are occasionally received in it. In view of the fact that the high street banks now charge customers for the use of their current accounts, even if these remain in credit, the Trustees consider it to be particularly reprehensible for those banks to have been so dilatory in passing on to their customers the benefits to their deposit accounts of the repeated rises in interest rates.

Funvini maintains an account in US dollars at its bank's branch in Panama so that donations sent from Britain can be converted into Colombian pesos when the exchange rate is favourable, rather than being converted automatically into pesos, regardless of the exchange rate, as has to happen when donations are sent direct to Colombia.

g) Since 2010, **Let The Children Live!** has sent its donations to **Funvini** via foreign exchange companies such as Custom House, Western Union and Moneycorp. The Trustees initially decided to do this because these companies offered more favourable exchange rates and lower transfer fees than Barclays provided. In more recent years, however, the use of these companies became the only practical means to send its donations because Barclays no longer permitted the transfer form to be signed by two authorised signatories in their own homes, but required them to come in together to sign the form in one of their branches. This was not practical, because the signatories

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

lived more than 180 miles - and more than three hours' drive - apart. Unfortunately, Barclays did not permit its customers to make transfers to Colombia via electronic banking.

Over the years, a total of more than £5,500,000 has been transferred to **Funvini** by means of these foreign exchange companies. This has involved more than 130 individual transactions, and these have been made with no difficulties and no losses. However, the Charity Commission has become concerned about the use of foreign exchange companies because - although their use by charities is perfectly legal - they are outside the regulated banking system, and their use involves a greater element of risk than transfers effected through the regulated banking system.

In 2019 the Charity Commission asked charities that used foreign exchange companies to mention this in their Annual Return; and this the charity duly did. As a result, the Commission summoned the Trustees to a virtual Compliance Meeting, which took place on 23rd June 2020. The representatives of the Commission expressed their concerns about the possible risks involved in the making of transfers to Colombia outside the regulated banking system.

The Trustees, for their part, explained why they considered this practice to be necessary in their case, and the steps they had taken to try to manage the risks involved. They also showed that a proper paper-trail existed for each transaction, and that no funds had ever been lost. Neither at the meeting nor subsequently was the Commission able to suggest a more practical way to effect these transfers.

The Trustees consulted their Solicitor about this practice, and he confirmed that it was legal, and that it was still within their powers to employ it. They therefore informed the Commission that whilst this continues to be the case they would continue to make use of foreign exchange companies to make transfers to **Funvini** until an alternative that is practical in their circumstances becomes available.

The Trustees reviewed this policy at their meeting on 14th June 2023. They decided that in view of the fact that it had continued to work perfectly satisfactorily, and that they had not become aware of any better alternative options, it would remain in force until it was reviewed again at their Autumn meeting in 2024, unless there had been any significant developments in the meanwhile.

In August 2024 Barclays said that they would now allow the charity to make international transfers telephonically, but the rate offered and the speed of the transfer were still inferior to those that were being offered by foreign exchange companies such as Convera and Equals. A small trial transfer will be made by Barclays new service for purposes of comparison before the Autumn meeting of the Trustees.

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

h) The cost-of-living crisis in the United Kingdom in 2022 has had a very severe and prolonged effect on the linked charities. Although their combined total income in 2023 was £81,363 (17.3%) more than in 2022, that had been £202,047 (30.6%) lower than it had been in 2021. And its combined total income in 2023 was £193,296 (25.6%) lower than it had been in 2020.

In the first seven months of 2024, the two charities' combined income was £5,174 (1.6%) more than in the same period the previous year. However, if Legacies and Income Tax recovered through Gift Aid are excluded, the income in this period in 2024 was £18,944 (9.1%) greater than in corresponding period in 2023.

This is significant because income from Legacies is completely unpredictable, and in 2023 Gift Aid was claimed on donations made by Standing Order, whereas no such claim had been made in 2024, because it is the Trustees' policy only to claim this every few years. Excluding these two extraordinary elements may therefore indicate that so far in 2024 there has been a somewhat more encouraging recovery in the charities' income from ordinary sources than the comparison of the gross figures suggests. However, the Trustees emphasise that this is still very far from certain.

i) In December 2012 the charity introduced the facility for credit card donations to be made online. In order to do this, the charity registered with the charity donation system CharityCheckout - now known as Enthuse - which continues to handle the whole process of taking credit card donations, and of paying them into the charity's bank account. No sensitive information now has to be handled by, or to pass through, the charity's web site.

j) The Trustees have implemented an anti-money-laundering policy in order to reduce the risk that anyone might try to make use of the charity for that purpose. There are no indications that any such attempt has ever been made.

k) Most of the funds raised by the charity are the results of appeals made in Catholic parishes, so it is clear that Christianity is the force that motivates the great majority of the charity's donors, but an increasingly - and sometimes aggressively - secular society is not conducive to the flourishing of charities that, like both **Let The Children Live!** and **Funvini**, remain firmly Christian in their ethos. The officials from the Charity Commission who attended the Compliance Meeting readily admitted that they had little experience of dealing with Christian charities; and they obviously had no real understanding of their particular ethos. There is a danger that such a lack of understanding could result in misunderstanding and misinterpretation.

The charity's Solicitor confirmed that he considers that the moral views that the charity and its supporters uphold "might be conservative but they are not radical". These views are not universally popular, and the Trustees are aware that they have a duty to "consider the charity's reputation". They know that the charity could fall

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

victim to the ‘cancel culture’ because the era in which Christians could disagree with some of the conventions and assumptions of secular thinking and still expect to be respected as decent members of society at large seems to be drawing to an end.

However, the Trustees believe that the damage that would be caused to the charity’s reputation among its supporters by being perceived to have abandoned or diluted its Christian principles would heavily outweigh any possible advantages of such action, even in merely prudential terms. Moreover, this would threaten the future existence of **Funvini** - and hence the welfare of the children who depend on it - because, as a specially Catholic charity, **Funvini** would not be able to accept funding from a source that was not in sympathy with its own moral views.

The Trustees are therefore concerned that there is a danger that their duty to “consider the charity’s reputation” may be interpreted in some quarters as a duty not to express views, or to fund activities, which - even though they are perfectly legal - are currently *unfashionable*. This, in turn, is likely to result in a tendency towards excessive caution and self-censorship by charity Trustees who became afraid of being considered ‘politically incorrect’ or insufficiently ‘woke’.

I) The Charity Commission also expressed their views about the reporting by the charity of the criticisms expressed by Venezuelan refugees in Medellín of the policies and failures of the extremely socialist Venezuelan government, which they blamed for the events and conditions that had obliged them to seek refuge in Colombia. However, it is hardly to be expected that many admirers of the present Venezuelan regime will be found amongst those who have had to flee from it or from the consequences of its policies.

The Trustees consulted their Solicitor on this point, and he said: “The Commission’s guidance is clear that charities can campaign for a change in the law, policy or decisions where such change would support the charity’s purposes. Charities can also campaign to ensure that existing laws are observed.” Therefore if the charity “identified government policy that negatively impacted on your beneficiaries then ‘speaking out’ on such an issue would be acceptable”.

Although the Trustees certainly do not consider it to be the charity’s mission to campaign on political issues, they therefore reserve the right to criticise - and to publish comments by third parties that are critical of - the Venezuelan government, the Colombian government, or the British government, or any other body that they believe to be wholly or partly responsible for any policy, decision or situation they consider to be prejudicial to the welfare of the children - born or unborn - whom **Funvini** serves.

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

m) Another cause for possible concern is the way that the attitude of the Colombian authorities towards the Venezuelan refugees/migrants has changed for the worse since the socialist President Petro came to power in 2022 and restored diplomatic relations with Venezuela.

Funvini's employees have reported that it is extremely rare to hear the Venezuelans in Medellín saying anything positive about the Maduro regime, whereas harsh criticisms of it are common. Many of these Venezuelans were really refugees more than migrants, and they are therefore deeply suspicious of the *rapprochement* between Bogotá and Caracas.

They fear that this may lead to them being forced to return to the clutches of the very regime from which they sought refuge in Colombia. The authoritarian Venezuelan government, which was still clinging to power in August 2024 despite having lost the elections that were held in the previous month, does not look kindly on any form of dissidence, and some of the refugees are alarmed about the risk of reprisals if they go home. So, although the Maduro regime is promoting a "Return to the Motherland" campaign, many of the exiles remain highly sceptical about this.

When Venezuelan exiles who are determined not to return home feel that they cannot remain in Colombia, they are often tempted to risk their lives by making a 60 mile trek through the jungle, swamps and mountains of the area between Colombia and Panama called the Darién Gap - where there are no roads.

This trek can take up to ten days because the terrain is extremely hazardous. The objective is to reach Central America - and, eventually to try to enter the United States illegally. From Yaviza in Panama to the US border is a further 2,700 miles, and another six international borders must be crossed on the way. The whole journey from Colombia to the US border is expensive and dangerous because it is controlled by the *Clan del Golfo* and other criminal gangs of drug-smugglers and *coyotes* (people-smugglers). Those who cannot pay them in cash may have to do so in sexual services. Nevertheless, according to the Panamanian government, more than 248,000 people crossed the Gap during 2022.

On 26th January 2024 the Colombian *Defensoría del Pueblo* (Ombudsman's Office) reported that 520,085 people - including 113,180 minors - had made the crossing in 2023; and that 328,650 (63.2%) of these people were Venezuelan. A report published by UNICEF on 15th May 2024 estimated that a further 800,000 people, including 160,000 children, are likely to have crossed by the end of 2024. The result of the Presidential and Congressional Elections in the United States may well have a significant impact on those who will do so in 2025.

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

In July 2023 one of the Colombian security guards at *Casa Bannatyne* decided to take this gamble; and the following month a Venezuelan cleaning lady at *Casa Walsingham* left with the same intention, accompanied by her boyfriend and her three children, aged seventeen, nine and two. The Trustees were relieved to hear that she and her children had managed to bypass the Darién Gap by sea, and that they had all eventually arrived safely in the United States.

n) Many Colombians fear that President Petro's government is manoeuvring to make constitutional "reforms" along Venezuelan lines that would enable it to remain in power indefinitely. If Colombia then became the target of international sanctions, it would become difficult or impossible to send funds there from the United Kingdom or the United States. Such sanctions would obviously have an immediate and disastrous effect on **Funvini**. The Trustees will therefore continue to monitor developments in Colombia with close attention.

o) The long-term loan of £225,000 made to the charity will eventually have to be paid back. As has been explained above, this money has now been loaned to **Funvini**, and the Trustees have therefore had to consider the risk that the Colombian charity might fail to return it. However, the Trustees are satisfied that the terms of the mortgage on *Casa Bannatyne* by which the loan has been secured have reduced this risk to the minimum. As has been mentioned above, the property was professionally valued in May 2024 at C\$2,631,811 (Colombian pesos), or slightly over £500,000.

If the worst came to the worst, and **Funvini** failed to meet - or were to be prevented from meeting - its obligations, the Trustees could reduce their annual grant to **Funvini** by £225,000, and the charity would therefore still be able to meet its own obligations to the benefactor.

p) In 2003 the Linked Charity established a notional benchmark for the salary of its Executive Director, with those of other Key Management Personnel being determined in reference to this. The Trustees did this by consulting the press to see what other charities were then offering for the posts that they were advertising.

For example, they noted that on 11th August 2003 The Children's Society advertised for a Youth Campaign Coordinator in London, with a maximum salary of £25,536. Applicants had to be under the ages of 25, and would therefore have had neither experience nor responsibilities commensurate with those of the Executive Director of **Let The Children Live!** At the other end of the spectrum, World Vision, a very much larger charity, advertised on 14th March 2003 for a Chief Executive with an annual salary of £70,000.

The Trustees therefore considered that a notional benchmark figure of £30,000 of basic salary would be appropriate, and they hoped to be able to sustain this at least in

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

line with inflation. According to the CPI UK Inflation Calculator (www.officialdata.org), £30,000 in 2003 would be the equivalent of £59,443.64 in August 2024 - without any increments in recognition of increased experience and responsibility - but the Trustees regret that the financial circumstances of the Linked Charity did not permit the salaries of the Key Management Personnel who are now employed by the Reporting Charity to be increased to that extent.

According to the 2023 Pay and Equalities Survey of almost 900 charity leaders published by the Association of Chief Executives of Voluntary Organisations (ACEVO), the median annual basic salary reported by charity C.E.O.s in the Spring of 2023 was £58,863. The Trustees therefore realise that if it ever became necessary to seek to replace the charity's Executive Director, it is probable that the present terms of remuneration would have to be improved considerably, and that this would require painful adjustments to its budget.

q) The constant intensification of the competition for funds is placing increasingly heavy burdens of work and stress on the charity's employees. The Trustees realise that an excessive work-load poses a risk to the charity's efficiency, and limits the possibilities for its expansion. Some extra help was provided in 2018 by an Office Trainee, but she left the charity's employment at the end of the year; and it is clear that a more experienced - and therefore more expensive - person will be required when funds permit a replacement to be appointed.

r) Fr Peter's recent illness has caused the length of his Autumn fund-raising tour of the United Kingdom to be reduced by half, and this is likely to have a significant impact on the charity's income. If he were to be incapacitated for a prolonged period, the Trustees know that it would not be easy for them to find a suitable replacement. Indeed, in such an eventuality, it might well be necessary to wind up the charity. For that reason they continued to ensure that it did not incur any debts or contractual obligations which could not be met from its reserves.

s) The salaries of **Funvini's** team of psychologists, social-workers, teachers and other staff constitute by far the largest item in the Colombian charity's monthly budget. It can do little to control these because they are calculated in terms of multiples of the Colombian National Minimum Wage, which is increased every year by government decree.

The outgoing Colombian government had enacted a reduction of the working-week by two hours to 38 hours, which came into force in 2023. Moreover, the new Colombian government has decreed that the extra night-time payments now have to be made to those who work after 6:00pm, rather than after 9:00pm, as had previously been the case. The government also decreed that the National Minimum Wage would

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

rise by 16% as from January 2023, and the salaries of **Funvini**'s employees all increased accordingly. A further increase of 12% was decreed as from January 2024.

This represents a compound increase of 29.9% in only two years. At present, **Let The Children Live!** is not in a position to provide the extra funding needed to cover these, but any reduction in its work force necessitates a corresponding reduction in the number of children who can be cared for safely in its various programmes. The Trustees very much regret that the statutory improvements in the working conditions of **Funvini**'s staff are having to be implemented at the cost of the suffering of the children for whom the Colombian charity can no longer provide services.

t) As the competition for donations becomes ever-more intense, **Let The Children Live!** faces an increasing need to develop new ways of appealing for the public's sympathy. There are constant appeals in the media for the victims of disaster, and stories and images of children who are being enabled to go to school and to avoid catastrophe tend to have less emotional impact than those that feature children who have fallen victim to it.

The charity may well need professional help to surmount this public-relations hurdle. In the meanwhile, the Trustees believe that the best way to retain the confidence of the charity's supporters is to be completely transparent about this problem, and to explain both what is happening and why it is happening.

In particular, the Trustees think that it is very important to stress what a very small proportion of the United Kingdom's Overseas Aid Programme is devoted to helping children in Colombia, in marked contrast to the enormous sums that British drug-users squander each year on Colombian cocaine and heroin. The money they spend on their 'recreational habit' helps significantly to fuel the violence and corruption in Colombia to which so many children there continue to fall victim.

Supporting charities like **Let The Children Live!** is one way by which people in Britain can help to undo some of this harm. Unfortunately, however, some people regard drug-consumers as innocent victims of their habit. They fail to recognise that the *purchase* of illegal drugs is *not* a 'victimless crime'; so they take offence when the charity maintains that drug-users ought to accept responsibility for the part that they each play in sustaining the drug-trade with countries like Colombia through their purchases.

According to a report in *The Daily Beast* on 11th August 2024 in relation to the Duke of Sussex's impending visit to Colombia, a friend of the Prince of Wales said, "Harry admitted to doing coke in his book. His trip to Colombia should include an admission that the country has been destroyed by narco-terrorists servicing wealthy drug users

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

in the West, and he should stand up and apologise for his own participation in that disgusting trade.”

The Trustees very much regret that the Duke does not seem to have made such an apology. They call on the government to a great deal more to educate the public about this in order to make the *purchase* of illegal drugs as socially unacceptable as the purchase of child pornography or of items made of ivory or animal fur.

u) As has been made clear above, the Trustees are very much aware of problems caused by the charity’s dependence on the income it receives from such unpredictable sources as Trusts and legacies. Attempts to reverse this trend are likely to require a significant increase in both the overall amount that the charity spends on fund-generation, and in the proportion of the charity’s expenditure that is used for this purpose.

The Trustees of **Let The Children Live!** fully support the measures being taken by **Funvini** in response to all the problems they have mentioned, and they will do their best to raise extra funds to help the Colombian charity to meet these grave and continuing challenges. However, it must be accepted that the outlook both for the remainder of 2024 and for 2025 is not at all encouraging.

Governance

Let The Children Live! is governed by a Board of Trustees/Directors, who usually meet twice a year. They are a small, well-integrated group of non-executive volunteers, who share the Christian principles upon which the charity was founded, and who are motivated by a commitment to the welfare of the children whom the charity exists to serve. The Trustees were delighted to welcome Mrs Gill Prosser to their ranks in 2022. She had been a faithful supporter of the charity ever since it was founded. On the other hand, the Trustees were saddened by the retirement at the end of 2022 of their colleague Mr George Ireland. He had indicated his wish to retire several years previously, but had loyally hung on until a replacement had been found and well-installed. The Trustees are most grateful for his many years of service.

The day-to-day conduct of the charity’s affairs are managed by Fr Peter Walters, as its Executive Director. None of the Trustees have any personal interests to declare, and all of them have signed the Trustees’ Code of Conduct, which includes provisions to manage any potential conflicts of interest.

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

There must always be a minimum of *three* Trustees and there may be a maximum of *five*. The policy of the Trustees in relation to potential candidates for election to the Board is that in addition to being legally qualified to serve, the person concerned should be one:

- of whose integrity and other qualities at least either one of the existing Trustees or the Founder has considerable personal knowledge;
- who has an established history of support for and interest in the charity;
- who would be willing to subscribe to the charity's Mission and Vision Statements, and to the Trustees' Code of Conduct, which contains a conflict of interest policy;
- who is likely to inspire the confidence of the charity's supporters;
- who is likely to be able to devote to the charity the time necessary to be an effective Trustee; and
- who would be able to attend the Trustees' meetings without undue inconvenience or expense.

It is the Trustees' policy to try to keep the affairs of the charity as simple as possible, and to conduct them with the minimum of formality and bureaucratic procedures compatible with efficiency and compliance with the law; and that such professional expertise and advice as may be necessary should normally be obtained externally.

Because a new Trustee must already have some knowledge of the charity, and because the governance of its affairs has been designed to be so straightforward, the process of induction normally consists of a briefing by the Director and the other Trustees, and the reading of the Charity Commission's publication *The Essential Trustee*. The Trustees may subsequently undertake such further reading or training as they deem necessary.

However, as has been mentioned above, the Trustees continue to regard with grave concern the failure of the Government and of the Charity Commission to value and protect the essentially 'amateur' status of the Trustees of small charities. They suspect that part of the problem here may stem from the lack of a distinction in law between Non-Governmental Organisations (NGOs) and charities.

Each of these types of not-for-profit body has a valuable role to play in contemporary society, but although they have elements in common, their regulatory needs and, indeed, their whole ethos tends to be very different. NGOs require detailed regulation and considerable formality in their structures and procedures, particularly if their funding depends on grants from - or contracts with - statutory bodies.

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

In the case of small charities, however, any excess of regulation or formality may prove stifling. They rely for their governance upon the good will and enthusiasm of part-time, non-specialist volunteers whose mentality reflects that of the private donors upon whose generosity their income chiefly depends.

The Trustees remain firmly of the opinion that the tendency towards over-regulation poses a real threat to the survival of small charities like **Let The Children Live!** because the greater the administrative burden, the harder it will be to attract new Trustees; and the more disproportionate the administrative costs, the more difficult it will become to inspire the generosity of donors who wish their money to be used for the benefit of children, not for the funding of bureaucracy. Every aspect of the regulation of charities ought always itself to be subject to strict and clear 'public benefit' criteria, including the regular evaluation of the cost-effectiveness of any public reporting burden that it imposes on smaller charities.

Responsibilities of the Trustees

The Charities Act 2011 requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its income and expenditure for that period. In preparing those financial statements, the Trustees are required:

- to select suitable accounting policies and then apply them consistently;
- to make judgements and estimates that are reasonable and prudent;
- to comply with applicable accounting standards subject to any material departures disclosed and explained in the financial statements; and
- to prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its operations.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the charity's assets, and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

Independent Examination

The Trustees share the view expressed in *The Government Response to the Consultation on Charity Audit and Independent Examination* (2015) that, except in special circumstances, “professional independent examination is a more proportionate form of scrutiny” than a full Audit for a charity with an annual income below the government’s threshold of £1,000,000.

In preparing this Report, the Directors have taken advantage of the small companies exemption provided by section 415A of the Companies Act 2006.

A resolution to re-appoint Forvis Mazars LLP as Independent Examiners was passed by the Trustees at their meeting on 18th June 2024.

Approved by the Trustees, and signed on 11th September 2024 on their behalf by



Paulette Brown,
Chairman

Let The Children Live!
2, Roberts Road
Doncaster
DN4 0JW

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LET THE CHILDREN LIVE!

I report on the Financial Statements of **Let The Children Live!** for the year ended 31st December 2023, which are set out on pages 55 to 66.

Respective responsibilities of Trustees and Examiner

The Trustees (who are also the Directors of the Reporting Charity for the purposes of company law) are responsible for the preparation of the Financial Statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the Financial Statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for Independent Examination, I report in respect of my Examination of the charity's Financial Statements as carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my Examination I have followed the directions given by the Charity Commission under section 145(b) of the 2011 Act.

This Report, including my Statement, has been prepared for and only for the charity's Trustees as a body. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body for my Examination work, for this Report, or for the statements I have made.

Basis of Independent Examiner's Report

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

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LET THE CHILDREN LIVE!

Independent Examiner's Statement

Since the charity's gross income exceeded £250,000, your Examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

In connection with my Examination, which is complete, no matters have come to my attention which give me reasonable cause to believe that in any material respect:

- accounting records were not kept in respect of **Let The Children Live!** in accordance with section 386 of the 2006 Act; or
- the Financial Statements do not accord with those records; or
- the Financial Statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the Financial Statements give a 'true and fair' view which is not a matter considered as part of an Independent Examination; or
- the Financial Statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the Examination to which, in my opinion, attention should be drawn in order to enable a proper understanding of the Financial Statements to be reached.


David Hoose (Sep 26, 2024 16:00 GMT+1)

David Hoose FCA

Forvis Mazars LLP
2, Chamberlain Square
Birmingham
B3 3AX

Sep 26, 2024

**STATEMENT OF FINANCIAL ACTIVITIES
AGGREGATED ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2023**

	Notes	Unrestricted funds 2023	Restricted funds 2023	Total funds 2023	Total funds 2022
INCOME:					
Voluntary Income:					
General Donations		397,616	0	397,616	389,152
Shop Donations		1,933	0	1,933	2,414
Trust Donations		10,750	0	10,750	13,525
Legacies		11,381	0	11,381	30,041
Income Tax Recovered		96,856	0	96,856	18,940
		<u>518,536</u>	<u>0</u>	<u>518,536</u>	<u>454,072</u>
Trading Activities					
Sales - Mail Order		53	0	53	41
Sales - Walsingham Shop		15,273	0	15,273	14,869
		<u></u>	<u></u>	<u></u>	<u></u>
Investment Income:					
Interest Receivable		16	0	16	0
Foreign Currency Valuation		0	0	0	967
		<u></u>	<u></u>	<u></u>	<u></u>
TOTAL INCOME		<u>533,878</u>	<u>0</u>	<u>533,878</u>	<u>469,949</u>
EXPENDITURE:					
Expenditure on Raising Funds	3	31,772	0	31,772	32,099
Expenditure on Charitable Activities	4	568,660	0	568,660	590,307
		<u></u>	<u></u>	<u></u>	<u></u>
TOTAL EXPEND ITURE		<u>600,432</u>	<u>0</u>	<u>600,432</u>	<u>622,406</u>
NET (EXPENDITURE) / INCOME	5	(66,554)	0	(66,554)	(152,457)
RECONCILIATION OF FUNDS:					
TOTAL FUNDS BROUGHT FORWARD		<u>212,113</u>	<u>0</u>	<u>212,113</u>	<u>364,570</u>
TOTAL FUNDS CARRIED FORWARD	13	<u>145,559</u>	<u>0</u>	<u>145,559</u>	<u>212,113</u>

This Statement of Financial Activities includes all gains and losses recognised in the year. All incoming resources and resources expended relate to continuing activities.

LET THE CHILDREN LIVE! - Company No. 07140869 - Registered Charity No. 1159113

**AGGREGGATED BALANCE SHEET
31ST DECEMBER 2023**

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible Assets	7	<u>2,508</u>	<u>1,745</u>
CURRENT ASSETS			
Debtors (amounts falling due within one year)	8	977	594
Debtors (amounts falling due after more than one year)	9	225,000	225,000
Bank and Cash		<u>161,138</u>	<u>221,163</u>
		<u>387,115</u>	<u>446,757</u>
CREDITORS - AMOUNTS DUE WITHIN ONE YEAR	10	<u>(19,064)</u>	<u>(11,389)</u>
NET CURRENT ASSETS		368,051	435,368
CREDITORS - AMOUNTS DUE AFTER MORE THAN ONE YEAR	11	<u>(225,000)</u>	<u>(225,000)</u>
NET ASSETS		<u><u>145,559</u></u>	<u><u>212,113</u></u>
UNRESTRICTED FUNDS	13	145,559	212,113
RESTRICTED FUNDS	13	<u>0</u>	<u>0</u>
TOTAL FUNDS		<u><u>145,559</u></u>	<u><u>212,113</u></u>

For the year ending 31st December 2023 the Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The Members have not required the Company to obtain an audit of its accounts for the year in question in accordance with section 476, and the Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These Financial Statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006 and in accordance with 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).

Approved and authorised for issue by the Directors/Trustees,
and signed on 11th September 2024 on their behalf by



Paulette Brown,
Chairman

**BALANCE SHEETS OF REPORTING CHARITY 1159113 AND LINKED CHARITY 1159113-1
31ST DECEMBER 2023**

	Notes	2023 £	2022 £
BALANCE SHEET - REPORTING CHARITY 1159113			
FIXED ASSETS			
Tangible Assets	7	<u>2,508</u>	<u>1,745</u>
CURRENT ASSETS			
Debtors (amounts falling due within one year)	8	938	594
Debtors (amounts falling due after more than one year)	9	225,000	225,000
Bank and Cash		<u>63,951</u>	<u>111,477</u>
		<u>289,889</u>	<u>337,071</u>
CREDITORS - AMOUNTS DUE WITHIN ONE YEAR	10	<u>(15,848)</u>	<u>(8,824)</u>
NET CURRENT ASSETS		274,041	328,247
CREDITORS - AMOUNTS DUE AFTER MORE THAN ONE YEAR	11	<u>(225,000)</u>	<u>(225,000)</u>
NET ASSETS		<u><u>51,549</u></u>	<u><u>104,992</u></u>
UNRESTRICTED FUNDS	13	51,549	104,992
RESTRICTED FUNDS	13	<u>0</u>	<u>0</u>
TOTAL FUNDS		<u><u>51,549</u></u>	<u><u>104,992</u></u>
BALANCE SHEET - LINKED CHARITY 1159113-1			
CURRENT ASSETS			
Debtors (amounts falling due within one year)	8	<u>39</u>	<u>0</u>
Bank and Cash		<u>97,187</u>	<u>109,686</u>
		<u>97,226</u>	<u>109,686</u>
CREDITORS - AMOUNTS DUE WITHIN ONE YEAR	10	<u>(3,216)</u>	<u>(2,565)</u>
NET CURRENT ASSETS		<u>94,010</u>	<u>107,121</u>
NET ASSETS		<u><u>94,010</u></u>	<u><u>107,121</u></u>
UNRESTRICTED FUNDS	13	94,010	107,121
RESTRICTED FUNDS	13	<u>0</u>	<u>0</u>
TOTAL FUNDS		<u><u>94,010</u></u>	<u><u>107,121</u></u>

**AGGREGATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31ST DECEMBER 2023**

		2023 £	2022 £
	Note		
Cash flows from operating activities:			
Net cash provided by (used in) Operating Activities	A	(58,442)	(145,761)
Net cash provided by (used in) Investing Activities		16	967
Net cash provided by (used in) Financing Activities		0	0
Purchase of Tangible Fixed Assets		(1,599)	0
Net cash provided by (used in) financing activities		(60,025)	(144,794)
Cash and cash equivalents at the beginning of the reporting period		221,163	365,958
Cash and cash equivalents at the end of the reporting period	B	161,138	221,164

**NOTE A Reconciliation of Net Expenditure to Cash Flow
from Operating Activities**

Net Movement in Funds	(66,554)	(152,457)
Less Investment Income	(16)	(967)
Decrease/(Increase) in Debtors	(383)	6,032
(Decrease)/Increase in Creditors	7,675	1,049
Add back Depreciation	836	582
Net cash provided by(used in) Operating Activities	(58,442)	(145,761)

NOTE B Analysis of cash and cash equivalents

Cash in hand	161,138	221,163
Total cash and cash equivalents	161,138	221,163

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023**

1 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities, 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)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

After considering the future potential impact of the COVID-19 pandemic, the Trustees consider that the Charity has sufficient reserves available to it to secure its immediate future for the next 12 to 18 months; and on that basis the Charity is a going concern.

Income

Income is recognised once the Charity has entitlement to the resources, it is probable that the resources will be received and their monetary value can be measured with sufficient reliability.

Expenditure

All expenditure is accounted for on an accruals basis and is recognised when there is a legal or constructive obligation to pay the expenditure. All costs have been directly attributed to one of the functional categories of expenditure in the SOFA. The charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

Expenditure on charitable activities

The expenditure on charitable activities includes payments to related undertakings, support costs and governance costs.

Restricted Funds

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or through the terms of an appeal.

Unrestricted Funds

The Designated Fund represents the proportion of the unrestricted funds which the Trustees consider is immediately available to them for the purpose of assisting children and young people in Colombia in accordance with the policy agreed by the Trustees. The remainder is held to protect the charity against fluctuations in income.

Fixed Assets and Depreciation

Items of a capital nature costing in excess of £200, or with an economic life of more than 4 years, are included in fixed assets. Depreciation is calculated to write off the cost less estimated residual value of fixed assets on a reducing balance basis over their estimated useful lives.

2 LEGAL STATUS OF THE CHARITY

The charity is a company registered in England Wales (No. 07140869). It is limited by guarantee, and has no share capital. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of its registered Office is: 2, Roberts Road, Doncaster DN4 0JW.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023**

	2023 £	2022 £
3 AGGREGATED EXPENDITURE ON RAISING FUNDS		
Appeals	5,963	7,735
Shop	3,881	3,735
Staff costs	21,928	20,628
	<u>31,772</u>	<u>32,098</u>
4 AGGREGATED CHARITABLE ACTIVITIES		
Development Education costs:		
General	770	0
Staff costs	645	0
	<u>1,415</u>	<u>0</u>
* Donations made to Funvini	<u>379,627</u>	<u>397,489</u>
Fieldwork costs:		
General	19,347	25,756
Staff costs	65,275	61,155
	<u>84,622</u>	<u>86,911</u>
Support Costs:		
General	61,709	65,317
Governance	5,634	5,670
** Staff costs	35,653	34,920
	<u>102,996</u>	<u>105,907</u>
Total Charitable Activities:	<u><u>568,660</u></u>	<u><u>590,307</u></u>

*** Funvini**

Let The Children Live! has the right to nominate a member of the Board of the Colombian charity Fundación ¡Vivan Los Niños! (Funvini). This representative has a voice but not a vote. In 2023 the representative nominated was Fr Peter Walters.

**** Support Costs — Staff**

No person was paid more than £60,000 in either year.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023**

		2023	2022
		£	£
5 AGGREGATED NET MOVEMENT IN FUNDS			
The net movement in funds is after charging:			
Independent Examiner's fees		5,634	5,670
Employment costs	6	123,501	116,703
Depreciation of owned tangible assets	7	836	582
		=====	=====
6 STAFF COSTS			
Salaries		99,549	93,239
National Insurance		2,799	4,440
Pension		21,153	19,024
		=====	=====
		123,501	116,703
		=====	=====
The average number of persons employed by the Charity during the year was as follows:			
		Number	Number
Administration & Shop		3	3
Field-work & Appeals		1	1
		=====	=====

The Charity considers that its Key Management Personnel comprise the Trustees, the Executive Director and the Administrator. No Trustees received any remuneration or were repaid any expenses for either year. The total employment benefits - including employer's National Insurance and pension contributions - of the Key Management Personnel were £98,867 (2022: £92,005). No employees had salaries in excess of £60,000 in either year.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023**

7 FIXED ASSETS

	Plant and Equipment £	
COST		
Accumulated	7,044	
Additions	1,599	
Disposals	5,299	
At 31st December 2023	3,344	
DEPRECIATION		
Accumulated depreciation at 1 January 2023	5,299	
Charge for year	836	
Disposals	5,299	
Accumulated depreciation at 31 December 2023	836	
NET BOOK VALUE		
At 31st December 2023	2,508	
At 31 December 2022	1,745	
Depreciation Rate	25% RB	

**8 AGGREGATED DEBTORS -
AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Gift Aid receivable	977	594

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023**

	2023 £	2022 £
8 REPORTING CHARITY DEBTORS - AMOUNTS FALLING DUE WITHIN ONE YEAR		
Gift Aid receivable	938	594
	<u>938</u>	<u>594</u>

8 LINKED CHARITY DEBTORS - AMOUNTS FALLING DUE WITHIN ONE YEAR		
Gift Aid receivable	39	0
	<u>39</u>	<u>0</u>

9 DEBTORS - AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR *

Loan to Funvini	225,000	225,000
The Reporting Charity's loan is secured against a property owned by Funvini , is interest-free, and is repayable in 2029.	<u>225,000</u>	<u>225,000</u>

* The Linked Charity did not - in either year - have any Debtors with amounts falling due after more than one year.

10 AGGREGATED CREDITORS - AMOUNTS FALLING DUE WITHIN ONE YEAR

Trade Creditors	2,533	2,762
Other Creditors	5,474	3,125
Accruals	11,057	5,502
	<u>19,064</u>	<u>11,389</u>

**10 REPORTING CHARITY CREDITORS
- AMOUNTS FALLING DUE WITHIN ONE YEAR**

Trade Creditors	2,533	2,762
Other Creditors	5,474	3,125
Accruals	7,842	2,937
	<u>15,849</u>	<u>8,824</u>

**10 LINKED CHARITY CREDITORS
- AMOUNTS FALLING DUE WITHIN ONE YEAR**

Accruals	3,215	2,565
	<u>3,215</u>	<u>2,565</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023**

	2023 £	2022 £
11 REPORTING CHARITY CREDITORS		
- AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR *		
Loan from Benefactor	(225,000)	(225,000)
The loan is interest free and repayable in 2029.	<u> </u>	<u> </u>

* The Linked Charity did not - in either year - have any Creditors with amounts falling due after more than one year.

12 REPORTING CHARITY PENSION COMMITMENTS *

The Company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Company in an independently administered fund. The pension cost charge represents contributions payable by the Company to the fund, and amounted to £21,153 (2022: £19,024). Contributions totalling £1,703 were payable to the fund at the balance sheet date (2022: £1,180).

* The Linked Charity did not have any Pension Commitments in either year.

13 AGGREGATED ANALYSIS OF FUNDS

	2023			
	Unrestricted		Restricted	
	General	Designated	Funvini	Total
	fund	fund	fund	£
	£	£	£	
Income	533,878	0	0	533,878
Expenditure	600,432	0	0	600,432
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net inflow/(outflow) of funds	(66,554)	0	0	(66,554)
Transfer between funds	66,554	(66,554)	0	0
Balances at beginning of year	50,000	162,113	0	212,113
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Balances at end of year	50,000	95,559	0	145,559
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

The Trustees designate funds held at the year end in excess of their reserve policy for the benefit of **Funvini** because of fluctuations in the rate of exchange between the pound and the Colombian peso.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023**

**13 REPORTING CHARITY -
ANALYSIS OF FUNDS**

2023

	Unrestricted General fund £	Designated fund £	Restricted Funvini fund £	Total £
Income	524,685	0	0	524,685
Expenditure	597,615	0	0	597,615
Net inflow/(outflow) of funds	(66,554)	0	0	(72,930)
Transfer between funds	55,495	(55,495)	0	0
Balances at beginning of year	50,000	57,045	0	107,045
Balances at end of year	50,000	1,550	0	51,550

**13 LINKED CHARITY -
ANALYSIS OF FUNDS**

	Unrestricted fund £	Restricted fund £	Total funds £
Income	9,193	0	9,193
Expenditure	9,193	0	2,817
Net inflow/(outflow) of funds	6,376	0	6,376
Balances at beginning of year	105,069	0	105,069
Balances at end of year	94,010	0	94,010

14 CORPORATION TAX

The charity is exempt from tax on income to the extent that these are applied to its charitable objects.

15 RELATED PARTIES

Included within creditors - amounts falling due after one year (Note 11) is an interest-free loan of £225,000. This was made by a related party to the reporting charity, and is repayable in 2029.

16 LINKING OF ACCOUNTS

On 26th July 2021 the Charity Commission confirmed that the Reporting Charity should be linked to the charity Let the Children Live! (charity registered with the Charity Commission No. 1159113-1, originally 1013634) for the purposes of Part 4 (registration) and Part 8 (accounting) of the Charities Act 2011.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023**

17. STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST DECEMBER 2022

	Notes	Unrestricted funds 2022	Restricted funds 2022	Total funds 2022
INCOME				
Voluntary Income				
General Donations		389,152	0	389,152
Shop Donations		2,414	0	2,414
Trust Donations		8,100	5,425	13,525
Legacies		30,041	0	30,041
Income Tax Recovered		18,940	0	18,940
		<u>448,647</u>	<u>5,425</u>	<u>454,072</u>
Trading Activities				
Sales - Mail Order		41	0	41
Sales - Walsingham Shop		<u>14,869</u>	<u>0</u>	<u>14,869</u>
Investment Income				
Interest Receivable		0	0	0
Foreign Currency Valuation		<u>967</u>	<u>0</u>	<u>967</u>
TOTAL INCOME		464,524	5,425	469,949
EXPENDITURE				
Raising Funds		32,099	0	32,099
Charitable Activities		<u>584,882</u>	<u>5,425</u>	<u>590,307</u>
TOTALEXPENDITURE		616,981	5,425	622,406
NET (EXPENDITURE) / INCOME		(152,457)	0	(152,457)
RECONCILIATION OF FUNDS: TOTAL FUNDS BROUGHT FORWARD		<u>364,570</u>	<u>0</u>	<u>364,570</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>212,113</u></u>	<u><u>0</u></u>	<u><u>212,113</u></u>

LET THE CHILDREN LIVE!

England & Wales - Charity number 1159113

Accounts



LET THE CHILDREN LIVE!®

LIFE IN ITS FULLNESS
FOR CHILDREN IN COLOMBIA

Charity registered with the Charity Commission No. 1159113



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letthechildrenlive@mac.com - www.letthechildrenlive.org

AGGREGATED FINANCIAL STATEMENTS

31st DECEMBER 2022

LET THE CHILDREN LIVE!

	Page
GENERAL INFORMATION	1
REPORT OF THE DIRECTORS	
Introduction	2
Partner Organisation	3
Objects	4
Mission and Vision	4
Colombian Context	5
Principal Activities	15
Finance	29
Property	34
Human Resources	34
Public Benefit	35
Risk Management	35
Governance	48
Responsibilities of the Trustees	50
Independent Examination	50
REPORT OF THE INDEPENDENT EXAMINER	51
AGGREGATED STATEMENTS OF FINANCIAL ACTIVITIES	53
AGGREGATED BALANCE SHEET	54
AGGREGATED STATEMENT OF CASH FLOWS	56
NOTES TO THE FINANCIAL STATEMENTS	57

LET THE CHILDREN LIVE!

GENERAL INFORMATION

COMPANY NUMBER:	07140869
REGISTERED CHARITY NUMBERS:	1159113 1159113-1
DIRECTORS:	Miss P. Brown (Chairman) Fr S. Goodman Mrs G. Prosser
COMPANY SECRETARY:	Miss P. Allan
REGISTERED OFFICE:	2, Roberts Road Doncaster DN4 0JW
BANK:	Barclays Bank PLC 54, High Street Worcester WR1 2QQ
SOLICITORS:	Brabners Chaffe Street LLP Horton House Exchange Flags Liverpool L2 3YL
INDEPENDENT EXAMINER:	David Hoose FCA Mazars LLP 2, Chamberlain Square Birmingham B3 3AX

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

The Directors/Trustees present their Report for the year ended 31st December 2022.

Introduction

Let The Children Live! is a Charitable Company limited by guarantee, registered in England and Wales, incorporated on 20th January 2010 and registered as a Charity on 6th November 2014. The Company was established under a Memorandum of Association which established the objects and powers of the Charitable Company; and it is governed under its Articles of Association. In the event of the Company being wound up the Members are required to contribute an amount not exceeding £1. The Directors of the Company are also its Trustees for the purposes of charity law.

Let The Children Live! was set up by the Trustees of the Charitable Trust of the same name (Registered Charity No. 1159113-1, originally 1013634), which was founded by Father Peter Walters at the Shrine of Our Lady of Walsingham, Norfolk, in 1992. The same people are the Trustees of both charities.

Fr Peter asked the Trustees of the Trust to set up the Company in order:

- to consolidate and extend the work he had begun through the Trust;
- to make the specifically Christian principles and nature of this work more explicit and secure; and
- to provide this work with an incorporated structure in which the liability of the Trustees would be limited.

Although Fr Peter is recognised as being the Founder of both charities, he is not a Trustee of either of them. He was employed by the Trust as its Executive Director until 31st December 2016; and the following day he became employed as the Executive Director of the Company.

When the Company was established, it was agreed that this new body should gradually take over the work of the Trust, and that once all of the assets and liabilities of the latter had been transferred to the former, the Trust would eventually be wound up in order to avoid the unnecessary expenditure of time and money involved in running two charities for the same purpose.

By the end of 2016 the Company was ready to take over the operational responsibilities of the Trust; and it duly did this on 1st January 2017. The Company then became the workhorse in the partnership between the two “related undertakings”.

The employees of the Trust agreed that their contracts of employment should be transferred to the Company as from 1st January 2017. The Trustees decided that the tangible assets of the Trust should be made over to the Company on that day; and they arranged for the leases of the three properties rented by the Trust to be taken over by the Company on the same date. Consequently, thenceforward the Trust has no longer had any employees, tangible assets or leased premises of its own: but it has been able to benefit, free of charge, from those of the Company.

Although, as has been mentioned above, the Trustees had initially expected to be able to wind up the Trust within a quite limited timespan, they found that some regular donors had set up their Standing Orders without giving their contact details to the Trust, so it was not possible to contact them to ask them to transfer their Standing Orders from the Trust to the Company. Others simply ignored repeated requests to make this transfer.

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

The Trustees feared that the income from these donors would be lost if the Trust were to be wound up, so they allowed it to remain in existence year after year in a semi-dormant state, simply serving as the recipient of this income. However, on 14th December 2020 the Charity Commission told the Trustees that they “should review all available options by 31 May 2021 for effectively winding up the Trust by an appropriate time and transferring all assets/donations to the Charity, taking into account any appropriate professional advice.”

The Trustees therefore consulted their Solicitor, who said that in view of the net annual income of more than £10,000 in standing orders and Gift Aid that was likely to be lost if the Trust were to be wound up, he did not consider that this would be in its best interests. He therefore suggested that the Trustees should instead apply to the Charity Commission for the Trust to be “linked” to the Company. The Trustees accepted this advice, and made the necessary application.

On 26th July 2021 the Charity Commission agreed that the Trust (No. 1013634) should be linked to the Company (No. 1159113) for the purposes of Part 4 (registration) and Part 8 (accounting) of the Charities Act 2011. The Commission also decided that the number of the Trust should be changed to 1159113-1.

In order to avoid confusion, hereafter in this Report, the *Company* will be referred to as the “Reporting Charity”, and the *Trust* will be referred to as the “Linked Charity”. When the linked charities are referred to *jointly*, they will simply be called either “**Let The Children Live!**” or “the charity”.

Partner Organisation

The charity’s operational Partner Organisation in Colombia is **Fundación ¡Vivan Los Niños! (Funvini)** a Charitable Foundation that the Trustees asked Fr Peter to set up in 1994 to serve this purpose. It is, however, a separate organisation, subject to Colombian law, and with its own *Junta Directiva* (Board of Trustees) to manage its affairs.

In order to promote transparency and cooperation between **Funvini** and **Let The Children Live!**, an important part of Fr Peter’s work is to act as the non-voting Permanent Representative of the British charity on the *Junta Directiva* of the Colombian one. He is therefore usually based in Medellín for more than half of the year. Further contact is provided by occasional visits made to **Funvini** by the Trustees of **Let The Children Live!** For example, the Chairman of the Trustees made such visits in 2013, 2014 and 2017; She had planned to make her next visit in August 2020, but unfortunately this was not possible because of the Covid pandemic. The ongoing complications in intercontinental travel prevented her from going in 2021 or 2022; but she was at last able to go in August 2023.

The accounts of **Funvini** for 2022 were subjected to a full Audit by an independent *Revisora Fiscal* in 2023, and were certified to be in order. **Funvini**’s Child Protection Officer confirmed that its Child Protection Policy had continued to work satisfactorily in 2022, and that no irregularities had come to her notice.

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

Objects

The Objects of the Linked Charity are: “to relieve children and young persons anywhere in the world but particularly in Colombia who are in conditions of sickness, need, hardship and distress by the provision of medical supplies, clothing, food, shelter and in such other charitable ways the Trustees may determine.”

Similarly, the Objects of the Reporting Charity are:

(i) to relieve street-children and young persons anywhere in the world particularly (but without prejudice to the generality of the foregoing) in the Republic of Colombia who are in conditions of sickness, need, hardship and distress by the provision of medical supplies, clothing, food, shelter and in such other Charitable ways as the Trustees may determine;

(ii) to advance the education of the public by the following:

- the provision of education and training of such children and young persons, and to advance their formation within the doctrines and principles of the Christian faith;
- furthering research into the causes and nature of the conditions and behaviour of such children and young people, and into the means of their improvement; and the dissemination of the useful results of such research for the benefit of the public; and
- the provision of Development Education (education on social, health and economic issues), in the United Kingdom and elsewhere in relation to the conditions and behaviour of such children and young people, in particular but not exclusively through delivery of education in schools.

(iii) to preserve and protect the health of such children and young people by assisting in the prevention of substance abuse and delinquency; and in their protection from violence, cruelty, danger or exploitation and other violations of their human rights.

Mission and Vision

In accordance with these Objects and the Founder’s intentions, the Trustees defined the charity’s Mission as being “to promote the welfare and education of street-children and other young people who are in conditions of hardship, danger or distress, in the Republic of Colombia or elsewhere, so that they ‘may have life and have it to the full’, by means of obtaining and providing financial and technical support for the work of **Fundación ¡Vivan Los Niños! (Funvini)** and of other similar organisations.”

In their Vision Statement, the Trustees proclaimed that the charity would aspire “to develop the expertise and capacity to obtain and provide the financial and technical resources required to enable **Fundación ¡Vivan Los Niños! (Funvini)** to become a leading developer in the Republic of Colombia of innovative, reproducible, small-scale, high-quality programmes, designed and conducted in accordance with Christian teaching and principles, and intended to assist, educate and protect street-children and other young people at high social risk, to prevent their falling into delinquency and substance-abuse, and to facilitate their reintegration into the family, school and society; and also to obtain and provide resources to help other organisations to develop programmes of a similar nature elsewhere.”

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

As their very names proclaim, both **Let The Children Live!** and **Fundación ¡Vivan Los Niños!** are staunchly pro-life organisations, firmly committed to the protection of the lives and well-being of children from the moment of their conception until the time of their natural death. In traditional Christian moral teaching, certain acts - including abortion, euthanasia and suicide - have been, and continue to be, considered to be intrinsically wrong in all cases, and can never be morally justifiable under any circumstances. This teaching received its clearest modern expression in St John Paul II's great Encyclical *Veritatis Splendor* (1993). No matter how superficially attractive, benign or advantageous they may appear, it can never really be in a person's true interest to commit, participate in, consent to, or be the subject of, acts that are intrinsically wrong.

These moral principles are the basis of the policies of both **Let The Children Live!** and **Funvini**. As the British charity's Solicitor has confirmed, these views are not extremist: they are perfectly moderate and legitimate expressions of deeply-held and rationally justifiable convictions that are not anti-anyone, or anything-phobic. Like those of their benefactors, they are just pro-Christian, pro-life and pro-children. Any attempt to impose any other interpretation on the contents of this Report would constitute a misunderstanding of the Trustees' intentions, and a wilful misrepresentation of their views.

The Context of the Charity's Activities

In 2022 the work of **Let The Children Live!** was focused on supporting that of **Fundación ¡Vivan Los Niños! (Funvini)** with street-children and other children and young people at high social risk in the city of Medellín. A total of 425 children were helped by **Funvini** during the year. Of these, 263 benefitted directly from the charity's programmes; and a further 162 children - mostly younger brothers and sisters of the main group - also received indirect benefits of various kinds.

For both **Let The Children Live!** and **Funvini**, every year since 2007 has been impacted by the fluctuations in the value of Sterling against the Colombian Peso (C\$). At the beginning of July 2006, £1 was worth C\$5,030: and in 2022 the average exchange rate received by **Funvini** was £1+ C\$5,059.34. This represented a slight decrease of 1.1% on the average rate in 2021; and it left the pound worth only 0.6% more than it had been in 2006. On 22 February 2023, the mid-market rate for the pound rose to £1=C\$6,009.81: but unfortunately by 1st August 2023 it had fallen back to only £1=C\$5,035.55. The average rate received by **Funvini** in the first seven months of 2023 was £1=C\$5,497.93.

The damage caused by the many years of a weak pound has been made worse by the effect of inflation in Colombia. The peso had an average inflation rate of 4.37% per year between 2006 and 2023, producing a cumulative price increase of 123.84% in that period. The annual inflation rate in June 2023 was 12.1%. The failure of the pound to rise proportionately against the peso between 2006 and 2023 therefore represents a fall of about the same amount as inflation in the purchasing power of the charity's donations to **Funvini**. In 2006 the charity donated a total of £423,595. In order to have the same purchasing power in Colombia in 2023 as that sum had in 2006, the charity would need to donate £948,175 to **Funvini** this year.

According to the most recent version of the *End of Childhood Index*, a statistical survey of 180 countries published by Save The Children in its *Global Children Report 2021*, Colombia ranked 132nd in terms of the best places in which to be a child. The United Kingdom was ranked 28th. And

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

whereas in a Gallup pole in 2021 Colombia was rated the happiest country in the world, in the World Happiness Index for 2023 Colombia was ranked only 72nd out of 137 countries. This was based on a three-year-average 2020-22. And in terms of the happiness gaps between the top and bottom halves of each country's population for the same period, Colombia was ranked 103rd.

According to an article in *El Tiempo* on 21st March 2023, among the factors that are considered to affect Colombia's ranking in the Index are the perception of corruption, security guarantees and defence of human rights, as well as expectations of life, health, work and decent living conditions. Medellín Citizen Perception Survey 2022 found that the percentage of families with children under six who reported that a member of the household ate fewer than three meals per day because they didn't have enough food had risen from 24% in 2017 and 2019 to 29% in 2022. This was the highest figure in the last 17 years. Similarly, 29% of the citizens stated that not only had the economic situation of their households not recovered to its pre-pandemic level, but that it had actually continued to deteriorate in the last year.

Fewer than half of Medellín's inhabitants felt safe in the city. Robberies in the street were perceived to be the worst problem. During 2022, a total 28,142 cases of theft from persons were reported in the city. This was a 20% increase over the previous year's total.

On the other hand, on 11th July 2022 *Time Out* published an article in which Medellín was ranked third in its list of *The 53 Best Cities in the World in 2022*. Medellín was only beaten by Edinburgh and Chicago. The article explained, "Every year, we quiz thousands of city-dwellers worldwide about life in their hometown right now. We want to know about the restaurant scene and the bar circuit. The theatre and the art galleries. The nightlife and the dating apps. What the neighbours are like and which neighbourhoods are actually cool. The idea is to create a global snapshot of city living, and point people in the direction of the places locals are really raving about."

Evidently, the survey that produced this very upbeat assessment of life in Medellín was only responded to by those fortunate few of its inhabitants who had the money to be involved in "the restaurant scene and the bar circuit" as customers rather than as waiters, cooks, washers-up or cleaners. The article is also unlikely to have reflected the views of the children who fell victim to sexual exploitation as a consequence of the city's "nightlife and the dating apps".

However, Medellín's annual Quality of Life Report *Medellín Cómo Vamos 2021* painted a much less rosey picture of the city than *Time Out*, based on more than 500 indicators, mostly taken from official sources. Luis Fernando Agudelo Henao, the Director of the Report, stated that it showed that since "the pandemic, the highest levels of poverty in the last decade were recorded. Although Medellín is not the city in Colombia with the most poverty, it is the one that has reduced it least after the pandemic." By the end of 2021 there had been a reduction of only 5.3 percentage points in the number of the city's inhabitants who were living in poverty (27.6%) compared to the 32.9% who were in that condition at the end of the lockdowns in 2020. These figures were the highest since 2013 (26%), and showed that all the ground gained in the intervening years had been lost.

Similarly, the number of people living in *extreme* poverty (5.1% of the city's population) was only 4 percentage points lower than it had been at the end of the lockdowns in 2020; and it was still higher than in any year since 2012. Nine years of progress had been lost, so if one is to begin to understand the social context in which the children cared for by **Funvini** live, one must first examine some recent developments in Colombia's political life.

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

In 2022 Colombia held a Presidential election. President Duque, the incumbent, was ineligible to stand again because of the term-limit rules. There are no significant right-wing parties in Colombia, and the centre parties were divided, whereas the left united around the controversial figure of Gustavo Petro. The election was held in two rounds, with a run off between the two candidates who had obtained most votes in the first round. These were Gustavo Petro and Rodolfo Hernández. The former emerged as the victor in the second round with 50.42% of the votes, and has become the first far-left President in Colombia's history. In spite of the enthusiastic support of Medellín's mayor, Petro was decisively defeated by a margin of 30.89% in Antioquia, the Department of which Medellín is the capital.

When the new President took office in August 2022 he immediately began to implement a policy known as *Paz Total* (Total Peace). This required the initiation of simultaneous processes of negotiation or submission to justice in order to try to demobilise Colombia's various guerrilla groups and criminal gangs.

Sadly, violence is still all too frequent in the country. The situation has certainly improved over the last twenty years, and the number of murders in the country has fallen from 69,448 in 2002 to 13,442 in 2022. This figure was 1.9% lower than the 2021 total. However, in comparison there were 710 recorded homicides in England and Wales in the year ending 31st March 2022. The homicide rate in Colombia has been stable since 2014, with the numbers varying between 24 and 26.1 homicides per 100,000 inhabitants. In 2022 it fell from 2.8 to 26.1 per 100,000 inhabitants. In England and Wales in 2022-23 the homicide rate was 1.1 per 100,000 inhabitants.

President Petro is a controversial figure because he is a former member of the M-19 guerrilla group, which he joined at the age of 17. Second only in size and notoriety to the FARC guerrillas, the M-19 was responsible for such outrages as the kidnap and murder of the union leader José Raquel Mercado (1976); the siege of the Dominican Republic Embassy in Bogotá (1980), in which 14 Ambassadors were taken hostage; and the siege of the Palace of Justice (1985), in which some 300 lawyers were taken hostage, and more than 100 people - including 11 Justices of the Supreme Court - were killed in the cross-fire when the army stormed the building. It is suspected that M-19 also had links with the Medellín drug cartel. After its demobilisation, the M-19 evolved into a political party called the M-19 Democratic Alliance.

In his election campaign, Señor Petro made many promises of social investment, but he gave scanty details of how these were to be paid for. However, his election caused alarm in many quarters because he aims to convert Colombia into a socialist state. He has friendly links with the regime of Hugo Chávez and Nicolas Maduro in Venezuela, which has effectively wrecked the economy of that petrol-rich country, and has caused millions of its citizens to seek refuge in Colombia.

Maduro rode roughshod over the victory of his opponents - by 109 seats to 55 - in the National Assembly elections of 2015; and on 4th February the following year he proclaimed that he would "stop by hook or by crook the opposition coming to power, whatever the costs, in any way." Britain therefore does not accept the legitimacy of Maduro's regime, and since 2019 it has recognised Juan Guaidó as Venezuela's legitimate interim President, following his appointment by the National Assembly.

Colombia and Venezuela broke off diplomatic relations in 2019, and according to an article published by *La Silla Llena* on 5th May 2022, the left-wing ELN guerrillas took advantage of this

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

situation to transfer the bulk of its senior command to Venezuela, where they would be safe. In Venezuela, the ELN behaved like a paramilitary organization, since it supported the government of Nicolás Maduro, and is believed to have influenced elections in favour of the ruling party, and to have coordinated its actions with different government bodies. However, one of President Petro's first acts was to restore diplomatic ties with Venezuela, and these were resumed on 28th August 2022. It still remains to be seen to what extent Venezuela will now be willing to curtail the ELN's presence and activities in its territory.

As a former guerrilla, President Petro has long had an antagonistic relationship with the Colombian armed forces. Since coming to power, he has intensified the series of cuts in the military budget that President Duque had justified as a sort of peace bonus of the 2016 accord with the left-wing FARC guerrillas. President Petro has also weakened the operational effectiveness of the armed forces by steps such as halving the number of their tactical intelligence units, and ordering the third reshuffle of their commanders in less than a year.

These measures are unlikely to do anything to motivate the ELN to negotiate in earnest - particularly in view of the fact that they still have ample funds, weapons and manpower. The only time when a guerrilla group has entered serious negotiations was when the aggressive policies of President Uribe (2002-2010) brought them FARC to the verge of military defeat, and thereby compelled them to do so.

Since 2004 the ELN seem to have accepted that they will not be able to take control of the whole of Colombia by force, as the FARC sought to do. Instead, in 2017 they have opted for a policy of strengthening their hold on the areas they already controlled, and of expanding into others where a power vacuum had been created by the demilitarisation of the FARC the previous year. The cease-fire agreement enables the ELN to continue to do this whilst participating in a dialogue - rather than actual negotiations - with a government that largely shares their political aspirations for the transformation of Colombia into a socialist state like Venezuela.

The negotiations with the FARC adhered to the principle that "nothing is agreed until everything is agreed" in order to give both sides an incentive to reach a comprehensive agreement. But the ELN has persuaded the government to accept the idea that this time there should be dialogue to produce a series of partial agreements that the government will have to implement whilst the guerrillas maintain an armed oversight of the government's compliance. Only then will substantive negotiations begin about an agreement for the ELN to lay down its arms. Although the Good Friday Agreement in Northern Ireland was signed in April 1998, the IRA did not finally decommission its weapons until September 2005; and the ELN appears to want the current peace process to follow this model.

Both President Petro and the ELN want the process to end with a Constituent Assembly to write a new Constitution along socialist lines. The present very liberal Constitution only came into force in 1991, replacing the more conservative one of 1886. However, its provisions have hindered the implementation of a socialist agenda, so during his unsuccessful bid for the Presidency in 2018, Señor Petro said that if he were to be elected, his first act would be to convoke a Constituent Assembly.

In May 2023 he said that although he did not now propose to convoke an Assembly himself, he would be happy for the Congress to do so. The ELN are maintaining a prudent silence about what

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

they intend to do if the Congress eventually fails to call an Assembly, or if the people reject either the holding of the Assembly, or the adoption of whatever new Constitution such an Assembly might draw up.

It is clear that President Petro's cease-fire agreement with the ELN has placed nearly all of the initial obligations on the government's side whilst making few demands on that of the guerrillas. Most notably, it carefully avoided making any mention of cocaine or other illegal drugs. Officially, of course, the drugs-trade remains illegal: but because the ELN's participation in it is not specifically prohibited by the agreement, the guerrillas have been left free to continue this without fear of provoking any intervention by the armed forces. As Eduardo Pizarro, an expert in conflicts and negotiations, has pointed out, the ELN now has an incentive to prolong the initial 180 day cease-fire indefinitely, and thus convert the peace negotiations into a "parallel parliament."

In October 2022 the United Nations Office on Drugs and Crime (UNODC) reported that in 2021 the area of land in Colombia devoted to illicit coca plantations had increased by 43% to 204,000 hectares. That is equivalent to about 788 square miles - an area about 3% larger than Warwickshire. The amount of coca produced per hectare increased by 14%, so experts believe that Colombia has been producing more cocaine than ever in its history. UNDOC said that in many rural areas the production of coca and cocaine had become the only form of economic activity during pandemic lockdowns as markets and agricultural routes had shut down and farmers switched from food crops to coca.

Stefano Pozzebon discussed UNDOC's report in an article that was published on CNN's website on 22nd November 2002. He reported on a worrying trend of children dropping out of rural schools because "they were being pressed into service by criminal organisations for menial tasks around the production of narcotics." For these they could earn up to C\$75,000 (about £17.22) per day. In 2022, this was more than twice the daily minimum wage for an adult, so it was an attractive inducement for rural children and their families.

The coca bush can produce a harvest up to six times a year. It requires minimal care because it is an invasive plant that can grow even in unfavourable conditions. The drug cartels who buy the coca are willing to pay in advance for the harvest, and they will also provide transport to collect it from the farms. These are significant incentives for farmers who live hours of unpaved roads away from the main market towns, so government crop-replacement initiatives have never been very successful in Colombia.

On the other hand, the *capesinos* in the drug-growing areas are always at risk of getting caught up in violent confrontations between the drug-cartels, the guerrillas and the army. According to the Red Cross, in 2022 more than 123,000 people had to flee from their homes in rural areas, and 515 people were injured by landmines and other explosive devices. The United Nations Mine Action Service (UNMAS) estimates that in 2023 more than half a million Colombians are being affected by the presence of landmines - an increase of 93% on the figure for 2021.

Landmines have become a tool used by the drug-cartels and the guerrillas to assert their claims over drug-trafficking routes. Pablo Parra, the Director of UNMAS in Bogotá, said that mines placed near farms, schools and roads that lead to hospitals "create an environment of terror. With just one land mine that causes an accident, the community is already terrified and stops using the land."

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

The *campesinos* are also afraid that their children may be recruited by the guerrillas or other armed groups. According to the report *War Without Quarter* produced by Human Rights Watch in 1998, the guerrillas call such child soldiers as *abejitas* (little bees) because they are able to sting their targets before they realise that they are under attack. Other groups call them *campanitas* (little bells), referring to the children's usefulness as an early-warning system against attacks by the army or other enemies.

The children are given camouflage uniforms and weapons, and placed in a command hierarchy. As well as serving as guides, messengers and guards, children as young as 12 have been deployed in combat and assigned such dangerous tasks as planting and clearing mines in order to relieve their older, more experienced comrades from these tasks. They are regarded as more valuable assets than the children, who are evidently expendable. Sometimes, the children's involvement is even reinforced or legitimised by the consent of their parents, who may receive money or protection in return. However, these children also serve as hostages in order to ensure the compliance of their families.

According to a report by Colombia's Truth Commission, more than 16,000 - and possibly as many as 40,000 - minors were recruited by armed groups in Colombia between 1985 and 2019. The closure of schools during the Covid crisis seem to have created ideal conditions for the recruitment of children, and COALICIO recorded 190 cases in just the first six months of 2020, whereas in 2019 they had recorded 200 in the whole year.

Colombia's child welfare agency (ICBF) reported that at least 70 minors had been recovered by Colombia's armed forces during the first five months of President Petro's government. Moreover, in February 2023 the International Crisis Group told Reuters that child recruitment had actually increased since the announcement of the President's Total Peace initiative. Then, on 13th June 2023, the New York Times reported that the four children who had been dramatically rescued after their plane had crashed in the Colombian jungle had made their flight in order to escape from this threat.

A joint report by UNICEF and the ICBF that was also published in 2023 found that recruited children were living in conditions where their rights were being violated, and that this was a determining factor in their recruitment. The armed groups were using social media as recruitment tools, presenting a romanticised view of their members' lives. They were also hosting parties in order to involve themselves in events and places attractive to adolescents.

In the middle of April 2023 the Mayor of Yarumal, Antioquia, reported that a dozen minors had been forcibly recruited by the ELN; and on 2nd May Israel Ramírez Pineda, one of its leaders, admitted that they recruited youngsters from the age of 16 upwards.

On 3rd August 2023 Save The Children Colombia denounced the terms of President Petro's cease-fire with the ELN because although Article 2(vi) of the Presidential Decree 1117 of 2023 does make a passing mention of the recruitment of minors, it only does so with reference to the Additional Protocol II of the Geneva Conventions. Article 4(3)(c) of that Protocol states that "Children who have not attained the age of fifteen years shall neither be recruited in the armed forces or groups nor allowed to take part in hostilities." The fact that the cease-fire agreement therefore contains no prohibition of the continued recruitment by the ELN of minors aged 15 or over seems likely to be a very dangerous loophole.

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

It therefore appears that the Total Peace process has yet to yield significant benefits for many of the children of the countryside. This is confirmed by the fact 339,000 cases of forced displacement were recorded in Colombia in 2022; and at least 8,629 of these people sought refuge in Medellín. Moreover, on 13th July 2023 the city's *Personería* (Ombudsman's Office) announced that in the first six months of the year a further 3,430 refugees from other parts of Antioquia had fled to Medellín. However, their escape from rural violence then exposed them to the urban variety.

When Fr Peter chose Medellín as his base when he went to live in Colombia in 1994, he did so because at that time that was where the violence was worst, and he had lost count of the number of children whom he had known who had been killed in the city. It seemed to him that the need for the work he was hoping to do was greatest there.

Antioquia, the Department of which Medellín is the capital, is the area that has historically had the most victims of armed conflict in Colombia. Between 1958–2019, 20% of the country's conflict-affected victims lived there. The Department is strategically important because it connects the South of the Departments of Bolívar and Córdoba, which have historically been coca-growing areas, with the Gulf of Urabá, an exit point to the Caribbean and the Atlantic.

Medellín is no longer ranked as one of the world's fifty most dangerous cities. In 2023 it ranks 145th out of 333 cities in the Safety Index on the *Numbo* platform. However, the city is still a nucleus of national and transnational crime. The authorities estimate that about 43% of the *Grupos de Delincuencia Organizada* (Organised Crime Groups) in Colombia are based in Medellín, and the degree of their organisation and coordination is greater than that of the criminal gangs in any other Colombian city.

In 2020 there were about 350 criminal gangs in Medellín's metropolitan area, according to the Peace and Reconciliation Foundation (PARES). These armed groups use drug-trafficking, arms sales, extortion and human trafficking as the main bases of their illegal economy, and in many poorer *barrios* they also decide which companies are allowed to sell dairy products and meat, and which may distribute the cylinders of natural gas many people use for cooking.

Like the guerrillas and other armed groups in the countryside, the urban gangs are always seeking to recruit minors into their ranks. A common tactic is to provide them with free drugs until they become addicted, and then to force them to become active members of the gang. For example, on 12th August 2023 the magazine *Semana* carried a report about the arrest of a group of 11 minors in Itagüí, a municipality at the southern end of Medellín's metropolitan area. The crimes of which these youngsters were accused included contract killings, grievous bodily harm, extortion, forced displacement, theft and drug-trafficking. These are the sort of groups with which **Funvini's** youngsters are always in danger of getting involved.

Although most of the blocs of the Autodefensas Unidas de Colombia (AUC) - the paramilitary groups who fought the guerrillas for control of the cultivation, production, transport and sale of drugs between 1997 and 2006 - have demobilised, some residual groups - such as *La Oficina* and the *Clan del Golfo* (also known as the AGC) - are still very much in business. Corporación Jurídica Libertad states that the AGC are active in 90% of Antioquia's municipalities; and PARES reports that *La Oficina* controls about half of the gangs in Medellín's Metropolitan Area. However, their power extends far beyond that, and they are organised in a kind of collegiate body, with tentacles throughout Colombia.

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

According to a report on Caracol Radio on 8th August 2022, there were 10 Organised Crime Groups (GDOs) like *La Oficina*, the *Clan del Golfo* and *La Terraza* that exercise varying degrees of control over 83 Organised Common Crime Groups (GDCOs) in the Medellín area. On 13th April 2023 Reteurs reported that, according to intelligence documents they had seen, more than 17,600 people currently belong to the four major armed groups and 23 gangs that are hoping to benefit from President Petro's Total Peace plan. However, some of these gang-members have already gone through the process of laying down their arms only to proceed to take them up again in order to resume their criminal activities.

The gangs want to be accorded "political" status like that granted to the ELN and the FARC. This would effectively give them immunity from prosecution for their crimes, and would protect them from the risk of being extradited to the United States. However, Alfonso Prada, who was Minister of the Interior at the time when the Colombian Congress authorised President Petro to start his initiative, made it clear that the only benefits on offer to the leaders and members of the gangs would be reductions in their criminal penalties if they provided information about the drug-trafficking routes and the whereabouts of their funds.

However, on 22 January 2023 *El País* published a statement by the spokesman for one of these gangs in which he said that they would refuse "to participate in anything that has to do with subjugation," and that they proposed instead that there should be a "respectful dialogue ...that allows reaching a cooperative agreement, rather than a negotiation." In order to force the government to grant them the "political" status they are seeking, they resort to such tactics as *paros armados* - armed strikes which involve movement bans on people and goods and market closures for several days in the areas under their control. During these, people cannot go out to work, and children cannot go to school. Those who defy the bans are likely to be killed.

The gangs may well adopt even more extreme measures against the civilian population if their demands are not met. Nevertheless, on 19th March 2023 President Petro decreed the suspension of the cease-fire with the AGC that had been announced on 31st December 2022. He said that he had ordered the resumption of military operations against this group because it had violated the terms of the cease-fire. Any "cooperative agreement" between the government and the criminal gangs therefore seems unlikely either to be long-lasting or to inspire much public confidence.

On the other hand, if the gangs cannot be incorporated into President Petro's Total Peace, their interests will continue to conflict with those of the guerrillas because the territory controlled by the ELN includes some of the main corridors via which drugs are transported to the Caribbean and Central America or to the Venezuelan frontier, behind which they also control a number of clandestine airfields.

The cease-fire agreement does not prohibit the ELN from fighting with other armed groups, so such conflicts may not constitute grounds for the intervention of the Colombian military. On the contrary, one of the key points on the agenda agreed between the government and the ELN is "the eradication of all types of paramilitarism", so the ELN will not have to lay down its arms until the government has managed either to lock the gangs into a Total Peace, or to "eradicate" them by other means.

The term "paramilitary" refers here to both anti-communist self-defence groups and to ordinary criminal gangs; and indeed whatever they call themselves, they are very much of a muchness. Neither kind of paramilitary group is likely to take kindly to being presented by the government

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

with a bald choice between total submission or “eradication”. Therefore, just as, in the past, some centre-right governments were tempted to enter into an informal alliance with the paramilitaries in the war against the guerrillas, now the possibility arises that the current hard-left government might be tempted to make an equally unholy alliance with the guerrillas in order to “eradicate” the paramilitaries.

The rural civilian population therefore remain in grave danger of being caught up in clashes between the guerrillas and the gangs. Juliette de Rivero, the representative in Colombia of the U.N. High Commissioner for Human Rights, has reported that in some country areas the guerrillas and other armed groups have such tight control over their territory that they are issuing ID cards that locals must carry in order to move between villages.

A similar from of “armed governance” is also found in cities like Medellín where local *combos* (criminal gangs) exercise great power in the *barrios populares* (slum neighbourhoods). There, the population are obliged to accept the gang’s monopoly of “legitimate” violence, and of the administration of “justice”. And just as, in the parts of countryside controlled by the guerrillas, the people are forced to pay them an *impuesto de guerra* (war tax), so in many of the *barrios populares* in the cities the inhabitants are compelled to pay *la vacuna* (the vaccination) to the local *combo*.

As an article dated 9th December 2022 on *La Silla Llena* explained, if such a situation of armed governance is prolonged, it gradually becomes legitimised. It is not sustained by violence alone, but also through such processes as the creation of social or political organisations, the provision of goods and services and the satisfaction of basic needs. Regardless of whether the groups imposing such armed governance are politically-motivated guerrilla groups or ordinary criminal gangs, in the rural or urban communities they control it is they, and not the Colombian state, that regulate community life, and determine everything from the hours during which businesses may open to the volume at which people may listen to music.

These are the circumstances that form the background to the daily lives of nearly all of the children who benefit from the various programmes that **Funvini** runs with the help of the funds provided by **Let The Children Live!** Moreover, having surmounted the hazards of the Covid lockdowns, when so many of the children’s parents had no income - and acquired debts - because they were not allowed to work, **Funvini**’s families are now being faced with the challenge of rampant inflation. By July 2022 consumer prices had risen by 10.21% from a year earlier: but the official figure for the poorest consumers was 11.9%.

In December 2022, monthly inflation in Colombia rose by 1.26%, and annual inflation reached 13.1% - the highest level for 23 years. Worse still, food price inflation that month stood at 27.81%. Although the rate of food price inflations has declined so far in 2023, in July the monthly rate was still over 14%; and the annual general inflation rate was over 12%. On the interbank rate, the Colombian peso fell against the US dollar from US\$1=C\$4,019.2 on 1st January 2022 to US\$1=5,116.84 on 8th November: but by 31st July 2023 it had risen again to US\$1=C\$3,915.1. Indeed, in April 2023 the peso was one of the world’s top three currencies for appreciation.

According to the site *tradingeconomics.com*, food prices in general in Colombia were 24.6% higher at the end of July 2022 than they had been twelve months previously. At the end of the year they were 27.8% higher, but by June 2023 the rate of increase had fallen back to 14.31%. Moreover, the rise in prices has increased the burden of Value Added Tax (VAT). Although many staple food items

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

such as rice, potatoes, beans, fresh fruit, meat and eggs are exempt from VAT in Colombia, others are not. Pasta, chocolate and coffee are rated at 5%; and cold meats, cereals, soups, dried fruit and tinned vegetables at 19%. And whereas, in the UK, baby clothes, nappies, children's clothes and children's shoes are zero-rated, in Colombia these items are all subject to 19% VAT.

The cost of borrowing in Colombia has increased even more than it has in the UK. At the end of September 2020, the key rate in Colombia was 1.75%, but by the beginning of May 2023 the key rate had risen to 13.25%. In contrast, the Bank of England's highest base rate since the beginning of the Covid crisis has been 5.25% in August 2023. People on low incomes are often unable to provide the security required for formal loans from banks. They therefore have to resort to informal, unsecured, *gota a gota* (drop to drop) loans of small amounts.

Such loans are easily available, but they are often subject to compound interest rates of between 20% and 40% *per month*. Repayments must be made in daily quotas, so the interest payable may very soon greatly exceed the amount of the capital borrowed. If the debtor fails to pay, the creditor - who is likely to be linked to one of the gangs - will then refer the matter to the gang for *enforced* payment either in cash or in service to be rendered to the gang.

In view of these very difficult economic conditions, it was surprising that a report in *El Tiempo* on 13th April 2023 said that the number of paid working children in Colombia aged between 5 and 17 was believed to have fallen by 27.4% in 2022. However, the National Administrative Department for Statistics (DANE) estimated that these still numbered about 369,000. About 108,000 (29.3%) of these children were paid by private businesses; 151,000 (40.9%) worked in businesses run by their families; and the remaining 110,000 (29.8%) were doing some sort of independent work on their own account. Most of the working children (55.6%) were to be found in rural areas or small country towns, but the other 44.4% were in major cities like Medellín.

DANE emphasised that it was important to take into account also the number of children who were having to do *unpaid* work at home *for at least 15 hours per day*. This was estimated to have risen in 2022 by about 834,000 (160.1%) to 1,355,000. The total number of working children in Colombia was therefore about 1,724,000 - which was about 16.1% of all those in their age group. In 2023, 40 of **Funvini's** children are having to work. Of these, 18 work with their parents; 4 are surviving by begging with their parents; and 22 work on their own account. Some of these sell sweets, others clean car windscreens at the traffic lights; and others unload the large lorries that deliver food and other merchandise to the Minorista retail market.

According to information released by the Mayor's office, it appears that the sexual exploitation of children in Medellín has increased with post-Covid upsurge in international tourism to the city. In the period between January and November 2022, the authorities dealt with 14 cases of such exploitation per month: but it is clear that these cases represented only a small fraction of the total number of the children involved. The majority of the children involved were girls; and although their ages ranged from 4 to 17, the average age was 13.

On 20th June 2023 there was a particularly disturbing report in *Semana* that a tourist from the US, who had made more than 35 visits to Colombia, had been arrested for the sexual exploitation of under-aged girls in Medellín and Bogotá. He has been accused of requiring at least three of his victims to have his first name *tattooed* on their arms like cattle before he would pay them.

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

The city's authorities are making some efforts to stamp out this problem. In the latter part of 2022 a curfew was imposed in the main tourist areas of Medellín, prohibiting minors from going to them without their parents between 7:00pm and 5:00am; and the reward for information about those involved in this form of exploitation has been raised to C\$100,000,000 (about £19,000).

The article in *Semana* also reported that the Directorate of Protection and Special Services of the National Police (DIPRO) said that between 1st January and 15th June 2023 a total of 30,707 crimes of various kinds against children had been recorded. This was a decrease of 5.920 (16.2%) from the equivalent period the previous year.

In an article in *El Tiempo* on 25th April 2021, José Alberto Mojica Patiño reported that between 1st January 2015 and 28th February 2021 a total of 688 children had been murdered in Medellín. In contrast, according to the Office of National Statistics, in the whole of England and Wales - with a total population about 26 times greater than that of Medellín - in the eleven years from April 2009 and March 2020 there were 513 homicides of children under the age of 16.

If the murder rate of children in England and Wales had been similar to that in Medellín, there would have been 32,604 child victims over the 11 year period. Conversely, if the rate in Medellín had been that of England and Wales, there would only have been about 10 child victims in the city - instead of 688 - over the six year period.

According to the November 2020 Bulletin of the Instituto Nacional de Medicina Legal, a total of 511 children were murdered in Colombia in the first eleven months of 2020. Colombia's Child Homicide Rate per 100,000 inhabitants aged 0-19 was 20.6, which meant that it was the third worst in the world, exceeded only by Lesotho (21.9) and Venezuela (25.1). The Child Homicide Rate in the United Kingdom was 0.6. This means that a child in Colombia was 34.3 times more likely to be the victim of homicide than a child in the United Kingdom. In the first four months of 2022 a further 214 minors were murdered in Colombia. That meant that at least one child had been killed every 14 hours.

According to DIPRO, 214 children were victims of murder in Colombia between 1st January and 15th June 2023. That was an average of 9 per week. However, that was 47 (18%) fewer than in the same period in 2022, when the total had been 261 - an average of 11 per week.

In 2022, the authorities claimed that the previous year - for the first time in at least 40 years - no child under the age of 14 had been murdered in Medellín. However, 9 youngsters between the ages of 14 and 17 had been killed in the city that year. This represented a fall of 49% in comparison with the total for 2020. In 2019 five young people with connections to **Funvini** were killed: two of these were minors. The Trustees are very thankful to be able to report that no more of **Funvini**'s children have been killed since then.

Principal Activities

In 2022, a total of 158 families (97 Colombian and 61 Venezuelan) families received help from **Funvini**. Up to the middle of August 2023, the total for the present year was 105 families (55 Colombian and 50 Venezuelan). The number of children who regularly took part in **Funvini**'s programmes in 2022 was 173: but an additional 90 children participated on an occas-

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

-ional basis: and a further 162 children - most of whom were younger brothers or sisters of those who were involved in **Funvini**'s programmes - also received benefits of various kinds. The fluctuations in the numbers of the children was mostly due to the fact the Venezuelan refugee population in Medellín was - and still is - very unstable because families tend to move from *barrio* to *barrio*, from city to city - and , indeed, from country to country - as they attempt to find a better place in which to live, and a better way with which to try to scratch a living.

As in previous years, the 257 children who were admitted to **Funvini**'s programmes in January 2022 were selected on the basis of a "traffic light" system based on their characteristics and their perceived degree of deprivation and vulnerability, according to various criteria. In the red category of greatest need or danger were 48.2% of the children; 43.2% of them were in the amber category; and only 8.6% were in the green category. Some children were re-categorised during the course of the year in response to changes in their situation, and the total population of the programmes gradually increased during the year.

The same system was used in January 2023, when 48.2% of the children were in the red category, 32.1% were in the amber category, and 19.7% were in the green category. However, it is important to understand that, in both years, *all* of the children were deprived and at high social risk. The "traffic light" system was only indicative of the *relative degree* of their deprivation and of the risk to which they were exposed. It has proved useful in prioritising the use of **Funvini**'s limited resources to benefit most the children whose need or danger is considered to be greatest.

Funvini arranged 18 *talleres* (workshops) for the children's parents, and a total of 100 individuals took part in these. The *talleres* were designed to provide the parents with a forum in which common problems can be discussed, and at which classes could be given about such matters as parenting skills and budgeting. Those who were in particular difficulty were able to receive additional support in private from the charity's social-workers and psychologists; and those with legal problems can be referred to its lawyers.

In August 2023, the number of children regularly taking part in **Funvini**'s programmes was 146; an additional 28 children were in the process of being admitted to these programmes; and a further 22 were participating in them occasionally. Of this population, 98 were Colombian and 98 were Venezuelan. However, such exact parity was only a matter of chance: **Funvini** does not have a fixed quota of places for each nationality. A further 124 younger children were benefitting from food-parcels. In total, 320 children were therefore being helped.

Funvini helped to matriculate, or re-matriculate, a total of 213 children in local schools in 2022. In order to keep their school places, pupils in Colombia have to be re-matriculated every year. With support from **Funvini**'s teachers 195 (91.5%) of these children completed the year successfully, and were promoted to the next grade. In view of the characteristics of this population, this was a very good result. Indeed, it was rather better than the average the previous year for all of Medellín's schools, which had been only 90.3%.

However, **Funvini**'s staff have reported that they are concerned at the way in which many of the teachers in the local schools are continuing to overload their pupils with homework whilst managing to teach them very little in class. In English and mathematics, for example, many children gain promotion to the next grade year after year without having mastered even the present tense of the verb *to be*, or the basic principles of multiplication and division. Similarly, many of the

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

pupils in higher grades have not become fluent in reading, and actually have a deep aversion to reading. **Funvini** is therefore engaged in a constant battle to try to remedy these defects, and to change this attitude.

In order to maximise classroom use, state schools in Colombia have traditionally had a shift in the morning and another in the afternoon, thereby enabling two separate populations of teachers and pupils to use the same buildings every day. However, the Colombian government decided to phase this system out, and to require all of its schools to change to a single, longer shift which is called the *jornada única*.

The introduction of the *jornada única* was already having a considerable impact on **Funvini** well before the Covid pandemic. The great majority of the charity's children go to school, and in former years they had always been able to attend its programmes during the shift when they were not at school. But in recent years an increasing number of the children have been unable to take part in **Funvini**'s activities at all on weekdays because the new school day begins too early for them to come before it starts, and finishes too late for them to come once it is over.

In order to accommodate in the *jornada única* the children who hitherto studied in two separate shifts, the construction of an additional 50,000 classrooms in Colombia's schools would be necessary. To help with this, in 2016 the government signed contracts for the construction of 55 "mega-colleges" in Antioquia. Although building work on some of these started so long ago, a report on *Hora 13 Noticias* on 3rd August 2022 stated that 35 of the mega-colleges were still not ready. Unsurprisingly, this has resulted in considerable overcrowding in many existing schools, and extra pressure on their facilities.

The average number of pupils in Medellín's primary schools is now 40 per class; and in the city's secondary schools it is 35. The average class size in the secondary schools attended by the choristers is 39.5. However, one of the choristers currently has 51 other children in his class! These average figures are 50% higher than in British state schools, where the figures are currently 26.6 and 22.3, respectively.

With such large numbers, the teachers in Colombian state schools are unable to provide their pupils with much individual support. Worse still, the present Mayor of Medellín is ceasing to fund special education posts in the city's schools. Instead, he has created a single Integral Attention Unit (UAI) to provide support for all 144 of the state schools in the city. The idea is that children with special needs should be referred to the UAI for diagnosis only, and then simply returned to their schools with guidelines to help the ordinary teachers there to deal with each case. According to a very critical report in *El Colombiano* on 18th July 2023, this has left 14,000 children who have special educational needs without the support that they need.

Because of this lack of proper provision for such children, **Funvini** continues to make its own small contribution in the *Sala VIP* at *Casa Walsingham*. This is run a dedicated special needs teacher, who is also a psychologist. Thanks to the extra support that she and her colleagues gave them, 36 children with special educational needs were able to complete the year successfully, and were promoted to the next grade. Without this help, however, it is unlikely that *any* of them would have done so.

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

The local educational authorities in Medellín have for years been urging **Funvini** to set up its own school, with a flexible time-table and special teaching methods specifically designed for the particular talents and needs of its children. They said that **Funvini** was already doing much of what would be required in a school, and in September 2019 the planning authorities granted outline permission for *Casa Walsingham* to be used officially as a school. However, the process of preparing to open the school had taken several years, and during this time the Education Ministry had imposed regulations requiring newly-licensed schools to have a certain minimum area for physical education and sport available on site.

Unfortunately, *Casa Walsingham* has no such area of its own, and its sporting activities have also had to take place in local public parks and sports grounds. This means that in order to be able to obtain a licence for its own school, it will have to buy or rent additional premises which include an adequate space for physical education and sport. Lack of funds to cover the very considerable expense that this would involve has therefore forced **Funvini** to suspend its plans to apply for its own licence. The Trustees very much hope that the necessary extra funds will eventually be obtained.

Funvini hopes that the *School of the Children of the Holy House of Our Lady of Walsingham* - or the *Holy House School*, for short - will eventually include three elements:

- primary for children aged between 10 and 15 with special educational needs;
- secondary for older children from the street programme; and
- primary for choristers of *Cor Vicens*.

In the meanwhile, however, the local educational authorities arranged for **Funvini** to enter into an alliance with an existing, fully-licensed school to provide an ‘umbrella’ structure under which the charity is allowed to continue to run pilot programmes for a small number of its youngsters without actually having a licence of its own. The regulations restrict this to pupils who are aged at least 15. Some of their lessons take place in *Casa Walsingham* and are taught partly by teachers from the ‘umbrella’ school, and partly by those of **Funvini**: and their Grade Certificates are issued by the ‘umbrella’ schools.

In December 2022 a party was held in *Casa Bannatyne* to celebrate the graduation from High School of 11 members of **Funvini**’s School Project (7 boys and 4 girls) and of 5 young mothers of the St María Goretti Group. It is hoped that a further 8 pupils (6 girls and 2 boys) will graduate from High School in 2023. This will bring the total of number of students who have graduated through the School Project since 2017 to 35, (19 girls and 16 nine boys). None of these young people would, in all probability, have managed to complete their secondary education without this help. Small though the scale of the Project may be, the Trustees consider these results to be very encouraging.

Many of **Funvini**’s beneficiaries reach the age of 18 before they have completed their secondary education, and would stand little chance of finding honest employment if they were forced to leave school and go out looking for work without any qualifications. In 2022 ten such young adults received support from **Funvini**’s *Extension* group to enable them to continue with their vocational training or their courses at university.

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

Three of these were girls had belonged to **Funvini's** School Project, and who were admitted to the *Extension* group when they graduated from High School. They then began vocational training: one as a nursing auxiliary; one as an administrative auxiliary; and the other as a beautician. Another two girls joined the *Extension* group in 2023, and have also begun vocational training. Two of the male members of the group continued their vocational training in sport technology and cooking in 2022, and completed this in 2023. Two other boys, who had completed their university courses in 2021, received their degree in 2022: one in law, and the other in international commerce. A boy who started a degree in zootechnics in 2022 sadly dropped out of the course at the end of his first year; and another boy also dropped out of the group.

Another member of the *Extension* group in 2022 was a boy who was in his final year of a degree course in plastic arts. He graduated at the end of the year, and then wanted to undertake additional studies in Argentina and the United States, but unfortunately **Funvini** was unable to help to finance these. However, he was eventually able to sell enough of his works to pay for a six month course in Argentina.

Five young adults - four girls and one boy - joined the *Extension* group in 2023 to undertake vocational training. They all came from families with very restricted means, and it is unlikely that any of them would be able to fulfil their potential without **Funvini's** help.

In June 2022 **Funvini's** children and staff celebrated The Queen's Platinum Jubilee with as much enthusiasm as they had done for the Golden and Diamond Jubilees. Once again, they didn't see why British children should have all the fun; and in a country that has suffered so much from political corruption, the example of a Head of State who had devoted so many years of selfless service to her people seemed something worth studying and celebrating. *Casa Walsingham* was bedecked with Colombian and British flags, and with images of the Her Majesty, rather to the bemusement of the neighbours.

However this was very much a *Colombian* celebration: Fr Peter was in Britain, and no British people planned or took part in it. Those involved simply wanted to express their grateful solidarity with their British benefactors. And, of course, in Colombia no excuse for a party could be allowed to go to waste.

The children spent some time learning about the Coronation Service and all the symbolism it involved. They then prepared to re-enact on 2nd June the principal ceremonies of the Coronation - complete with a Queen, Bishops, train-bearers, choristers, soldiers and cheering crowds. There were separate performances for the morning and afternoon shifts, which largely involved separate 'casts', who also enjoyed a special meal, a cake and toasts. To round off the celebrations, the following day 70 children went on an outing to *Los Tamarindos* water park, and they were all given a new pair of shoes in Her Majesty's honour.

The Trustees and staff of **Let The Children Live!** received with the greatest sorrow the news of The Queen's death on 8th September 2022.

All 263 youngsters who belonged to **Funvini's** programmes in December 2022 were given presents of toys, clothing and sweets by the charity over the Christmas period. An additional 44 children who came along in the hope of presents were not sent away disappointed. In many cases, these were the only presents the children received, so it is easy to imagine how much excitement and pleasure

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

they generated. Once again, all of the funds needed to fund the festivities and to buy the presents were raised in Scotland by Mr George McAleenan. The Trustees are most grateful for this.

During 2022, more than 19,500 lunches were served at *Casa Walsingham*, and a further 9,400 lunches were served at *Casa Bannatyne*. The children who stayed there were also provided with breakfast and dinner. For many of these children, their lunch at *Casa Walsingham* - together with the healthy snack they are given either in the morning or the late afternoon - was and is their main source of nourishment. As a result of the alarming rise in food prices since the pandemic, the children have become even more reliant on the food provided by **Funvini**.

In the course of 2022, the charity assisted 104 boys and girls to receive various types of medical attention. These included general practitioner and paediatric appointments, nutritional evaluations, dental treatment and eye tests.

Additionally, **Funvini** paid insurance policies to provide a total of 168 children with accident and emergency health cover for all or part of the year. The policy covered 154 children at any one time, but the departure of some children - when they entered other institutions, moved to distant barrios, or left the city altogether - meant that their places could then be assigned to new arrivals. So far in 2023, a total of 136 children have benefitted from this cover. The cover of a further 10 has been delayed because their families have not yet been able to provide all of the documents that the insurer requires.

By the end of 2022, the Colombian authorities had given anti-Covid inoculations to 84.8% of **Funvini**'s children, and all of **Funvini**'s employees had received three doses. However, 33.3% of those aged over 50 have opted not to receive a fourth dose in 2023.

In 2022 **Funvini** also paid for vaccinations against influenza for 125 children; and 28 of its staff were also vaccinated. **Funvini** has arranged to provide the current vaccine for 100 children and 30 staff in September 2023. These vaccinations are particularly necessary in Medellín because the high level of pollution in the air in the city causes many respiratory problems amongst the children, and a bad bout of influenza could seriously aggravate these. The authorities sometimes have to declare amber or red alerts about the air quality in Medellín. On these occasion emergency measures have to be implemented to try to reduce the smog by which the inhabitants is threatened.

Between June and August 2023, Dr Jhon Esneider Dávila held five clinics at *Casa Walsingham* in order to provide basic preliminary health checks for children there. A total of 92 children attended these, and the doctor found that 44 of them required treatment for parasitic infections; 17 needed eye tests; 4 were malnourished; and 1 was overweight. He referred 1 child for psychological assessment and ordered laboratory tests for 5 of the children

Because of his family's circumstances, Dr Dávila had received support from **Funvini** all the way from his schooldays to his graduation from Medical School. The Trustees were very pleased to hear that he had now kindly volunteered provide this important service to children from similarly disadvantaged backgrounds.

Unlike **Let The Children Live!**, **Funvini** is an explicitly Roman Catholic organisation. Although it certainly does not exclude non-Catholics, and it provides its services on the basis of need rather than creed, the great majority of its children - in common with the majority of the population of

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

Medellín in general - are Catholics. **Funvini** considers that enabling them to participate in the sacramental life of the Church is an integral and very important part of the charity's work. It therefore provides Catechism classes for those who wish to be prepared for the Sacraments, and who for one reason or another are not able to attend catechism classes in their own parishes.

In 2022, 22 such children were prepared for their First Communion. Unfortunately, four of these candidates were Venezuelans who returned to their country before completing the process. Six of the remaining children made their First Communion at the Easter Vigil, and the other eight did so on Christmas Day. Both of these Masses were celebrated in the Chapel of *Casa Walsingham*. It is expected that 11 children will be ready to make their First Communion at Christmas 2023.

In August 2023, the Forty Hours Devotion of continuous prayer before the Blessed Sacrament was held again in the Chapel at *Casa Walsingham* for the first time since the Covid pandemic. This is normally a high point in **Funvini**'s spiritual calendar; and although it was rather tiring, the event was as well-supported as ever both by the children and by the staff. The girls took it in turns to keep the adoration going throughout the first night, and the boys did the same on the second night.

Let The Children Live! receives the support of all sorts of people of good will. Most of them are Christians of one kind or another, but some are of different religious persuasions. The Trustees are most grateful for the spiritual support of all the individuals and groups who prayed for the children in response to the charity's intercession list.

In accordance with its Catholic principles, **Funvini** fully shares the commitment of **Let The Children Live!** to safeguard the lives of children from the time of their conception onwards. When young girls belonging to any of its programmes become pregnant - or other pregnant teenagers turn to it for help - **Funvini** therefore does all it can to provide care for them and their babies both before and after the birth.

The charity ensures that these girls are given the necessary medical checks; it gives them basic training in child care; and it helps with supplies of food, nappies and other essentials. **Funvini** also encourages the girls to continue with their education; and it gives them the chance to meet together regularly for recreation and mutual support. In 2022 the beneficiaries of the St Maria Goretti group included 12 of these young mothers and their babies. All of these girls were aged under 18, and the youngest was 14. Three babies were born to members of the group in the course of the year. As of August 2023, there were 11 mothers and babies in the group. Three of the babies were born this year. Once again, the youngest mother in the group was 14.

With **Funvini**'s help, all of these girls were enabled to continue with their secondary schooling, or to begin vocational training. Four of the girls belonged to **Funvini**'s School Project. Of these, two completed their *Bachillerato* (High School Diploma), in 2021, and another is hoping to do so in December 2023.

Unfortunately, only a tiny minority of the children cared for by **Funvini** benefit from the advantages of a stable and non-conflictual marital home. The overwhelming majority of them were born outside wedlock and live with their mothers, often accompanied by the mother's current *novio* (boy-friend), and with little - if any - contact with, or support from, their biological fathers. In such families, skills in verbal communication and the articulation of emotions tend to be limited, and anger and stress tend to express themselves in violence. Instances of physical and sexual abuse by

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

the “stepfathers” are rife. Criminal gangs sometimes serve as substitute families for youngsters who can no longer tolerate life at home.

A study of 177 of **Funvini**’s children conducted in 2022 showed that only *one* of these children - a chorister - was currently living with parents who had been married in Church. The parents of three other choristers had been married in Church, but were not currently living together. The parents of four of the Venezuelan children had had civil weddings. Only 38 of the children lived with both parents, whether married or not. A total of 96 children lived in households with adults who were in unmarried relationships; 73 of the children were being brought up by their mothers alone; and just two by the father alone. A “stepfather” figure was living with the mothers of 42 of the children; and a “stepmother” was living with the fathers of 6 children. A total of 30 children were living with grandparents or other members of their extended families.

In comparison with the census of 2005, the census of 2018 shows an increase from 29.9% to 40.7% in the proportion of Colombian homes headed by a woman, who is usually the mother. Most such single mothers strive to do the best they can in very difficult circumstances. They are not only the main bread-winners but also have to assume the main responsibility for running their homes and caring for their families. These additional tasks tend to limit both the hours that they can work, and the sort of jobs that they can do.

Many of the mothers became pregnant at a young age, and some of them are involved in prostitution. They therefore have little moral authority with which to try to dissuade their daughters from doing the same. This leaves them ill-placed to teach their children about the value of modesty, virginity, chastity and fidelity. Indeed, in some cases it was the *mother herself* who inducted her daughter into prostitution. One thirteen-year-old girl who turned to **Funvini** for help had been rebuked by her mother for refusing to accept an expensive cellphone from an adult gang-leader as an inducement to become his live-in girlfriend. Apparently, the mother hoped that if her daughter accepted this offer, the gang-leader would soon give her a house.

In the case of the boys, they mostly lack satisfactory role-models to help them learn how to behave as a man, a husband or a father. They are rarely taught to prepare themselves for the responsibilities of marriage, or about the inseparable bond that ought to exist between the unitive and procreative aspects of matrimony. On the contrary, all too often they become perpetual adolescents, unwilling or unable to make and fulfil long-lasting commitments; and alienated from the values of their religion, their culture and their society. This is probably reflected in the increase in the proportion of single-occupant homes, which increased from 11.1% in 2005 to 18.5% in 2018.

Moreover, the boys not infrequently become resentful of maternal authority, which they interpret as nagging; and they react by becoming violent towards their mothers, their girlfriends or their children. One of **Funvini**’s main objectives is to try to break the cycle in which an abused or abandoned child grows up to be an abusive or abandoning adult.

Funvini seeks to prepare some of its youngsters to assume leadership roles in their local communities, to equip them to resist what St John Paul called the “culture of death”, and what Pope Benedict XVI referred to as “the tyranny of relativism”. However, one of the greatest challenges it faces is recruiting staff who are themselves living in accordance with these principles, and who are able to share them with cheerful conviction.

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

Unfortunately, only a small proportion of **Funvini**'s employees who are parents are also married; and those who are married are all male. This means that even when the children are taking part in the charity's activities, they very rarely come into contact with a married woman. This makes it more difficult for them to learn to consider marriage as normal, and as a state to which they should aspire. This is a subject that has to be handled with great delicacy because nothing will be achieved if the children gain the impression that their parents or families are being criticised.

The Trustees continue to be very concerned about the impact that the continuing crisis in Venezuela is having in Colombia. Three countries - Colombia, Brazil and Guyana - share land borders with Venezuela, but at 1,378 miles its longest border is that with Colombia; and it is Colombia that has received the greatest number of the 7,000,000 or so refugees and migrants who have left Venezuela.

According to a report in *El Colombiano* on 9th February 2022, Migración Colombia, the official border agency, estimated that at that stage there were currently 1,842,390 Venezuelan citizens in Colombia; and that 264,000 (14.3%) of these people were in Antioquia. This meant that the Department where Medellín is located was second only to Bogotá in the number of Venezuelans it had received. On 19th July 2022 Migración Colombia estimated that the number of Venezuelans in the country had risen by 34.5% to 2,477,588. Then, on 23rd September 2022 *El Colombiano* reported that about 344,000 of them were to be found in Antioquia, with about 190,000 in Medellín alone.

Some of the Venezuelan adults have been able to enter training programmes for professions and trades ranging from public administration and commerce to manufacturing and utilities such as gas and water. Nevertheless, many of the refugees/migrants are having to survive by "*el rebusque*" - a very broad term which could cover taking part in any form of unofficial economic activity from labouring or begging to prostitution or delinquency.

On 30th July 2021 Caracol Radio reported on the number of Venezuelan children who were being forced by poverty to work in the streets of Medellín, selling sweets or cleaning car windscreens; and on the number of Venezuelan mothers who were engaging in similar activities accompanied by babies or toddlers. The children of families who have to live like this are obviously in very great danger of every type of exploitation and abuse.

A total of 55 Venezuelan refugee/migrant children were regular members of **Funvini**'s programmes in 2022; and a further 90 Venezuelan children were helped by **Funvini** on an occasional basis. They ranged from 6 to 18 years of age, and school places were obtained for 92 of them. The Trustees were pleased to note that 86 (93.5%) of those who went to school succeeded in gaining promotion to the next grade. Another 98 Venezuelan children - who were mostly younger brothers and sisters of the other children - benefitted from **Funvini**'s help in various ways, but were not formally admitted to its programmes.

The families of many of the Venezuelan children had to make frequent changes of their lodgings. Sometimes they were forced to move because they were unable to pay the rent; and sometimes they opted to move because they had managed to find cheaper accommodation in a more remote *barrio*. It was often difficult for them to obtain places in schools close to their new temporary abodes, so their education was interrupted; and if their move had taken them too far from *Casa Walsingham*, they were unable to continue going there in the meanwhile. Some of **Funvini**'s Colombian children experienced similar problems.

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

By August of 2023, a total of 100 Venezuelan children had been admitted to **Funvini**'s programmes. It has been possible to obtain school places for all but 8 of them because the access of children to education is classed as a human right, even of those who have no identification papers. However, on 23rd June 2023, UNICEF said that it estimated that 135,000 of the Venezuelan boys and girls in Colombia were not going to school. The number of Venezuelan children who are currently being helped on an occasional basis stands at 10; and a further 47 younger brothers and sisters are also receiving indirect benefits.

In order to help Venezuelan families to “regularise” their status in Colombia, and so get access to education and health care, **Funvini** made an agreement with several statutory and charitable organisations to hold 4 “Legalisation Days” at *Casa Walsingham* between December 2021 and May 2022. Officials took the details, photographs and blood-types of the refugees, and social-workers explained their rights under - and the procedures of - the Colombian health and education systems.

A total of 619 Venezuelans took part in these events: (126 children who were already enrolled in **Funvini**'s programmes; a further 184 children from outside **Funvini**; and 435 of their adult family members). As a result of their participation, the situation of all these refugees has now been “regularised”: they can remain legally in Colombia for up to ten years; the adults can seek legal employment; and the families can be admitted to Colombia's health and education systems. The Trustees consider this timely and relatively inexpensive initiative to have been a great success because it has made such a valuable contribution to the future welfare of so many children and their families.

In 2022 Migración Colombia claimed that 96% of the Venezuelans - who are now officially referred to as “migrants” rather than “refugees” - had “regularised” their status: but that still left at least 4% of them (around 100,000 people) in an “irregular” state. If 4% of the Venezuelans in Antioquia were in that category, that would mean that around 14,000 people there remained “irregular” and undocumented. **Funvini** is worried that there are still many Venezuelan children in Antioquia - and in Medellín itself - who have limited access to education and proper health care, and whose parents are unable to work legally.

In August 2022, **Funvini** was working with 16 children who were in this “irregular” situation. **Funvini** referred their cases to Intégrate, a network of NGOs that liaise with the Mayor's office and Migración Colombia in order to try to resolve such problems. Thanks to this initiative, the situation of these 16 children was eventually “regularised”. So far in 2023 another 6 of **Funvini**'s children were also being helped in this way. However, during the first year of President Petro's administration, the “regularisation” process has been markedly slower and more complicated, so the families of these children currently have no idea when - or if - they will obtain *el plástico*, the vital plastic Temporary Protection Permit (PPT) card that shows that their status has been regularised. In the meanwhile, they are unable to take advantage of job opportunities, and they have no access to basic services.

Since 2009, *Casa Bannatyne* has served mainly as the base of **Funvini**'s choir, *Cor Videns*. This was formed in 2004 in the hope that it would develop into a first-class children's choir which would give the city's invisible, forgotten children, whose cries so often go unheeded, a voice that would eventually be heard around the world. Although it was originally a mixed group, the choir is now only for boys because there are plenty of other choirs that are either mixed or only for girls.

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

The name *Cor Videns - the Seeing Heart Choir* - was inspired by a passage by Pope Benedict XVI in his Encyclical *Deus Caritas Est* (31,b) in which he said, “The Christian’s programme—the programme of the Good Samaritan, the programme of Jesus—is ‘a heart which sees’. This heart sees where love is needed and acts accordingly.” The Trustees hope that *Cor Videns* will help its hearers to develop such a “seeing heart”, and to respond generously to the charity’s appeals.

Although most of the choristers who are admitted as full members of the choir stay for at least five years, it is inevitable that each year some of them should leave. In some cases, this is because they grow up and leave school and no longer have the time; in others because they have competing interests, such as football; and in others it is for family reasons, such as a move to another town. Some of the Probationers also leave because they are not willing to make the necessary commitment, or because they fail to reach the required standard. In order to maintain a balance between a strong top line and a stable nucleus of experienced singers it is clear that *Cor Videns* will eventually need to have at least 20 fully-fledged choristers and a similar number of Probationers.

Because there are no other choirs like *Cor Videns* in Medellín, it often takes quite some time for the children and their parents to appreciate fully all the advantages of belonging to the choir. These normally include travel to other cities or abroad; opportunities to learn to play musical instruments; and attractive educational and recreational activities. These elements will have an important part to play in promoting the future stability of the choir.

On school days, the admitted choristers normally stay on in *Casa Bannatyne* after choir practice and spend the night there. This arrangement has proved very popular both with the children and with their parents, and it provides the choristers with valuable extra time not only for additional musical and recreational activities, but also for them to receive help from **Funvini**’s teachers with their school homework.

For some of these children, the stays at *Casa Bannatyne* provide a much-needed respite from hunger, neglect or mistreatment at home. It is important to note that many of the children in the choir suffer from the same socio-economic and family problems as most of the other children in **Funvini**’s care. Some have required medical care or therapies which their families would not have been able to afford.

When Fr Peter is in Colombia, the choristers normally go home on Friday evening and come back into residence at *Casa Bannatyne* on Sunday morning in time to sing at Mass there at noon. The Oratory is too small to accommodate everyone, so the dining-room has to be converted into a temporary Chapel. On the other hand, when Fr Peter is away, the choristers remain in residence until Saturday afternoon. They then go home, and do not return until after school on Monday. However, it often happens that one or more of the choristers asks *not* to go home for the weekend for some reason; and, if their parents agree, they are allowed to remain in residence.

Two boys left the choir at the end of 2021, so in 2022 the choir year began with only ten admitted members. It is therefore only at half its normal strength, because auditions had to be suspended until the schools starting working normally again after the pandemic. Three boys with unbroken voices were admitted at the beginning of 2023. A further six boys were still Aspirants in August 2023,. Five of these are expected to become Probationers in September, but it is likely that the other one will not continue the selection process. It is hoped that at least four of the new Probationers will be ready to become Admitted member of the choir at the end of the year.

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

It has not yet been possible to arrange for auditions to be held in schools again after their suspension during the Covid crisis. Instead, the Choir Director has given brief presentations about the choir at the end of Sunday Masses in three parishes. As a result of these, 13 boys began the selection process, and all of the current Aspirants were recruited in this manner. Although the total number of participants in the auditions has there decreased dramatically, the proportion of the boys auditioned who have gone on to join the choir has also increased dramatically, so this new method of recruitment seems to be proving more cost-effective. The Choir Director hopes to be able to arrange to hold auditions in four more parishes before the end of the year.

Five of the boys whose voices broke during the year left the choir at its end. However, four of these, together with a boy who had left the choir in 2021, were formed into an auxiliary group in order both to enable them to continue to develop their musical talent and to retain their skill and experience for the service for the choir.

In May 2022 *Cor Videns* was one of the choirs chosen to take part in the 10th annual festival *El Canto Nos Une* (Singing Unites Us). This is always held in Medellín, but choirs from all over Colombia were invited to provide a video recording of an item from their repertoire in order to compete for an invitation to take part. It was therefore quite a feather in *Cor Videns*'s cap that they were among the 12 choirs who were selected. The repertoire was intended to provide a musical journey around the world, so the choirs had to learn pieces in six different languages, and in a wide variety of styles. This required a good deal of intensive preparation and rehearsal.

The concert took place on 16th August, and about 400 young singers took part. Although some of the other choirs included a few boys, the great majority of the choristers were girls. *Cor Videns* was the sole boys' choir at the event. The singers were accompanied by the Symphony Orchestra of EAFIT university, and the Principal Conductor of the concert was Kirlianit Cortés, Director of the Vienna Boys' Choir. The Trustees were delighted to hear that he singled out *Cor Videns* for special praise, and said that the purity of their voices was similar to that of his own choristers in Vienna. The event was a great success, and the *Cor Videns* has been invited to take part in the next concert in September 2023.

Two of the older choristers were invited to take part in professional performances in Medellín's Metropolitan Theatre of Mendelssohn's Second Symphony in 2022; and of *La Traviata*, Beethoven's Ninth Symphony and Mendelssohn's Second Symphony. in 2023. The choir also took part in the annual José María Bravo Márquez Festival and in the University of Medellín's Carol Festival. One seventeen year-old member of the choir hopes to be able to start a music degree in 2024. Four former members are currently doing music degrees: three in singing and one in piano. Another former member has earned a degree in orchestral conducting and is now Assistant Director of a choir called *Estudio Polifónico*, a choir that specialises in the performance of choral music with symphonic accompaniment.

In February 2021, **Funvini** started opening *Casa Walsingham* on Saturdays as well as during the week in order to maximise the number of children who could attend its programmes. It continued to do this in term-time until the end of 2022. Unfortunately, since then the need for cost-saving measures has forced *Casa Walsingham* to remain closed on Saturdays, except on a few special occasions.

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

Although shortage of funds has resulted in painful reductions in **Funvini**'s population, both *Casa Walsingham* and *Casa Bannatyne* are still acutely short of *space*. Both houses need more space in which to provide children with more access to books and to the computers they use for their homework. The Chapel at *Casa Walsingham* needs more space in which to accommodate the children at Mass. More dormitory space is needed at *Casa Bannatyne* in order to allow more choristers to stay there during the week when they are in residence, and more children from **Funvini**'s other programmes to stay there at the weekend and when the choristers are away.

More space is needed in both houses for the storage of equipment, materials and archives in easily-accessible but secure and damp-free conditions. And the children need more space in which to play and exercise safely: *Casa Walsingham* does not have a playground, and neither house has an area in which ball-games can be played.

Because *Casa Walsingham* is in a conservation area, there is little that can be done there, although **Funvini** hopes to be allowed to enlarge the Chapel by extending the pitched roof over a wing that currently has a flat roof. This was in the plans when approval for the construction of that wing was granted; but that was back in 2007, so fresh permission will now be needed. This wing already contains a well for a lift, and if planning permission is granted, this would be extended to make all five floors accessible to the disabled, as and when funds become available for the purchase of the lift itself.

Plans for the extension of *Casa Bannatyne* have now been drawn up, and planning permission has been granted. This permission is valid for two years, and if construction has not started, permission must be sought again. The approved plans provide for the building of an additional floor over about two-thirds of the house. This will provide a library, a multi-purpose class-room/ performance space; two offices; two loos; storage space for the choir's vestments, uniforms and instruments; and a central control point for the electronic and tele-communications system. Although the plans show how all this is to be done, they do not cover the necessary alterations to the existing structure because planning permission will not be required for these. Plans for these alterations will also have to be drawn up, as will those for the new electricity and water networks.

The extension will involve roofing over an internal utility patio, and the partial covering of another internal patio. However this will enable the construction of an additional dormitory and bathroom on the ground floor, and of an extension to the dining-room and the Oratory on the second floor. Provision will also be made for the installation of a lift in order to make all three floors accessible to the disabled. It is hoped that it may also be possible to gain some space between the kitchen on the ground floor and the new third floor.

Unfortunately, the cost of building materials has been increasing so rapidly in 2022 that architects are now unable to provide reliable estimates. All that they could say in 2022 was that the planned extension would cost more than £100,000. Unfortunately construction cost and materials have continued to rise rapidly in 2023, so the construction of this project will be very much more expensive than they had indicated originally. The only thing that is clear is that the longer this work is postponed, the greater the eventual cost will be. However, although this extra space is so urgently needed, the extension will not be built until this cost can be borne without harming **Funvini**'s operational budget.

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

When *Casa Bannatyne* was purchased in 2004, Pilarica, the *barrio* in which it is situated, was an oasis of calm because it was composed of a fairly small number of substantial houses set in large gardens. Then the *barrio* was re-zoned, and the construction of high-rise buildings was permitted. Nowadays, *Casa Bannatyne* is almost surrounded by blocks of flats; and where formerly one family lived with one car, now there are 50 families and 50 vehicles.

Unfortunately, the *barrios* road, water and electrical networks have not been expanded and upgraded proportionately. They are overloaded, and traffic-jams, interruptions in the water supply, and surges, drops and cuts in the electricity supply are all too common. When the water supply comes on again, the mains have to be flushed through under high pressure in order to remove the build up of contaminants. Some of this debris then gets into the domestic water system, clogging up the pipe-work and reducing the hot-water pressure.

The children at *Casa Bannatyne* have to get up shortly after 4:00am on schooldays, so they did not much relish the frequent occasions when they had to shower in cold water. This problem has now been solved by the installation of special external filter. Similarly, the purchase of an emergency generator is now enabling essential systems to continue to function at the property during most power cuts.

The area where *Casa Bannatyne* is located now forms an uncomfortably narrow island between the territories of two of the city's gangs. An armed guard has always been necessary at the property throughout the day and night, but the steep rise in the local population has been accompanied by a worrying increase in street-crime and muggings; and on two occasions in June 2023 attempted robberies leading to exchanges of gunfire took place within yards of *Casa Bannatyne's* front gate. Fortunately, no children were entering or leaving it at the time.

Between January 2021 and August 2022 **Funvini** upgraded 13 of its computers and bought six new machines thereby greatly improving the technology available to its children and staff. Fortunately, this process took place before the recent sharp rise in prices. However, in some cases, two or three members of staff still have to share a single computer; and children doing their homework often have a lengthy wait until a machine becomes free: so the number of computers is still far from sufficient, and more will have to be bought when funds are available.

Other future projects include:

- building and equipping the extension at *Casa Bannatyne*;
- extending the Chapel at *Casa Walsingham*;
- improving the air-conditioning in the Chapel at *Casa Walsingham*;
- installing a lift at *Casa Walsingham*;
- providing regular dental care for all the children at *Casa Walsingham*;
- installing sound-insulating windows in the dormitories and bedrooms at *Casa Bannatyne*;
- providing more amplification and lighting equipment for the Choir;
- designing and buying a definitive uniform for the Choir;
- enabling **Funvini** to buy a minibus to transport the Choir;
- helping **Funvini** to provide more vocational training, tertiary education and employment opportunities for its young adults; and
- changing the telephone systems at both *Casa Walsingham* and *Casa Bannatyne* from analogue to digital to prevent them from being interrupted for weeks at a time by the repeated theft of sections of the copper analogue cables in their respective parts of the city.

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

If sufficient funds were ever to become available, *Casa Bannatyne* would be sold and replaced by a larger building and sufficient land for a school somewhere in the *Oriente Antioqueño*, the large plateau outside and above Medellin where the international airport is located. However, **Funvini** has been hoping and praying for this for many years, and the shortage of space is so acute that it is clear that the extension of *Casa Bannatyne* cannot be postponed indefinitely in the hope that the dream of a completely new home may eventually become a reality.

Finance

In 2022 the charity met its objects by making donations in cash and in kind to a total value of £397,489 to support **Funvini's** work in Colombia. This sum was £84,938 (17.6%) less than the total that it had donated to **Funvini** in 2021; but £5,773 (1.5%) more than the total donated in 2020. The 2022 figure represented 63.9% of total expenditure. A further £86,911 was expended on fieldwork in Colombia, which was 11.2% more than in 2021. Thus a total of £484,400 - which was 77.8% of all expenditure - was devoted to **Funvini's** activities.

For the third year in succession, the charity was not able to make any investment in Development Education in Britain because of the difficulty in gaining access to schools. Fortunately, it has been possible for some such talks to be given in 2023.

In accordance with the Charity Commission's Statement of Recommended Practice (SORP), the charity's administrative expenditure is classified under the heading of 'Support Costs', and included in the total for Charitable Activities. In 2022, these Support Costs amounted to £105,907, which was 12.4% more than the previous year, and represented 17% of all expenditure. This brought the total spent on Charitable Activities to £590,307 (94.8% of all expenditure). This was quite a satisfactory result, but the Trustees emphasise that it is most unlikely that **Let The Children Live!** will be able to continue indefinitely this feat of devoting nearly 95 pence in every pound of expenditure to its Charitable Activities.

Moreover, the Trustees realise that many of the charity's donors are unlikely to consider that Support Costs - no matter how necessary they may be - actually constitute expenditure on the charity's *objects*. The Trustees always preserve a clear distinction in their own minds between the *ends* for which the charity exists and the *means* which have to be adopted to achieve them; and they will continue to endeavour to keep all administrative expenditure - and any bureaucratic procedures that tend to engender it - to a minimum.

None of the Trustees received any remuneration or were repaid for any expenses during the year, so the only expenses to be classified under the heading of Governance were the aggregated Independent Examination fees, which were £5,670 (0.9% of total expenditure). Under the present SORP, these expenses are classified under Support Costs, because Governance is counted as a Charitable Activity. It must be noted, however, that in 2022 the Governance costs were 45.8% greater than in 2021. Mazars have attributed this very substantial increase to the extra work involved in helping to present the accounts of the two charities in the aggregated format that is required now that they have been linked. The Trustees hope that, now that this new pattern has been established, the cost of the Independent Examination of the aggregated accounts will, in future, be less than the total of cost of the examination of two separate sets of accounts would have been.

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

In accordance with the SORP, the money the charity spends on generating funds is classified as 'Expenditure on Raising Funds'. In 2022 this amounted to £32,099, which was 22.1% more than the previous year, and was 5.2% of total expenditure. The Trustees regret the size of this increase but consider it was an unavoidable reflection of the high rate of inflation combined with the increased difficulty in raising funds after the pandemic.

In particular, the steep rises in the cost of transport have been aggravated by the fact that competition amongst good causes for the opportunity to make appeals is now so intense that the charity has to accept invitations virtually whenever they are offered, thus making it much harder to cluster appeals in order to obviate the need for multiple journeys to the same area.

As the Trustees have warned repeatedly, it is unlikely that the charity will be able to maintain the very low level of expenditure on fund-generation that it has sustained for many years. The figures for 2022 show that this is, indeed, the case because last year fund-generation required 6.8% of its income, whereas in 2021 it had only needed 4.0%. Similarly, in 2021 the cost of income-generation was 3.9% of total expenditure, but in 2022 it rose to 5.2%. The Trustees think that, unfortunately, it is very probable that in future the proportion of both income and expenditure taken up by fund-generation will have to continue to increase considerably.

In the last seventeen years fund-generation has never taken up more than 5.5 pence in each pound that the charity has expended. This compares very favourably with the proportion spent on fund-raising by most other charities. In the *UK Civil Society Almanac 2015* the National Council of Voluntary Organisations (NCVO) estimated that 11.6% of the charity sector's overall expenditure was spent on fund-raising in 2013/14.

The survey *Top 100 Fundraisers Spotlight*, which was published in March 2018 by Charity Financials, produced similar findings. In 2016/17 "across the top 100 fundraisers, average fundraising costs were 17% as a proportion of fundraising income"; and "as a proportion of total income fundraising costs were 10%". One charity actually spent 38% of its total income on fundraising!

Although, quite naturally, the Trustees are pleased that these figures show that a small charity like **Let The Children Live!** is so much more efficient than many of these large bodies, they are concerned that the profligacy of some of them tends to tarnish the image of charities in general, and may lead to calls for yet more regulation.

The Trustees were therefore pleased to see that the Charity Commission includes charitable spending ratios in the new version of its information about each charity. However, this information is not immediately obvious, and requires an extra click to come up. The Trustees suggest this vital information should be displayed very much more prominently - as prominently, for example, as the details about the number of employees with total benefits over £60,000 - a figure which they consider to be misleading because this could be interpreted as referring to employee salaries *alone*, whereas it actually includes the cost of employer's pension contributions as well.

The Trustees note what the Commission says about the need to put the charitable spending ratios in context and they are very much aware that any charity may experience a difficult year - or a series of difficult years - when the results of its fund-raising campaigns are not very good, or when the cost of fund-generation increases sharply. Consequently, they think that it would be helpful if the

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

Commission were to include these ratios for the *previous five years*, as is done with the charity's financial and compliance histories. The Commission already has this information in its system, so this could easily be calculated automatically, without involving charities in any extra work.

It would also be helpful if the Charity Commission were also to publish on each charity's page the average fund-generation ratios for the previous five years of *all charities of similar size*, dividing them into bands by income. This would put pressure on less efficient charities to improve their performance, and make it easier for prospective donors to find charities that are particularly efficient.

The weight of any additional bureaucratic burden tends to fall disproportionately on smaller charities, and to make them less efficient. Any further tinkering with the SORP and other regulations is also especially injurious to them. Like increased health and safety requirements, Net Zero and the General Data Protection Regulations (GDPR), *increased accountability, transparency and social responsibility requirements come at a cost*, and it should not simply be assumed that this cost is always justified.

In the case of the GDPR, for example, although the public may have benefited if the excessive persistence of some charities - particularly the larger ones - in badgering people for money has been curtailed, it should also be recognised that the GDPR now prevents small charities like **Let The Children Live!** from asking former donors for renewed help in times of crisis, unless the donors have previously given their explicit consent. The benefits brought by the GDPR in terms of increased donor privacy therefore need to be weighed against the harm caused to beneficiaries when charities are no longer able to help them in an emergency. The Trustees therefore hope that the government will take advantage of the opportunity offered by Brexit to adjust the GDPR in order to reduce their negative impact on charities.

The Trustees also believe that the Charity Commission should be required to monitor and publish details of the effect on *small charities* of any regulatory change in order to ensure that the benefits actually obtained really are proportional to the extra cost imposed on them in time, money and efficiency. An important element and indicator of good Governance is the elimination of all non-essential bureaucratic costs and activity, and the Commission could do much more to promote this both by simplifying its own procedures and demands, and by giving this matter greater prominence in the advice it gives to Trustees and to the government.

Excluding internal transfers between the two charities, their total aggregated income in 2022 was £676,518. This was a fall of £206,569 (30.5%) in comparison to the total aggregated income, net of internal transfers, that had been received in 2021.

The £30,041 that the charity received from legacies in 2022 was £53,645 (64.1%) less than the legacy income the previous year. That, in turn, had been in £125,887 (60.1%) less than the £209,573 received in 2020. The last comparable year was 2018, when the legacy income was £36,579. The charity's income from Trusts in 2022 fell by £14,998 (52.6%) to £13,525. Its income from these two extraordinary sources in 2022 was therefore £43,566, which was £68,643 (61.2%) less than the previous year, and constituted only 9.3% of its total income. Although most welcome, such extraordinary income is completely unpredictable, and the dramatic fall in the income from legacies reinforces the Trustees' conviction that it would be unwise for the charity to rely too heavily on these sources of income.

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

Traditionally, most of the charities' income has been generated by appeals in Roman Catholic parishes. However, the Trustees realise that some parishioners have not returned to Mass after the Covid lockdowns, and that, combined with the cost-of-living crisis, has hit the income of many parishes very hard. All this is tending in turn, to diminish the income that dioceses receive from their parishes, and some Bishops are banning charities from making appeals at Mass in their territory.

Even in ordinary times, Parish Priests tend to be inundated by requests for appeals by charities, and they are also required to hold quite a number of collections for causes chosen by their Bishops. Competition amongst charities for limited parish collection 'slots' is therefore now more acute than ever. The Trustees therefore feared that the charity's income from general donations might be substantially reduced.

Fortunately, however, although income from ordinary donations fell by £26,419 in 2022, this was a reduction of only 6.4%. compared to 2021. Indeed, it was only 10.3% less than such income in 2020. The Trustees consider that this indicates that the public's response to the charity's appeals is holding up reasonably well under the prevailing financial conditions. They therefore conclude that it is a combination of a shortage of disposable income and the acute competition from other worthy causes, rather than a lack of confidence in the charity, or of sympathy for its cause, that is responsible for the decline in the charity's income from general donations.

The Trustees are very grateful for the generosity of those who kindly donated goods for the charity's shop in Walsingham to sell. Thanks to Mrs Seals and her team of faithful volunteers, in 2022 the income from sales there rose by £3,394 (29.6%) to £14,869. A further £2,414 was received in donations made at the shop, bringing its total income to £17,283.

The running-costs of the shop amounted to £15,628, so it made a net profit of £1,655. Moreover, the Trustees recognise that the shop continues to be an important point of contact with the charity's supporters. It also helps **Let The Children Live!** to retain its identity as Walsingham's own special charity. Nevertheless, the viability of the shop will have to remain under annual review.

In 2021, the charity had received a total of £12,946 from the Coronavirus Job Retention Scheme and from the North Norfolk District Council. As intended, this statutory income provided some relief during the pandemic; but it naturally came to an end once the pandemic was over, so no further income from these sources was received in 2022.

Unless the charity receives more substantial windfalls from Trusts and legacies - which is very uncertain - they will not be able to meet the whole of **Funvini**'s future funding needs. If these are to be met, additional regular income will be required from other sources. It had been hoped that one such source would be **Let The Children Live! Inc.**, the charity's independent offshoot in the United States. This is recognised by the Inland Revenue Service (IRS) as a 501(3)(C) not-for-profit charitable corporation, so its benefactors are able to offset their donations to it against tax.

The Trustees are extremely grateful to both of their American colleagues for all their work in setting-up and running **Let The Children Live! Inc.**. Unfortunately, however, these ladies are now able to devote only a limited amount of time to their charity's affairs, and unless they are able to recruit some new members to its Board, the future of the American charity seems very uncertain. If it were to close, the income **Funvini** receives from the United States would probably be lost

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

because Americans tend to be reluctant to make donations that are not tax-deductible. This loss would obviously be a serious blow.

In the last few years legacies to the British charity have played a vital part in enabling it to fund most of **Funvini**'s work. A substantial legacy can make an enormous difference to a charity like **Let The Children Live!** It is therefore unfortunate that benefactors who wish to leave most of their property to charity so often decide to divide it amongst *several* good causes, instead of maximising the impact of their legacy by leaving the lion's share to *one* small charity.

The Trustees are deeply grateful to those who have remembered the charity in their Wills. The additional income from this source has been especially important during the months when normal fund-raising activities have been impeded by the Covid lockdown regulations. The children in *Casa Walsingham* remember their deceased benefactors every working day at the noon Angelus. They are also remembered at various special Masses in the Chapel there.

The Trustees also wish to express their gratitude to everyone who has requested that, when they die, donations should be sent to the charity in lieu of flowers; and to all those who have made this request after the death of a loved one.

Most of the money received by the charity in 2022 was the fruit of the generosity of a large number of individual donors and of parishes and other groups. It is not possible to name them all here, but the Trustees wish to express their warmest thanks to all of them.

The Trustees are also most grateful to:

- Caring and Sharing for continuing to support to **Funvini**'s educational project;
- and for unrestricted donations from:
- The de Vitre Fund;
 - The Di Paola Trust; and
 - The C & K Sommer Trust.

In 2010 a benefactor made a loan of £200,000 to the Trust; and in 2011 he increased this loan to £225,000. The benefactor has asked to remain anonymous, but he is not a Trustee; and the Trustees, the Independent Examiners and the Charity Commission are aware both of his identity and of the source of the money. With the benefactor's agreement, this sum was subsequently loaned to **Funvini** in order to mitigate the effects of the fall in its income caused by the recession.

As security for the loan, **Funvini** pledged *Casa Bannatyne*, the smaller of its two properties in Medellín. The property cannot now be sold without the consent of **Let The Children Live!** Whether the value of this property goes up or down, the benefactor has agreed with the Trustees that whatever its market value may happen to be at the time of repayment shall be the amount that is to be repaid to him. Because it is interest-free, the Trustees consider that this is the best way to try to ensure that it retains its value in real terms, without endangering the liquidity either of **Let The Children Live!** or of **Funvini**.

All being well, the loan will not have to be repaid until September 2029, but under certain circumstances **Let The Children Live!** would have to make earlier repayment to its benefactor. In

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

that event, it would be necessary for **Funvini** to repay its loan early, too. The mortgage therefore stipulates that **Funvini** must repay its loan at any stage at the charity's request, within a maximum of one year.

On 13th June 2019 the Trustees of the Linked Charity and the Directors of the Reporting Charity signed the necessary documents to transfer to the latter the liability of the benefactor's loan to the Linked Charity, and the mortgage securing the Linked Charity's loan to **Funvini**.

Property

Let The Children Live! itself does not own any land or buildings. In 2018 the Reporting Charity took over from the Linked Charity the leases of a three-room office in Doncaster and of a small shop in Walsingham. It also took over responsibility for the rental of a flat near Oxford to serve as a base for Fr Peter and his colleagues during their fund-raising visits to Britain. The five-year lease of this property expired in February 2019, but fortunately the landlord has generously agreed to allow the tenancy to continue at the existing rent

Human Resources

The Trustees are most grateful for the continued devoted service of its four employees:

- Fr Peter Walters, the Executive Director;
- Miss Pauline Allan, the Administrator;
- Mrs Shirley Davies, the Book-keeper; and
- Mrs Jackie Seals, the Manageress of the charity's shop in Walsingham.

In accordance with the provisions of the 2014 Transfer of Undertakings (Protection of Employment) (TUPE) Regulations, the employees whose contracts were transferred from the Linked Charity to the Reporting Charity were entitled to continue to enjoy the same terms and conditions of employment with the Reporting Charity as they had had with the Trust. The basis on which their salaries had been established when they entered the employment of the Linked Charity was therefore not subject to any review or benchmarking when they entered that of the Reporting Charity. The same applied to the non-contributory pension scheme on a sliding scale according to age which the Linked Charity had established for personnel normally based in Colombia, in view of the additional risks involved in living and working there.

However, the Trustees are aware that because, in particularly difficult years - and again in both 2020 and 2021 - the charity's Key Management Personnel refused to accept any increase in pay, their salaries had not always kept pace with inflation. Although the annual Consumer Price Index (CPI) in April 2022 stood at 9.0%, they accepted an increase of 5%. Inflation reached 11.1% in October 2022. In March 2023 the CPI stood at 10.1%, Once again, the charity's Key Management Personnel accepted an increase of only 5%, so although by July 2023 the CPI had fallen to 6.8%, it is clear that theses salaries are not keeping pace with inflation or the benchmarks that the Linked Charity originally adopted.

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

When funds permit, the Trustees therefore intend to raise the salaries of its existing Key Management Personnel to a level closer to those currently paid to those with similar experience and responsibilities in other charities of comparable size. The terms and conditions of any new Key Management Personnel will be decided on a similar basis, and consideration will be given to the possibility of awarding them a compensatory Golden Handshake if they eventually retire.

Sums of money were often given to the charity without any indication as to whether they were straight donations or the results of fund-raising activities. It is therefore impossible to estimate how many volunteers may have been involved in one way or another. The Trustees are very grateful to them all.

The Trustees wish to express their special gratitude to:

- Miss Pauline Allan, Mr Brian Coogan, Mr Slade Baylis and Micron 21 for updating and managing the charity's web site; and to
- all the members of the charity's informal support groups.

The Trustees also wish to pay tribute to the tremendous voluntary work done in promoting the charity in Scotland by Mr George McAleenan and Mr Peter Lavery.

Public Benefit

The Trustees have taken account of the Charity Commission's general guidance relating to public benefit when reviewing the charities' achievements and performance.

Risk Management

The success or otherwise of **Let The Children Live!** is evaluated by the Trustees in terms of the extent to which they manage:

- to sustain or increase the charity's income;
- to send funds to Colombia that fulfil or exceed the budget agreed with **Funvini**;
- to enable **Funvini** to maintain or increase the numbers of children in its programmes;
- to enable **Funvini** to maintain or improve the quality of care it provides;
- to raise public awareness and understanding of the situation of the street-children;
- to control and cover the charity's fund-raising costs; and
- to maintain a prudent level of reserves.

The charity continued to try to raise public awareness and understanding during the year, but - as has been mentioned already - the post-Covid situation prevented the charity's staff from making many visits to schools.

In spite of their best efforts, the total funds available to the Trustees at the end of 2022 was £152,457 (41.8%) less than the sum available at the end of 2021, although, in order to protect the charity's reserves, the charity's donations to **Funvini** in 2022 had to be reduced by £84,938 in comparison with the previous year's total, they were still £5,773 more than the total for 2021. The Trustees consider this to have been an acceptable result in such difficult circumstances.

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

It is always frustrating that many of the factors that have a negative impact on the charity's work are beyond the power of the Trustees to control. However, they remain very conscious of their duty to try to evaluate and monitor the various risks to which the charity is exposed, and to take what measures they can to try to reduce or manage them. Amongst these risks and measures, they wish to draw particular attention to the following:

- a) Although neither the Linked Charity nor the Reporting Charity had any children directly in its care, the Trustees' prime concern continued to be to ensure the well-being of the children who benefitted from the services of the institutions which they helped to fund. It therefore remained their policy that they would only consider applications for funding from organisations that were duly constituted according to local law and which had implemented, or were actively in the process of implementing, a child protection policy that was in general accord with that of the Roman Catholic Church in England and Wales, adapted to the local circumstances and culture.

In order to minimise the risk both of child-abuse and of financial mismanagement it remained the Trustees' policy to restrict the charity's activities to geographical areas of which they had a fair degree of knowledge and in which they could exercise a reasonable degree of oversight. This meant making donations only to Colombia, and concentrating them on the city of Medellín, where **Funvini** is based.

Funvini was one of the first charities in Colombia to implement a proper Child Protection Policy in all of its programmes. This policy is subject to frequent review, and **Funvini's** designated Child Protection Officer confirmed that the provisions of the Policy had been adhered to properly in 2022, and were continuing to be so in 2023.

- b) In May 2018, Medellín's health and safety authorities made very detailed inspections of *Casa Walsingham* and *Casa Bannatyne*. They found the facilities in both buildings to be up to the required standards, and renewed their operating licences for two years. In March 2020 **Funvini** applied for another inspection in order to renew the licences for both buildings, but because of the backlog caused by the Covid emergency, by the middle of August 2023 neither property had yet been inspected. However, the existing licences remain valid in the meanwhile.

Colombian health-and-safety-at-work regulations are now so complex and extensive that even a small organisation like **Funvini** has to employ a full-time, qualified officer to supervise their implementation. All of its staff have to attend numerous safety workshops; and emergency evacuation drills are held with the children both in the daytime and at the dead of night.

- c) In order to reduce the charity's exposure to the risk of bank failure, the Trustees decided in 2006 to open an account with the Charities Aid Foundation Bank (CAF Bank), in addition to the charity's existing accounts with Barclays. The new account functioned smoothly until 2017 when the CAF Bank suddenly informed the Trustees, without any explanation, that it was to be closed. There was no question of any discussion or appeal, so the Trustees reluctantly accepted this decision, and a balance of £40,000 was returned to Barclays. In view of the extreme difficulty that many charities and small business now experience in trying to open new accounts, Barclays have remained the charity's sole banker ever since.

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

When the Trustees, in conversations with representatives of the Charity Commission in 2020, mentioned what the CAF Bank had done, they were told that they ought to have mentioned this in their Annual Return to the Commission. However, the representatives of the Charity Commission did not explain to the Trustees why what appeared to be a commercial decision ought to have been reported to them; and their guidance notes for the Return had made no mention of any such necessity.

The Trustees therefore imagined that this incident was an isolated and unusual one. However, their attention has now been drawn to an article in *Third Force News* dated 28th July 2017 (<https://tfn.scot/news/revealed-hundreds-of-charity-accounts-being-closed-by-banks>) that revealed that “Hundreds of UK charities have had their bank accounts closed due to draconian money laundering laws. ...Some banks are responding to the problem, but other institutions are taking the easy option and steering clear of allowing aid charities to set up new accounts or simply closing existing accounts with no warning.”

In the light of this article, the reasons for both the CAF Bank’s action and the Charity Commission’s concern about it are now more apparent. A charity like **Let The Children Live!** that regularly sends considerable sums of money to Colombia could be exposed to the risk of abuse by money-launderers, and would therefore be bound to attract the attention of the authorities. However, as a spokesperson for Save the Children was quoted as saying in the same article, “A more aligned approach between governments, regulators, and NGOs will help to reduce financial crime, whilst ensuring critical and life-saving humanitarian work continues.”

In the wake of the scandal provoked in the Summer of 2023 by the closure of Mr Nigel Farage’s accounts with Coutts Bank for purely political reasons, it has come to light that the accounts of thousands of other individuals and businesses have also been closed without explanation by other banks, including Barclays; and the suspicion has been aroused that in some cases this may have been done for political rather than purely commercial motives. The banks appear to have taken advantage of the same anti-money-laundering regulations to hide these motives.

Although they are perfectly legal, the Christian motivation of **Let The Children Live!**, and the pro-life and morally conservative work it supports, might be considered to be objectionable by some of the individuals or groups with different philosophies that are involved in defining the policies of the banks. There therefore exists the risk that Barclays might decide to follow the CAF Bank’s example and suddenly close the charity’s accounts.

The Trustees consider this to be a very real risk because for many months the Know Your Customer department have been badgering the charity for more and more information. The Trustees have, naturally, made every effort to comply with these requests, but Barclays have repeatedly lost documents or failed to give their staff in local branches proper training about what needs to be done with them, with the result that in June 2023 the charity’s deposit cards were temporarily frozen as a compliance enforcement measure. So badly has this whole matter been mishandled that on 19th July 2023 Barclays made a donation of £200 to the charity, with their apologies.

As Mr Farage discovered, if one’s business or personal accounts are closed by one bank, it is now virtually impossible to open a new account with another UK bank. The consequences for **Let The Children Live!**, and for the children who rely on its support in Colombia, would be

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

disastrous if Barclays decided to close the charity's account. These would be the same whether the decision to close the account were taken for political reasons or fear of the mere *possibility* of involvement in a breach of the draconian anti-money-laundering regulations: without a bank account, the charity would be unable to function, and might well have to be wound up.

The Trustees therefore call upon the Charity Commission to pressure the government into taking urgent action to protect charities from the existential threat posed to them both by politically-motivated de-banking, and by the unintended consequences of the current anti-money-laundering regulations.

Moreover, the Trustees hope that the Commission is aware of the implications for charities of a report by Nick Gutteridge in the *Daily Telegraph* on 6th August 2023 that NatWest had granted itself "sweeping new powers" to limit daily and annual cash deposits and withdrawals. Although NatWest claimed that it was doing this in order to protect its customers from the risk of fraud, its action has increased concerns that the banks may be using anti-fraud and anti money-laundering policies as pretexts for trying to force customers into accepting moves towards the creation of a "cashless society".

Although the charity itself receives very few donations in cash, a very considerable amount of its income is received in cash by the parishes that take collections on its behalf; by groups and individuals who hold fund-raising events for it; and by its shop in Walsingham. Many of its donors do not wish to give by credit or debit card, and some of them do not hold such cards. And on many occasions people who have heard the charity's appeals, and who are not carrying much cash, have hurried off to make a cash withdrawal from an ATM even if they could have used the same card to give to the charity directly. Any significant limitation on the daily and annual amounts of cash deposits would therefore pose a direct threat to the income of charities like **Let The Children Live!**

The lowest denomination Sterling banknote currently in circulation in the United Kingdom is worth £5. Many people - children and the elderly, in particular - who contribute to collections for charities are unable to give as much as that, so they donate their small change. Individually, these may be very small amounts - too small to be worth giving by card, even if the donor has a card: but accumulatively they often form a significant part of the collection. The loss of this income would therefore be a considerable blow to the charities. Moreover, the loss of the ability to donate small change would either deprive these potential donors of the dignity of making their own limited but much appreciated contributions, or put them in the invidious position of having to place on record the small amount of their donations.

The Trustees believe that donors should retain the right to give to charity anonymously, provided that the amount of their donations is not so large as to constitute a serious risk of money-laundering. For all these reasons, they hope that the Charity Commission will urge the government to take steps to protect charities from the negative effects of any moves towards the creation of a "cashless society".

- d) Although Medellín no longer appears in the list of the world's 50 most violent cities, the issue of safety continues to be one of the greatest importance for the Trustees. They have therefore continued their policy of not inviting foreign volunteers to work in Colombia on its behalf. On the other hand, when foreigners who in any case intend to visit Colombia - entirely at their own

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

initiative and risk - ask if they may visit *Casa Walsingham* or help with the work there, they are always referred directly to **Funvini**.

In such cases **Let The Children Live!** can, of course, accept no liability for their conduct or their welfare. For its part, **Funvini** requires any foreign volunteers it accepts to provide a current International Child Protection Certificate (ICPC) or equivalent clearance document, and to agree to abide by the terms of its Child Protection Policy .

- e) The unrestricted funds held by the Linked Charity effectively serve as a reserve for the Reporting Charity. The Trustees aim to maintain reserves in unrestricted funds which, when combined with those of the Reporting Charity, amount to at least £150,000. This is equivalent to about three months of the Reporting Charity's unrestricted charitable expenditure. They provide a buffer in case of fluctuations in the charity's income and in the value of the pound against the peso.

The Trustees consider that, in normal circumstances, this level of reserves would provide sufficient funds for both charities to continue to operate, although they hope to maintain a higher level of reserves in order to ensure greater stability in the funding of **Funvini**'s work. They realise, however, that this will not be possible in years when the charities' income is below target.

Although the Trustees are under no *contractual* obligation to provide any particular level of support to **Funvini**, they are acutely aware that the welfare of hundreds of children in Medellín depends on the funds sent by **Let The Children Live!** The Trustees do not believe that the charity's supporters would wish it to maintain a rigid policy of maintaining any particular level of reserves above that required to comply with its legal obligations if **Funvini**'s children were to be exposed to danger or hardship in consequence of this.

Moreover, they suspect that if really substantial reserves were to be maintained, some donors might decide to switch their giving to charities that appeared to be in more immediate need of their support. The charity's reserves policy must therefore remain a very flexible one.

The charity's aggregated balance of unrestricted funds on 31st December 2022 was £212,113. Although this sum was in excess of their normal reserves policy, the Trustees considered it to be appropriate in view of the impact of the continued high rate of inflation both on the disposable income of its donors and on its own costs.

- f) The charity does not possess any investments. The Trustees have done their best to protect the charity's funds against the fluctuations of the currency markets by keeping these in a mixture of pounds, US dollars and euros in order to spread the risk. However, the fate of the euro has become so uncertain that reserves are not now being kept in this currency, and the account is only being kept open to receive the donations that are occasionally received in it. In view of the fact that the high street banks now charge customers for the use of their current accounts, even if these remain in credit, the Trustees consider it to be particularly reprehensible for those banks to have been so dilatory in passing on to their customers the benefits to their deposit accounts of the repeated rises in interest rates.

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

Funvini maintains an account in US dollars at its bank's branch in Panama so that donations sent from Britain can be converted into Colombian pesos when the exchange rate is favourable, rather than being converted automatically into pesos, regardless of the exchange rate, as has to happen when donations are sent direct to Colombia.

- g) Since 2010, **Let The Children Live!** has sent its donations to **Funvini** via foreign exchange companies such as Custom House, Western Union and Moneycorp. The Trustees initially decided to do this because these companies offered more favourable exchange rates and lower transfer fees than Barclays provided. In more recent years, however, the use of these companies became the only practical means to send its donations because Barclays no longer permitted the transfer form to be signed by two authorised signatories in their own homes, but required them to come in together to sign the form in one of their branches. This was not practical, because the signatories live more than 180 miles - and more than three hours' drive - apart. Unfortunately, Barclays does not permit its customers to make transfers to Colombia via electronic banking.

Over the years, a total of more than £5,500,000 has been transferred to **Funvini** by means of these foreign exchange companies. This has involved more than 130 individual transactions, and these have been made with no difficulties and no losses. However, the Charity Commission has become concerned about the use of foreign exchange companies because - although their use by charities is perfectly legal - they are outside the regulated banking system, and their use involves a greater element of risk than transfers effected through the regulated banking system.

In 2019 the Charity Commission asked charities that used foreign exchange companies to mention this in their Annual Return; and this the charity duly did. As a result, the Commission summoned the Trustees to a virtual Compliance Meeting, which took place on 23rd June 2020. The representatives of the Commission expressed their concerns about the possible risks involved in the making of transfers to Colombia outside the regulated banking system.

The Trustees, for their part, explained why they considered this practice to be necessary in their case, and the steps they had taken to try to manage the risks involved. They also showed that a proper paper-trail existed for each transaction, and that no funds had ever been lost. Neither at the meeting nor subsequently was the Commission able to suggest a more practical way to effect these transfers.

The Trustees consulted their Solicitor about this practice, and he confirmed that it was legal, and that it was still within their powers to employ it. They therefore informed the Commission that whilst this continues to be the case they would continue to make use of foreign exchange companies to make transfer to **Funvini** until an alternative that is practical in their circumstances becomes available.

The Trustees reviewed this policy at their meeting on 14th June 2023. They decided that in view of the fact that it had continued to work perfectly satisfactorily, and that they had not become aware of any better alternative options, it would remain in force until it was reviewed again at their Summer meeting in 2024, unless there had been any significant developments in the meanwhile.

- h) The cost-of-living crisis in the United Kingdom in 2022 had - and is still having - a very severe effect on the charity. Its total income in 2022 was £202,047 (30.6%) lower than it had been in

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

2021. In the first five months of 2023, the two charities' combined income - excluding Gift Aid recovered - was only £3,512 (2.1%) more than in the same period the previous year. However, its total income in the five months until 31st May 2023 was boosted by an increase of £61,446 (800%) in the amount of tax recovered through Gift Aid. This was because it is the Trustee's policy only to claim every few years the Gift Aid on donations made by Standing Orders.

The impact of inflation is being aggravated by the implementation of the Net Zero policies supported by all the major parties both at Westminster and in Edinburgh. Unless these are substantially changed, they will continue to have a very negative impact both on the charity's income and on its costs - particularly, of course, on its transport costs - even if inflation is otherwise considerably reduced. The Trustees therefore suggest that the Charity Commission should encourage the government to take steps to minimise the negative impact of Net Zero policies on charities by, for example, exempting charities from VAT and from Air Passenger Duty.

The position is therefore difficult enough as it is, but the Trustees are concerned that if those who advocate even more drastic Net Zero measures have their way, the impact of Net Zero on the charity - and on the children in Colombia who rely on it - will be even more severe. There is a danger that the spending of gigantic sums on decarbonising the British economy will lead both to a reduction in the aid budget that helps to pay for things like vaccines and schooling in developing countries, and to the attaching of green strings to international aid and loans in a sort of 'green imperialism'. Moreover, it is evident that Britain's drive for Net Zero has already had a considerable impact on its trade with Colombia.

The United Kingdom used to be a major importer of coal from Colombia. This trade peaked in 2012 at 11.7 million metric tons: but by 2021 it had declined by 98.6% to a mere 167,000 metric tons. Whilst this reflected a significant reduction in carbon-generated energy in the UK, it also deprived Colombia of a significant source of employment and foreign exchange, thereby making it harder for Colombia to grow its economy and to improve the lot of its poor. The United Kingdom's gain was therefore achieved at the cost of Colombia's loss. The environmental benefits of the reduction in Colombia's coal trade with the United Kingdom need to be weighed not only against the increased energy costs it has caused for the public in Britain, but also against the damage it has caused to the Colombian economy.

It appears that this damage is being compounded by the policies of Colombia's President Petro, who took office in August 2022. On 23rd March 2023 a report by the International Monetary Fund (IMF) said that crude oil and coal had accounted for 55% of Colombia's export revenue in 2022. But on 20th January 2023, an article by Luke Taylor in *The Guardian* stated that "Colombia's leftwing government has announced that it will not approve any new oil and gas exploration projects as it seeks to shift away from fossil fuels and toward a new sustainable economy the policy has been met with criticism from economic analysts who say that halting oil exploration will not affect the global demand for fossil fuels while hurting Colombia's economy. ...The policy has also been criticised by environmental experts who say the move does not address the country's key environmental issues ... nor will it have any significant effect on the global climate crisis."

In an interview published in the *New Statesman* magazine on 18th July 2023, Sir Anthony Blair, the former Labour Prime Minister, said, "Don't ask us to do a huge amount when frankly

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

whatever we do in Britain is not really going to impact climate change....Because, basically, the developed world's emissions are going down, but the developing world's are going up. These countries have got to grow, so how do you finance the transition? Secondly, how do you accelerate the technology?"

The Trustees hope that interventions of this nature will stimulate a more nuanced debate on Net Zero issues, in which the full costs and wider international and humanitarian ramifications of trying to achieve Net Zero are specified and considered in much greater detail. If developing countries are to be encouraged to leave resources like coal and oil underground, developed countries will have to compensate them for doing so, and to help them to transition to the alternative technologies they will need in order to develop their economies. If this does not happen, the headline drive for Net Zero will be a catastrophe for the poor in countries like Colombia.

- i) In December 2012 the charity introduced the facility for credit card donations to be made online. In order to do this, the charity registered with the charity donation system CharityCheckout - now known as Enthuse - which continues to handle the whole process of taking credit card donations, and of paying them into the charity's bank account. No sensitive information now has to be handled by, or to pass through, the charity's web site.
- j) The Trustees have implemented an anti-money-laundering policy in order to reduce the risk that anyone might try to make use of the charity for that purpose. There are no indications that any such attempt has ever been made.
- k) Most of the funds raised by the charity are the results of appeals made in Catholic parishes, so it is clear that Christianity is the force that motivates the great majority of the charity's donors, but an increasingly - and sometimes aggressively - secular society is not conducive to the flourishing of charities that, like both **Let The Children Live!** and **Funvini**, remain firmly Christian in their ethos. The officials from the Charity Commission who attended the Compliance Meeting readily admitted that they had little experience of dealing with Christian charities; and they obviously had no real understanding of their particular ethos. There is a danger that such a lack of understanding could result in misunderstanding and misinterpretation.

The charity's Solicitor confirmed that he considers that the moral views that the charity and its supporters uphold "might be conservative but they are not radical". These views are not universally popular, and the Trustees are aware that they have a duty to "consider the charity's reputation". They know that the charity could fall victim to the 'cancel culture' because the era in which Christians could disagree with some of the conventions and assumptions of secular thinking and still expect to be respected as decent members of society at large seems to be drawing to an end.

However, the Trustees believe that the damage that would be caused to the charity's reputation among its supporters by being perceived to have abandoned or diluted its Christian principles would heavily outweigh any possible advantages of such action, even in merely prudential terms. Moreover, this would threaten the future existence of **Funvini** - and hence the welfare of the children who depend on it - because, as a specially Catholic charity, **Funvini** would not be able to accept funding from a source that was not in sympathy with its own moral views.

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

The Trustees are therefore concerned that there is a danger that their duty to “consider the charity’s reputation” may be interpreted in some quarters as a duty not to express views, or to fund activities, which - even though they are perfectly legal - are currently *unfashionable*. This, in turn, is likely to result in a tendency towards excessive caution and self-censorship by charity Trustees who became afraid of being considered ‘politically incorrect’ or insufficiently ‘woke’.

- l) The Charity Commission also expressed their views about the reporting by the charity of the criticisms expressed by Venezuelan refugees in Medellín of the policies and failures of the extremely socialist Venezuelan government, which they blamed for the events and conditions that had obliged them to seek refuge in Colombia. However, it is hardly to be expected that many admirers of the present Venezuelan regime will be found amongst those who have had to flee from it or from the consequences of its policies.

The Trustees consulted their Solicitor on this point, and he said: “The Commission’s guidance is clear that charities can campaign for a change in the law, policy or decisions where such change would support the charity’s purposes. Charities can also campaign to ensure that existing laws are observed.” Therefore if the charity “identified government policy that negatively impacted on your beneficiaries then ‘speaking out’ on such an issue would be acceptable”.

Although the Trustees certainly do not consider it to be the charity’s mission to campaign on political issues, they therefore reserve the right to criticise - and to publish comments by third parties that are critical of - the Venezuelan government, the Colombian government, or the British government, or any other body that they believe to be wholly or partly responsible for any policy, decision or situation they consider to be prejudicial to the welfare of the children - born or unborn - whom **Funvini** serves.

- m) It has yet to be seen how extreme the policies that President Petro’s socialist government are going to be. However, if these were to be considered hostile to western interests - perhaps involving the nationalisation without adequate compensation of private companies in which there had been a considerable level of foreign investment - Colombia could become the target of sanctions that would make it difficult or impossible to send funds there from the United Kingdom or the United States. Such sanctions would obviously have an immediate and disastrous effect on **Funvini**. The Trustees will therefore continue to monitor developments in Colombia with close attention.
- n) Another cause for possible concern is the way that the attitude of the Colombian authorities towards the Venezuelan migrants has changed for the worse since President Petro came to power and restored diplomatic relations with Venezuela

Funvini’s employees have reported that it is extremely rare to hear the Venezuelans in Medellín saying anything positive about the Maduro regime, whereas harsh criticisms of it are common. Many of these Venezuelans were really refugees more than migrants, and they are therefore deeply suspicious of the *rapprochement* between Bogotá and Caracas. They fear that this may lead to them being forced to return to the clutches of the very regime from which they sought refuge in Colombia. The authoritarian Venezuelan government does not look kindly on any form of dissidence, and some of the refugees are alarmed about the risk of reprisals if they go home. So, although the Maduro regime is promoting a “Return to the Motherland” campaign, many of the exiles remain highly sceptical about this.

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

However, on 14th July 2023, *BBC Mundo* published an article by Daniel Pardo, its correspondent in Colombia, that describes the change that many Venezuelans in Colombia have noted in the way that they are being treated by the Colombian authorities. Whereas the two previous administrations did a great deal to facilitate the regularisation of the Venezuelans' status in order to legalise their access to employment, education and health-care, this process has stalled under President Petro's government. The BBC asked Migración Colombia, the national border agency, for exact figures of regularisations during the last year, but received no response.

Although President Petro has not announced a formal policy of interrupting the "regularisations", he has stated that wants to promote the "voluntary return" of Venezuelans. It remains to be seen how much pressure he will be willing to apply to encourage them to make this "voluntary" move. One reason for which he is adopting this policy may be that he hopes to strengthen his links with the Maduro regime in order to persuade it to restrict the activities of the ELN in its territory. If that is the case, there is a danger that the Colombian government may forget about the best interests of the Venezuelan exiles, and that they may become mere pawns in a diplomatic chess game between the two regimes.

Moreover, if the Venezuelan exiles who do not want to return home feel that they cannot remain in Colombia they may well be tempted to risk their lives by making a 60 mile trek through the jungle, swamps and mountains of the Darién Gap - where there are no roads. This can take up to ten days, and the objective is to reach Central America - and, eventually to try to enter the United States illegally. From Yaviza in Panama to the US border is a further 2,700 miles, and another six international borders must be crossed on the way. Nevertheless, according to the Panamanian government, more than 248,000 people crossed the Gap during 2022. The flow has increased since then: by July 2023 more than 251,000 people had made the crossing; and this year's total may well reach 400,000.

The terrain is extremely hazardous, and the whole journey from Colombia to the US border is expensive and dangerous because it is controlled by the *Clan del Golfo* and other criminal gangs of drug-smugglers and *coyotes* (people-smugglers). Those who cannot pay them in cash may have to do so in sexual services. In July 2023 one of the Colombian security guards at *Casa Bannatyne* decided to take this gamble; and the following month a Venezuelan cleaning lady at *Casa Walsingham* left with the same intention, accompanied by her boyfriend and her three children, aged seventeen, nine and two. She has promised to let her friends at *Casa Walsingham* know how they get on. The Trustees await this news with the gravest misgivings.

- o) The long-term loan of £225,000 made to the charity will eventually have to be paid back. As has been explained above, this money has now been loaned to **Funvini**, and the Trustees have therefore had to consider the risk that the Colombian charity might fail to return it. However, the Trustees are satisfied that the terms of the mortgage on *Casa Bannatyne* by which the loan has been secured have reduced this risk to the minimum. If the worst came to the worst, and **Funvini** failed to meet - or were to be prevented from meeting - its obligations, the Trustees could reduce their annual grant to **Funvini** by £225,000, and the charity would therefore still be able to meet its own obligations to the benefactor.
- p) In 2003 the Linked Charity established a notional benchmark for the salary of its Executive Director, with those of other Key Management Personnel being determined in reference to this.

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

The Trustees did this by consulting the press to see what other charities were then offering for the posts that they were advertising.

For example, they noted that on 11th August 2003 The Children's Society advertised for a Youth Campaign Coordinator in London, with a maximum salary of £25,536. Applicants had to be under the ages of 25, and would therefore have had neither experience nor responsibilities commensurate with those of the Executive Director of **Let The Children Live!** At the other end of the spectrum, World Vision, a very much larger charity, advertised on 14th March 2003 for a Chief Executive with an annual salary of £70,000.

The Trustees therefore considered that a notional benchmark figure of £30,000 of basic salary would be appropriate, and they hoped to be able to sustain this at least in line with inflation. According to the CPI UK Inflation Calculator (www.officialdata.org), £30,000 in 2003 would be the equivalent of £60,685.89 in August 2023 - without any increments in recognition of increased experience and responsibility - but the Trustees regret that the financial circumstances of the Linked Charity did not permit the salaries of the Key Management Personnel who are now employed by the Reporting Charity to be increased to that extent.

According to the 2022 Pay and Equalities Survey of almost 900 charity leaders published by the Association of Chief Executives of Voluntary Organisations (ACEVO), the average annual basic salary reported by charity C.E.O.s in 2022 was £56,000. The Trustees therefore realise that if it ever became necessary to seek to replace the charity's Executive Director, it is probable that the present terms of remuneration would have to be improved considerably, and that this would require painful adjustments to its budget.

- q) The constant intensification of the competition for funds is placing increasingly heavy burdens of work and stress on the charity's employees. The Trustees realise that an excessive work-load poses a risk to the charity's efficiency, and limits the possibilities for its expansion. Some extra help was provided in 2018 by an Office Trainee, but she left the charity's employment at the end of the year; and it is clear that a more experienced - and therefore more expensive - person will be required when funds permit a replacement to be appointed.
- r) If Fr Peter were to be incapacitated for a prolonged period, the Trustees know that it would not be easy for them to find a suitable replacement. Indeed, in such an eventuality, it might well be necessary to wind up the charity. For that reason they continued to ensure that it did not incur any debts or contractual obligations which could not be met from its reserves.
- s) The salaries of **Funvini's** team of psychologists, social-workers, teachers and other staff constitute by far the largest item in the Colombian charity's monthly budget. It can do little to control these because they are calculated in terms of multiples of the Colombian National Minimum Wage, which is increased every year by government decree.

The outgoing Colombian government had enacted a reduction of the working-week by two hours to 38 hours, which came into force in 2023. Moreover, the new Colombian government has decreed that the extra night-time payments now have to be made to those who work after 6:00pm, rather than after 9:00pm, as had previously been the case. The government also decreed that the National Minimum Wage would rise by 16% as from January 2023, and the salaries of **Funvini's** employees all increased accordingly.

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

The new Colombian government has also announced that it intends to bring an end to the ability of employers to contract the services of self-employed professionals and technicians who normally provide a number of different clients with a specific service that they only require for a particular project, or on a limited number of occasions (such as one day or week per month), or at certain times of the year. Being self-employed, such people are free to undertake such work as they wish, when they wish: but they are responsible for the payment of their own social security and pension dues because they are treated as independent contractors rather than ordinary employees.

In **Funvini**'s case, this applies to such people as its computer-technician and its nutritionist, who provide the charity with vital services on an occasional basis. It is not yet clear how they will be able to continue to function, or in what way employers will be able to contract their services. The only thing that is certain is that it will be more expensive for employers.

According to a report in *El Colombiano* on 16th August 2022, the new Minister of Work, Gloria Inés Ramírez, had announced in an interview on *Blue Radio*, that “employers must guarantee stability of employment.” She maintained that instead of providing three or four people with unstable posts, employers must create a single “good” post. The danger of this, however, is that this policy will merely guarantee the permanent *unemployment* of the other three people, who - together with their dependant family members - will then also be deprived of most of their social-security benefits because people are only “affiliated” to the system while they or close family members are working.

The combination of all these factors is constantly increasing **Funvini**'s employment costs. At present, **Let The Children Live!** is not in a position to provide the extra funding needed to cover these, but any reduction in its work force necessitates a corresponding reduction in the number of children who can be cared for safely in its various programmes. The Trustees very much regret that the statutory improvements in the working conditions of **Funvini**'s staff are having to be implemented at the cost of the suffering of the children for whom the Colombian charity can no longer provide services.

- t) As the competition for donations becomes ever-more intense, **Let The Children Live!** faces an increasing need to develop new ways of appealing for the public's sympathy. There are constant appeals in the media for the victims of disaster, and stories and images of children who are being enabled to go to school and to avoid catastrophe tend to have less emotional impact than those that feature children who have fallen victim to it.

The charity may well need professional help to surmount this public-relations hurdle. In the meanwhile, the Trustees believe that the best way to retain the confidence of the charity's supporters is to be completely transparent about this problem, and to explain both what is happening and why it is happening.

In particular, the Trustees think that it is very important to stress what a very small proportion of the United Kingdom's Overseas Aid Programme is devoted to helping children in Colombia, in marked contrast to the enormous sums that British drug-users squander each year on Colombian cocaine and heroin. The money they spend on their 'recreational habit' helps significantly to fuel the violence and corruption in Colombia to which so many children there continue to fall victim.

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

Supporting charities like **Let The Children Live!** is one way by which people in Britain can help to undo some of this harm. Unfortunately, however, some people regard drug-consumers as innocent victims of their habit. They fail to recognise that the *purchase* of illegal drugs is *not* a ‘victimless crime’; so they take offence when the charity maintains that drug-users ought to accept responsibility for the part that they each play in sustaining the drug-trade with countries like Colombia through their purchases. The Trustees call on the government to a great deal more to educate the public about this in order to make the *purchase* of illegal drugs as socially unacceptable as the purchase of child pornography or of items made of ivory or animal fur.

- u) As has been made clear above, the Trustees are very much aware of problems caused by the charity’s dependence on the income it receives from such unpredictable sources as Trusts and legacies. Attempts to reverse this trend are likely to require a significant increase in both the overall amount that the charity spends on fund-generation, and in the proportion of the charity’s expenditure that is used for this purpose.
- v) The Trustees are also concerned about the impact on **Funvini** of the indefinite presence in Medellín of such large numbers of Venezuelan migrants. In terms of religion, culture, history and language, Colombia has much in common with Venezuela. It ought not, therefore, to be too difficult for Venezuelans to adapt to the Colombian life-style, or for them to be assimilated into Colombian society. Unfortunately, however, the extra competition for limited resources in the areas of healthcare, education, housing and employment has started to generate resentment in some sections of Colombian society.

The assimilation of the migrants continues to present Colombia with an enormous challenge that is not widely recognised and understood abroad, and for which she is not receiving anything like sufficient international aid. **Let The Children Live!** must do what such a small charity can to help with both of these aspects of the problem.

Funvini is monitoring the situation closely because the children it serves are drawn from the stratum of the population that has been most adversely affected by competition from the Venezuelan refugees. **Funvini** will continue to reach out to help as many of the Venezuelan children as it can. However, as the number of these children increases, **Funvini** is having to take care to show that it is not favouring the refugees over the local population.

So far, overt hostility towards the refugees has, fortunately, not become widespread. Nevertheless, according to a report in *El Tiempo* on 18th May 2022, between January 2017 and March 2022, a total of 2,558 Venezuelan citizens were murdered in Colombia. However, the article did not suggest that many of the victims were killed specifically because of their nationality.

Inevitably, not all of the Venezuelans who have come to Colombia have done so for innocent motives. Some had - or have developed - links with organised crime; and some have committed acts of violence. The report in *El Tiempo* stated that in recent years the proportion of Venezuelan citizens amongst all those arrested for criminal offences in Colombia had risen from 0.3% in 2016 to 9.7% in the first months of 2022. The implication was that these two sets of figures were related, and that a considerable number of the Venezuelans who had been murdered may themselves have been criminals. On the other hand, the report emphasised that the figures indicated that fewer than 1% of the Venezuelans in Colombia were involved in criminal activity.

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

Reports such as this are likely to have some influence on the way in which the Venezuelan migrants are perceived by the Colombian public. In July 2022 the *Barómetro de Xenofobia* (Xenophobia Barometer) the Colombian Twitter analysis platform, reported that the incidence of remarks about Venezuelans on Twitter that it considered to be xenophobic had increased to 12% from 3% in 2021. Although this increase is certainly cause for some concern, the fact that - in spite of the vast influx of Venezuelans into Colombia - 88% of the remarks about them on Twitter were *not* xenophobic constitutes a remarkable tribute to the solidarity and tolerance that the great majority of Colombians were continuing to display towards their Venezuelan guests.

However, the *Barómetro de Xenofobia* reported that after the reopening of the Colombo-Venezuelan border on 26th September 2022, the incidence of anti-Venezuelan remarks and articles on the Colombian internet was 169% higher than the monthly average. If the attitude of the Colombian public towards the Venezuelan migrants were to deteriorate further, there would be a real danger that they could become the targets of violence. In that case, there might even be problems between the Colombian and Venezuelan children in **Funvini**'s programmes. There might also be a risk that charities like **Funvini** could be targeted if they were perceived as being too sympathetic to the refugees.

The Trustees of **Let The Children Live!** fully support the measures being taken by **Funvini** in response to all these problems, and they will do their best to raise extra funds to help the Colombian charity to meet these grave and continuing challenges. However, it must be accepted that the outlook both for the remainder of 2023 and for 2024 is not at all encouraging.

Governance

Let The Children Live! is governed by a Board of Trustees/Directors, who usually meet twice a year. They are a small, well-integrated group of non-executive volunteers, who share the Christian principles upon which the charity was founded, and who are motivated by a commitment to the welfare of the children whom the charity exists to serve. The Trustees were delighted to welcome Mrs Gill Prosser to their ranks in 2022. She had been a faithful supporter of the charity ever since it was founded. On the other hand, the Trustees were saddened by the retirement at the end of 2022 of their colleague Mr George Ireland. He had indicated his wish to retire several years previously, but had loyally hung on until a replacement had been found and well-installed. The Trustees are most grateful for his many years of service.

The day-to-day conduct of the charity's affairs are managed by Fr Peter Walters, as its Executive Director. None of the Trustees have any personal interests to declare, and all of them have signed the Trustees' Code of Conduct, which includes provisions to manage any potential conflicts of interest.

There must always be a minimum of *three* Trustees and there may be a maximum of *five*. The policy of the Trustees in relation to potential candidates for election to the Board is that in addition to being legally qualified to serve, the person concerned should be one:

- of whose integrity and other qualities at least either one of the existing Trustees or the Founder has considerable personal knowledge;
- who has an established history of support for and interest in the charity;

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

- who would be willing to subscribe to the charity's Mission and Vision Statements, and to the Trustees' Code of Conduct, which contains a conflict of interest policy;
- who is likely to inspire the confidence of the charity's supporters;
- who is likely to be able to devote to the charity the time necessary to be an effective Trustee;
- and
- who would be able to attend the Trustees' meetings without undue inconvenience or expense.

It is the Trustees' policy to try to keep the affairs of the charity as simple as possible, and to conduct them with the minimum of formality and bureaucratic procedures compatible with efficiency and compliance with the law; and that such professional expertise and advice as may be necessary should normally be obtained externally.

Because a new Trustee must already have some knowledge of the charity, and because the governance of its affairs has been designed to be so straightforward, the process of induction normally consists of a briefing by the Director and the other Trustees, and the reading of the Charity Commission's publication *The Essential Trustee*. The Trustees may subsequently undertake such further reading or training as they deem necessary.

However, as has been mentioned above, the Trustees continue to regard with grave concern the failure of the Government and of the Charity Commission to value and protect the essentially 'amateur' status of the Trustees of small charities. They suspect that part of the problem here may stem from the lack of a distinction in law between Non-Governmental Organisations (NGOs) and charities.

Each of these types of not-for-profit body has a valuable role to play in contemporary society, but although they have elements in common, their regulatory needs and, indeed, their whole ethos tends to be very different. NGOs require detailed regulation and considerable formality in their structures and procedures, particularly if their funding depends on grants from - or contracts with - statutory bodies.

In the case of small charities, however, any excess of regulation or formality may prove stifling. They rely for their governance upon the good will and enthusiasm of part-time, non-specialist volunteers whose mentality reflects that of the private donors upon whose generosity their income chiefly depends.

The Trustees remain firmly of the opinion that the tendency towards over-regulation poses a real threat to the survival of small charities like **Let The Children Live!** because the greater the administrative burden, the harder it will be to attract new Trustees; and the more disproportionate the administrative costs, the more difficult it will become to inspire the generosity of donors who wish their money to be used for the benefit of children, not for the funding of bureaucracy. Every aspect of the regulation of charities ought always itself to be subject to strict and clear 'public benefit' criteria, including the regular evaluation of the cost-effectiveness of any public reporting burden that it imposes on smaller charities.

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

Responsibilities of the Trustees

The Charities Act 2011 requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its income and expenditure for that period. In preparing those financial statements, the Trustees are required:

- to select suitable accounting policies and then apply them consistently;
- to make judgements and estimates that are reasonable and prudent;
- to comply with applicable accounting standards subject to any material departures disclosed and explained in the financial statements; and
- to prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its operations.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the charity's assets, and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examination

The Trustees share the view expressed in *The Government Response to the Consultation on Charity Audit and Independent Examination* (2015) that, except in special circumstances, "professional independent examination is a more proportionate form of scrutiny" than a full Audit for a charity with an annual income below the government's threshold of £1,000,000.

In preparing this Report, the Directors have taken advantage of the small companies exemption provided by section 415A of the Companies Act 2006.

A resolution to re-appoint Mazars LLP as Independent Examiners was passed by the Trustees at their meeting on 14th June 2023.

Approved by the Trustees, and signed on 12th September 2023 on their behalf by



Paulette Brown,
Chairman

Let The Children Live!
2, Roberts Road
Doncaster
DN4 0JW

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LET THE CHILDREN LIVE!

I report on the Financial Statements of **Let The Children Live!** for the year ended 31st December 2022, which are set out on pages 53 to 64.

Respective responsibilities of Trustees and Examiner

The Trustees (who are also the Directors of the Reporting Charity for the purposes of company law) are responsible for the preparation of the Financial Statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the Financial Statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for Independent Examination, I report in respect of my Examination of the charity's Financial Statements as carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my Examination I have followed the directions given by the Charity Commission under section 145(b) of the 2011 Act.

This Report, including my Statement, has been prepared for and only for the charity's Trustees as a body. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body for my Examination work, for this Report, or for the statements I have made.

Basis of Independent Examiner's Report

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

Independent Examiner's Statement

Since the charity's gross income exceeded £250,000, your Examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF LET THE CHILDREN LIVE!**

In connection with my Examination, which is complete, no matters have come to my attention which give me reasonable cause to believe that in any material respect:

- accounting records were not kept in respect of **Let The Children Live!** in accordance with section 386 of the 2006 Act; or
- the Financial Statements do not accord with those records; or
- the Financial Statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the Financial Statements give a 'true and fair' view which is not a matter considered as part of an Independent Examination; or
- the Financial Statements have not been prepared in accordance with the methods and principals of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the Examination to which, in my opinion, attention should be drawn in order to enable a proper understanding of the Financial Statements to be reached.


David Hoose (Sep 14, 2023 11:21 GMT+1)

David Hoose FCA

Mazars LLP
2, Chamberlain Square
Birmingham
B3 3AX

Sep 14, 2023

STATEMENT OF FINANCIAL ACTIVITIES
AGGREGATED ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2022

	Notes	Unrestricted	Restricted	Total Funds 2022 £	Total Funds 2021 £
INCOME					
Voluntary Income					
General Donations		389,152	0	389,152	415,971
Shop Donations		2,414	0	2,414	2,134
Trust Donations		8,100	5,425	13,525	28,523
Legacies		30,041	0	30,041	83,686
Income Tax Recovered		18,940	0	18,940	122,069
		<u>448,647</u>	<u>5,425</u>	<u>454,072</u>	<u>652,383</u>
Trading Activities					
Sales - Mail Order		41	0	41	115
Sales - Walsingham Shop		<u>14,869</u>	<u>0</u>	<u>14,869</u>	<u>11,475</u>
Investment Income					
Interest Receivable		0	0	0	78
Foreign Currency Valuation		<u>967</u>	<u>0</u>	<u>967</u>	<u>0</u>
Other Income					
Coronavirus Job Retention Scheme		0	0	0	1,705
Government Grants		<u>0</u>	<u>0</u>	<u>0</u>	<u>11,240</u>
TOTAL INCOME		<u>464,524</u>	<u>5,425</u>	<u>469,949</u>	<u>676,996</u>
EXPENDITURE					
Raising Funds		32,099	0	32,099	26,280
Charitable Activities		<u>584,882</u>	<u>5,425</u>	<u>590,307</u>	<u>654,851</u>
TOTAL EXPENDITURE		<u>616,981</u>	<u>5,425</u>	<u>622,406</u>	<u>681,131</u>
NET (EXPENDITURE) / INCOME		(152,457)	0	(152,457)	(4,135)
RECONCILIATION OF FUNDS:					
TOTAL FUNDS BROUGHT FORWARD		<u>364,570</u>	<u>0</u>	<u>364,570</u>	<u>368,705</u>
TOTAL FUNDS CARRIED FORWARD		<u>212,113</u>	<u>0</u>	<u>212,113</u>	<u>364,570</u>

**AGGREGATED BALANCE SHEET
FOR THE YEAR ENDED 31ST DECEMBER 2022**

	Notes	Total Funds 2022	Total Funds 2021
FIXED ASSETS			
Tangible Assets	7	<u>1,745</u>	<u>2,327</u>
CURRENT ASSETS			
Debtors (amounts falling due within one year)	8	594	6,626
Debtors (amounts falling due after more than one year)	9	225,000	225,000
Bank and Cash		<u>221,163</u>	<u>365,958</u>
		<u>446,757</u>	<u>597,584</u>
CREDITORS - AMOUNTS DUE WITHIN ONE YEAR	10	<u>(11,389)</u>	<u>(10,341)</u>
NET CURRENT ASSETS		435,368	587,243
CREDITORS - AMOUNTS DUE AFTER MORE THAN ONE YEAR	11	<u>(225,000)</u>	<u>(225,000)</u>
NET ASSETS		<u><u>212,113</u></u>	<u><u>364,570</u></u>
UNRESTRICTED FUNDS	13	212,113	364,570
RESTRICTED FUNDS	13	<u>0</u>	<u>0</u>
TOTAL FUNDS		<u><u>212,113</u></u>	<u><u>364,570</u></u>

For the year ending 31st December 2022 the Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The Directors have not required the Company to obtain an audit of its accounts for the year in question in accordance with section 476, and they acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These Financial Statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006 and in accordance with 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).



Paulette Brown,
Chairman
12 September 2023

**BALANCE SHEETS OF REPORTING CHARITY 1159113 AND LINKED CHARITY 1159113-1
31ST DECEMBER 2022**

	Notes	2022 £	2021 £
BALANCE SHEET - REPORTING CHARITY 1159113			
FIXED ASSETS			
Tangible Assets	7	<u>1,745</u>	<u>2,327</u>
CURRENT ASSETS			
Debtors (amounts falling due within one year)	8	2,646	6,512
Debtors (amounts falling due after more than one year)	9	225,000	225,000
Bank and Cash		<u>111,477</u>	<u>268,554</u>
		<u>339,123</u>	<u>500,066</u>
CREDITORS - AMOUNTS DUE WITHIN ONE YEAR	10	<u>(8,824)</u>	<u>(12,856)</u>
NET CURRENT ASSETS		330,299	487,210
CREDITORS - AMOUNTS DUE AFTER MORE THAN ONE YEAR	11	<u>(225,000)</u>	<u>(225,000)</u>
NET ASSETS		<u><u>107,044</u></u>	<u><u>264,537</u></u>
UNRESTRICTED FUNDS			
	13	107,044	266,589
RESTRICTED FUNDS			
	13	<u>0</u>	<u>0</u>
TOTAL FUNDS		<u><u>107,044</u></u>	<u><u>266,589</u></u>
BALANCE SHEET - LINKED CHARITY 1159113-1			
CURRENT ASSETS			
Debtors (amounts falling due within one year)	8	<u>0</u>	<u>4,681</u>
Bank and Cash		<u>109,686</u>	<u>97,404</u>
		<u>109,686</u>	<u>102,085</u>
CREDITORS - AMOUNTS DUE WITHIN ONE YEAR	10	<u>(2,565)</u>	<u>(4,104)</u>
NET CURRENT ASSETS		<u>107,121</u>	<u>97,981</u>
NET ASSETS		<u><u>107,121</u></u>	<u><u>97,981</u></u>
UNRESTRICTED FUNDS			
	13	105,069	97,981
RESTRICTED FUNDS			
	13	<u>0</u>	<u>0</u>
TOTAL FUNDS		<u><u>105,069</u></u>	<u><u>97,981</u></u>

**AGGREGATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31ST DECEMBER 2022**

		2022	2021
		£	£
	Note		
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	A	(145,762)	(3,750)
Net cash provided by (used in) investing activities		967	78
Net cash provided by (used in) financing activities		0	0
Purchase of tangible fixed assets		0	0
Net cash provided by (used in) financing activities		(144,795)	(3,672)
Cash and cash equivalents at the beginning of the reporting period		365,958	369,630
Cash and cash equivalents at the end of the reporting period	B	221,163	365,958

NOTE A - Reconciliation of Net Expenditure to Cash Flow from Operating Activities:

Net movement in funds	(152,457)	(4,135)
Less interest receivable	(967)	(78)
Decrease/(Increase) in debtors	3,980	(858)
(Decrease)/Increase in creditors	3,100	544
Add back depreciation	582	777
Net cash provided by (used in) operating activities	(145,762)	(3,750)

NOTE B - Analysis of cash and cash equivalents:

Cash in hand	221,163	365,958
Total cash and cash equivalents	221,163	365,958

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022**

1 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities, 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)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

After considering the future potential impact of the COVID-19 pandemic, the Trustees consider that the Charity has sufficient reserves available to it to secure its immediate future for the next 12 to 18 months; and on that basis the Charity is a going concern.

Income

Income is recognised once the Charity has entitlement to the resources, it is probable that the resources will be received and their monetary value can be measured with sufficient reliability.

Expenditure

All expenditure is accounted for on an accruals basis and is recognised when there is a legal or constructive obligation to pay the expenditure. All costs have been directly attributed to one of the functional categories of expenditure in the SOFA. The charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

Expenditure on charitable activities

The expenditure on charitable activities includes payments to related undertakings, support costs and governance costs.

Restricted Funds

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or through the terms of an appeal.

Unrestricted Funds

The Designated Fund represents the proportion of the unrestricted funds which the Trustees consider is immediately available to them for the purpose of assisting children and young people in Colombia in accordance with the policy agreed by the Trustees. The remainder is held to protect the charity against fluctuations in income.

Fixed Assets and Depreciation

Items of a capital nature costing in excess of £200, or with an economic life of more than 4 years, are included in fixed assets. Depreciation is calculated to write off the cost less estimated residual value of fixed assets on a reducing balance basis over their estimated useful lives.

2 LEGAL STATUS OF THE CHARITY

The charity is a company registered in England Wales (No. 07140869). It is limited by guarantee, and has no share capital. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of its registered Office is: 2, Roberts Road, Doncaster DN4 0JW.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022**

	2022 £	2021 £
3 AGGREGATED EXPENDITURE ON RAISING FUNDS		
Appeals	7,735	3,649
Shop	3,736	3,611
Staff costs	20,628	19,020
	<u>32,099</u>	<u>26,280</u>
4 AGGREGATED CHARITABLE ACTIVITIES		
* Donations made to Funvini	<u>397,489</u>	<u>482,427</u>
Fieldwork costs:		
General	25,756	20,334
Staff costs	61,155	57,824
	<u>86,911</u>	<u>78,158</u>
Support Costs:		
General	65,317	59,069
Governance	5,670	3,888
** Staff costs	34,920	31,308
	<u>105,907</u>	<u>94,265</u>
Total Charitable Activities:	<u><u>590,307</u></u>	<u><u>654,850</u></u>

*** Funvini**

Let The Children Live! has the right to nominate a member of the Board of the Colombian charity Fundación ¡Vivan Los Niños! (Funvini). This representative has a voice but not a vote. In 2022 the representative nominated was Fr Peter Walters.

**** Support Costs — Staff**

No person was paid more than £60,000 in either year.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022**

		2022	2021
		£	£
5 AGGREGATED NET MOVEMENT IN FUNDS			
The net movement in funds is after charging:			
Independent Examiner's fees		5,670	3,888
Employment costs	6	116,703	108,152
Depreciation of owned tangible assets	7	582	777
		=====	=====

6 STAFF COSTS

Salaries	93,239	88,639
National Insurance	4,440	1,752
Pension	19,024	17,761
	=====	=====
	116,703	108,152
	=====	=====

**The average number of persons employed
by the Charity during the year was as follows:**

	Number	Number
Administration & Shop	3	3
Field-work & Appeals	1	1
	=====	=====

The Charity considers that its key management personnel comprise the Trustees, the Executive Director and the Administrator. No Trustees received any remuneration or were repaid any expenses for either year. The total employment benefits - including employer National Insurance and pension contributions - of the key management personnel were £92,005 (2021: £88,054). No employees had salaries in excess of £60,000 in either year.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022**

7 FIXED ASSETS

	Plant and Equipment £
COST	
At 1 January 2022	7,044
Additions	0
At 31st December 2022	7,044
DEPRECIATION	
At 1 January 2022	4,717
Charge for year	582
At 31st December 2022	5,299
NET BOOK VALUE	
At 31st December 2022	1,745
At 31 December 2021	2,327
Depreciation Rate	25% RB

2022
£

2021
£

**8 AGGREGATED. DEBTORS -
AMOUNTS FALLING DUE WITHIN ONE YEAR**

Gift Aid receivable	594	6,626

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022**

	2022	2021
	£	£
8 REPORTING CHARITY DEBTORS		
- AMOUNTS FALLING DUE WITHIN ONE YEAR		
Gift Aid receivable	594	6,512
	<u><u> </u></u>	<u><u> </u></u>

8 LINKED CHARITY DEBTORS		
- AMOUNTS FALLING DUE WITHIN ONE YEAR		
Gift Aid receivable	0	114
	<u><u> </u></u>	<u><u> </u></u>

9 DEBTORS - AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR *

Loan to Funvini	225,000	225,000
The Reporting Charity's loan is secured against a property owned by Funvini , is interest-free, and is repayable in 2029.	<u><u> </u></u>	<u><u> </u></u>

* The Linked Charity did not - in either year - have any Debtors with amounts falling due after more than one year.

10 AGGREGATED CREDITORS - AMOUNTS FALLING DUE WITHIN ONE YEAR

Trade Creditors	2,762	3,585
Other Creditors	3,125	7,302
Accruals	5,502	4,021
	<u><u> </u></u>	<u><u> </u></u>
	11,389	14,908
	<u><u> </u></u>	<u><u> </u></u>

10 REPORTING CHARITY CREDITORS
- AMOUNTS FALLING DUE WITHIN ONE YEAR

Trade Creditors	2,762	3,585
Other Creditors	3,125	7,302
Accruals	2,937	1,969
	<u><u> </u></u>	<u><u> </u></u>
	8,824	12,856
	<u><u> </u></u>	<u><u> </u></u>

10 LINKED CHARITY CREDITORS
- AMOUNTS FALLING DUE WITHIN ONE YEAR

Accruals	2,565	4,104
	<u><u> </u></u>	<u><u> </u></u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022**

	2022 £	2021 £
11 REPORTING CHARITY CREDITORS		
- AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR *		
Loan from Benefactor	225,000	225,000
The loan is interest free and repayable in 2029.	<u> </u>	<u> </u>

* The Linked Charity did not - in either year - have any Creditors with amounts falling due after more than one year.

12 REPORTING CHARITY PENSION COMMITMENTS *

The Reporting Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Company in an independently administered fund. The pension cost charge represents contributions payable by the Company to the fund, and amounted to £19,024 (2021: £17,760). Contributions totalling £1,180 were payable to the fund at the balance sheet date (2021: £NIL).

* The Linked Charity did not have any Pension Commitments in either year.

13 AGGREGATED ANALYSIS OF FUNDS

	2022			
	Unrestricted General fund £	Designated fund £	Restricted Funvini fund £	Total £
Income	464,524	0	5,425	469,949
Expenditure	616,981	0	5,425	622,406
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net inflow/(outflow) of funds	(152,457)	0	0	(152,457)
Transfer between funds	152,457	(152,457)	0	0
Balances at beginning of year	50,000	314,570	0	364,570
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Balances at end of year	50,000	162,113	0	212,113
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

The Trustees designate funds held at the year end in excess of their reserve policy for the benefit of **Funvini** because of fluctuations in the rate of exchange between the pound and the Colombian peso.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022**

**13 REPORTING CHARITY -
ANALYSIS OF FUNDS**

2022

	Unrestricted General fund £	Designated fund £	Restricted Funvini fund £	Total £
Income	454,601	0	5,425	460,026
Expenditure	614,146	0	5,425	619,571
Net inflow/(outflow) of funds	(159,545)	0	0	(159,545)
Transfer between funds	159,545	(159,545)	0	0
Balances at beginning of year	50,000	216,589	0	266,589
Balances at end of year	50,000	57,044	0	107,044

**13 LINKED CHARITY -
ANALYSIS OF FUNDS**

	Unrestricted fund £	Restricted fund £	Total funds £
Income	9,923	0	9,923
Expenditure	2,835	0	2,835
Net inflow/(outflow) of funds	7,088	0	7,088
Balances at beginning of year	97,981	0	97,981
Balances at end of year	105,069	0	105,069

14 CORPORATION TAX

The charity is exempt from tax on income to the extent that these are applied to its charitable objects.

15 RELATED PARTIES

Included within creditors - amounts falling due after one year (Note 11) is an interest-free loan of £225,000. This was made by a related party to the reporting charity, and is repayable in 2029.

16 LINKING OF ACCOUNTS

On 26th July 2021 the Charity Commission confirmed that the Reporting Charity should be linked to the charity Let the Children Live! (charity registered with the Charity Commission No. 1159113-1, originally 1013634) for the purposes of Part 4 (registration) and Part 8 (accounting) of the Charities Act 2011.

**STATEMENT OF FINANCIAL ACTIVITIES
AGGREGATED ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2022**

17 STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST DECEMBER 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total Funds 2021 £
INCOME				
Voluntary Income				
General Donations		415,871	100	415,971
Shop Donations		2,134	0	2,134
Trust Donations		20,548	7,975	28,523
Legacies		83,686	0	83,686
Income Tax Recovered		122,069	0	122,069
		<u>644,308</u>	<u>8,075</u>	<u>652,383</u>
Trading Activities				
Sales - Mail Order		115	0	115
Sales - Walsingham Shop		<u>11,475</u>	<u>0</u>	<u>11,475</u>
Investment Income				
Interest Receivable		<u>78</u>	<u>0</u>	<u>78</u>
Other Income				
Coronavirus Job Retention Scheme		1,705	0	1,705
Government Grants		<u>11,240</u>	<u>0</u>	<u>11,240</u>
TOTAL INCOME		<u>668,921</u>	<u>8,075</u>	<u>676,996</u>
EXPENDITURE				
Raising Funds		26,280	0	26,280
Charitable Activities		<u>646,776</u>	<u>0</u>	<u>654,851</u>
TOTAL EXPENDITURE		<u>673,056</u>	<u>8,075</u>	<u>681,131</u>
NET (EXPENDITURE) / INCOME		(4,135)	0	(4,135)
RECONCILIATION OF FUNDS:				
TOTAL FUNDS BROUGHT FORWARD		<u>368,705</u>	<u>0</u>	<u>368,705</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>364,570</u></u>	<u><u>0</u></u>	<u><u>364,570</u></u>

LET THE CHILDREN LIVE!

England & Wales - Charity number 1159113

Accounts



LET THE CHILDREN LIVE!®

LIFE IN ITS FULLNESS
FOR CHILDREN IN COLOMBIA

Charity registered with the Charity Commission No. 1159113



Correspondence Address: P.O. Box 11, Walsingham, Norfolk, NR22 6EH, United Kingdom

Telephone: (+44)-1302-858369

letthechildrenlive@mac.com - www.letthechildrenlive.org

AGGREGATED FINANCIAL STATEMENTS

31st DECEMBER 2021

LET THE CHILDREN LIVE!

	Page
GENERAL INFORMATION	1
REPORT OF THE DIRECTORS	
Introduction	2
Partner Organisation	4
Objects	4
Mission and Vision	5
Principal Activities	6
Finance	42
Property	48
Human Resources	48
Public Benefit	50
Risk Management	50
Governance	64
Responsibilities of the Trustees	65
Independent Examination	66
REPORT OF THE INDEPENDENT EXAMINER	67
AGGREGATED STATEMENTS OF FINANCIAL ACTIVITIES	69
AGGREGATED BALANCE SHEET	70
AGGREGATED STATEMENT OF CASH FLOWS	73
NOTES TO THE FINANCIAL STATEMENTS	74

LET THE CHILDREN LIVE!
A Charitable Company Limited by Guarantee
Registered in England

GENERAL INFORMATION

COMPANY NUMBER:	07140869
REGISTERED CHARITY NUMBERS:	1159113 1159113-1
DIRECTORS:	Miss P. Brown (Chairman) Mr G. Ireland Fr S. Goodman
COMPANY SECRETARY:	Miss P. Allan
REGISTERED OFFICE:	2, Roberts Road Doncaster DN4 0JW
BANK:	Barclays Bank PLC 54, High Street Worcester WR1 2QQ
SOLICITORS:	Brabners Chaffe Street LLP Horton House Exchange Flags Liverpool L2 3YL
INDEPENDENT EXAMINER:	Ian Holder FCA Mazars LLP 2, Chamberlain Square Birmingham B3 3AX

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

The Directors/Trustees present their Report for the year ended 31st December 2021.

Introduction

Let The Children Live! is a Charitable Company limited by guarantee, registered in England and Wales, incorporated on 20th January 2010 and registered as a Charity on 6th November 2014. The Company was established under a Memorandum of Association which established the objects and powers of the Charitable Company; and it is governed under its Articles of Association. In the event of the Company being wound up the Members are required to contribute an amount not exceeding £1. The Directors of the Company are also its Trustees for the purposes of charity law.

Let The Children Live! was set up by the Trustees of the Charitable Trust of the same name (Registered Charity No. 1159113-1, originally 1013634), which was founded by Father Peter Walters at the Shrine of Our Lady of Walsingham, Norfolk, in 1992. The same people are the Trustees of both charities.

Fr Peter asked the Trustees of the Trust to set up the Company in order:

- to consolidate and extend the work he had begun through the Trust;
- to make the specifically Christian principles and nature of this work more explicit and secure; and
- to provide this work with an incorporated structure in which the liability of the Trustees would be limited.

Although Fr Peter is recognised as being the Founder of both charities, he is not a Trustee of either of them. He was employed by the Trust as its Executive Director until 31st December 2016; and the following day he became employed as the Executive Director of the Company.

When the Company was established, it was agreed that this new body should gradually take over the work of the Trust, and that once all of the assets and liabilities of the latter had been transferred to the former, the Trust would eventually be wound up in order to avoid the unnecessary expenditure of time and money involved in running two charities for the same purpose.

By the end of 2016 the Company was ready to take over the operational responsibilities of the Trust; and it duly did this on 1st January 2017. The Company then became the workhorse in the partnership between the two “related undertakings”.

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

The employees of the Trust agreed that their contracts of employment should be transferred to the Company as from 1st January 2017. The Trustees decided that the tangible assets of the Trust should be made over to the Company on that day; and they arranged for the leases of the three properties rented by the Trust to be taken over by the Company on the same date. Consequently, thenceforward the Trust has no longer had any employees, tangible assets or leased premises of its own: but it has been able to benefit, free of charge, from those of the Company.

Although, as has been mentioned above, the Trustees had expected to be able to wind up the Trust within a quite limited timespan, they found that some regular donors had set up their Standing Orders without giving their contact details to the Trust, so it was not possible to contact them to ask them to transfer their Standing Orders from the Trust to the Company. Others simply ignored repeated requests to make this transfer.

The Trustees feared that the income from these donors would be lost if the Trust were to be wound up, so they allowed it to remain in existence year after year in a semi-dormant state, simply serving as the recipient of this income. However, on 14th December 2020 the Charity Commission told the Trustees that they “should review all available options by 31 May 2021 for effectively winding up the Trust by an appropriate time and transferring all assets/donations to the Charity, taking into account any appropriate professional advice.”

The Trustees therefore consulted their Solicitor, who said that in view of the net annual income of more than £10,000 in standing orders and Gift Aid that was likely to be lost if the Trust were to be wound up, he did not consider that this would be in its best interests. He therefore suggested that the Trustees should instead apply to the Charity Commission for the Trust to be “linked” to the Company. The Trustees accepted this advice, and made the necessary application.

On 26th July 2021 the Charity Commission agreed that the Trust (No. 1013634) should be linked to the Company (No. 1159113) for the purposes of Part 4 (registration) and Part 8 (accounting) of the Charities Act 2011. The Commission also decided that the number of the Trust should be changed to 1159113-1.

In order to avoid confusion, hereafter in this Report, the *Company* will be referred to as the “Reporting Charity”, and the *Trust* will be referred to as the “Linked Charity”. When the linked charities are referred to *jointly*, they will simply be called either “**Let The Children Live!**” or “the charity”.

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

Partner Organisation

The charity's operational Partner Organisation in Colombia is **Fundación ¡Vivan Los Niños! (Funvini)** a Charitable Foundation that the Trustees asked Fr Peter to set up in 1994 to serve this purpose. It is, however, a separate organisation, subject to Colombian law, and with its own *Junta Directiva* (Board of Trustees) to manage its affairs.

In order to promote transparency and cooperation between **Funvini** and **Let The Children Live!**, an important part of Fr Peter's work is to act as the non-voting Permanent Representative of the British charity on the *Junta Directiva* of the Colombian one. He is therefore usually based in Medellín for more than half of the year. Further contact is provided by occasional visits made to **Funvini** by the Trustees of **Let The Children Live!** For example, the Chairman of the Trustees made such visits in 2013, 2014 and 2017; She had planned to make her next visit in August 2020, but unfortunately this was not possible because of the Covid pandemic. The ongoing complications in intercontinental travel have prevented her from going in 2021 or 2022; but, if conditions permit, she hopes to be able to go in 2023.

The accounts of **Funvini** for 2021 were subjected to a full Audit by an independent *Revisora Fiscal* in 2022, and were certified to be in order. **Funvini's** Child Protection Officer confirmed that its Child Protection Policy had continued to work satisfactorily in 2021, and that no irregularities had come to her notice.

Objects

The Objects of the Linked Charity are: "to relieve children and young persons anywhere in the world but particularly in Colombia who are in conditions of sickness, need, hardship and distress by the provision of medical supplies, clothing, food, shelter and in such other charitable ways the Trustees may determine."

Similarly, the Objects of the Reporting Charity are:

(i) to relieve street-children and young persons anywhere in the world particularly (but without prejudice to the generality of the foregoing) in the Republic of Colombia who are in conditions of sickness, need, hardship and distress by the provision of medical supplies, clothing, food, shelter and in such other Charitable ways as the Trustees may determine;

LET THE CHILDREN LIVE!
REPORT OF THE DIRECTORS

(ii) to advance the education of the public by the following:

- the provision of education and training of such children and young persons, and to advance their formation within the doctrines and principles of the Christian faith;
- furthering research into the causes and nature of the conditions and behaviour of such children and young people, and into the means of their improvement; and the dissemination of the useful results of such research for the benefit of the public; and
- the provision of Development Education (education on social, health and economic issues), in the United Kingdom and elsewhere in relation to the conditions and behaviour of such children and young people, in particular but not exclusively through delivery of education in schools.

(iii) to preserve and protect the health of such children and young people by assisting in the prevention of substance abuse and delinquency; and in their protection from violence, cruelty, danger or exploitation and other violations of their human rights.

Mission and Vision

In accordance with these Objects and the Founder's intentions, the Trustees defined the charity's Mission as being "to promote the welfare and education of street-children and other young people who are in conditions of hardship, danger or distress, in the Republic of Colombia or elsewhere, so that they 'may have life and have it to the full', by means of obtaining and providing financial and technical support for the work of **Fundación ¡Vivan Los Niños! (Funvini)** and of other similar organisations."

In their Vision Statement, the Trustees proclaimed that the charity would aspire "to develop the expertise and capacity to obtain and provide the financial and technical resources required to enable **Fundación ¡Vivan Los Niños! (Funvini)** to become a leading developer in the Republic of Colombia of innovative, reproducible, small-scale, high-quality programmes, designed and conducted in accordance with Christian teaching and principles, and intended to assist, educate and protect street-children and other young people at high social risk, to prevent their falling into delinquency and substance-abuse, and to facilitate their reintegration into the family, school and society; and also to obtain and provide resources to help other organisations to develop programmes of a similar nature elsewhere."

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

Principal Activities

In 2021 the work of **Let The Children Live!** was focused on supporting that of **Fundación ¡Vivan Los Niños! (Funvini)** with street-children and other children and young people at high social risk in the city of Medellín. A total of 685 children were helped by **Funvini** during the year. Of these, 334 benefitted *directly* from the charity's programmes; and a further 256 children - mostly younger brothers and sisters of the main group - benefitted *indirectly* from help such as food-parcels given to their families.

For both **Let The Children Live!** and **Funvini** every year since 2007 has been impacted by the fluctuations in the value of Sterling against the Colombian Peso (C\$). At the beginning of July 2006, £1 was worth C\$5,030; and in 2021 the average exchange rate received by **Funvini** was £1=C\$5,116.31. Although this represented a welcome increase of 8.06%, on the 2020 rate, it still left the pound worth only 1.72% more than it had been in 2006. The average rate received by **Funvini** in the first seven months of 2022 was £1=C\$5,061.73 - a fall of 1.07% in comparison with the average rate in 2021. This fall would have been greater had not the weakness of the pound against the U.S. dollar been largely compensated for by the even greater weakness of the peso against the dollar.

The damage caused by the many years of a weak the pound has been made worse by the effect of inflation in Colombia. The peso had an average inflation rate of 4.30% per year between 2006 and 2022, producing a cumulative price increase of 96.12%. This means that today's prices are 1.96 times higher than average prices since 2006, according to the OECD and the World Bank consumer price index for Colombia. A peso today in Colombia only buys 50.989% of what it could buy back then. The failure of the pound to rise proportionately against the peso therefore represents a fall of about the same amount in the purchasing power of the charity's donations to **Funvini**.

In 2020, Colombia had a population of about 50,880,000 within a territory of about 1,139,000 square kilometres: a density 44.7 people per square kilometre. In contrast, in 2019 Great Britain (without Northern Ireland) had a population of about 65,187,333 people in an island of about 209,331 square kilometres: a density of 311.4 people per square kilometre. That meant that the population density of Great Britain was 5.4 times greater than that of Colombia. Or, to put it another way, if Great Britain had a population density as low as Colombia's, its population would be only 9,357,096 - and that would be less than its population in 1800!

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

These figures show clearly that if there is one problem that Colombia does *not* have, it is that of over-population. On the contrary: in order to develop its economy and to make use of all its natural resources, Colombia will need a very much larger population - perhaps several times larger - than it has now. In order to maintain a stable population without resorting to mass immigration, a country requires an average fertility-rate per woman of 2.1 children: unless, of course, there is a high rate of infant mortality, when the necessary fertility-rate may be much higher. But in Colombia in 2021 the fertility-rate was only 1.764, which was only 0.7% greater than the United Kingdom's figure of 1.752. The Trustees consider that the ongoing collapse in Colombia's fertility-rate ought to be a matter of the gravest concern, and certainly is not to be welcomed or applauded.

To use the word "collapse" in this context is no exaggeration. In 1960, Colombia's average fertility-rate per woman was 6.74 children: but by 2019 it had fallen to only 1.79 - a decrease of 4.95 (73.4%). By contrast, in the United Kingdom the decline in this period was much less dramatic, from 2.69 in 1960 to 1.65 in 2019 - a decrease of 1.04 (38.7%). The United Kingdom's fertility-rate reached its all-time high in 1825, when it was 5.52; and it did not reach 1.74 until the year 2000. It therefore took the United Kingdom 175 years to experience a fall of 73.8%, whereas Colombia has experienced a very similar fall in only 59 years - about 3 times as fast.

In 2013 the Latin American and Caribbean Demographic Centre (CELADE) issued a report entitled *Colombia's Ageing Future*. It stated, " At its peak in 2012, people under age 20 accounted for 37% of the population. But this percentage is projected to decline, and the largest cohort of Colombians has already been born, around 2007. The year 2030 will mark the end of the youth society in Colombia: young people will no longer be the largest demographic group. A large wave is moving through Colombia's population age structure as the large cohorts born when high fertility was the norm advance through their life cycle and move from youth to adulthood to old age. The size of the working age groups will peak in 2033 for ages 20-39 and in 2056 for ages 40-59. The population of older persons will increase rapidly throughout this century reaching a peak in 2090 at around 20 million people and then begin to decline gradually as the large birth cohorts of the early 21st century are replaced by successively smaller ones."

And the report warned, "Colombia is expected to become an aged economy in 2034. In that year, for the first time in the history of the country, older persons will consume more (of all goods and services, both public and private) than youth.... This will put pressure on governments, as many of these programs are provided by the public sector, and rely on families caring for older family members."

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

Moreover, the catastrophic collapse in the birth-rate in Europe and the United States is being compensated for there by immigration policies that are depriving developing countries like Colombia of many of their brightest and most enterprising young people - or, in other words, of their most precious resource. This applies particularly to the recruitment of young doctors and nurses from these countries.

By offering these young immigrants easy access to benefits and unlimited leave to remain - and even granting them citizenship - the immigrant-*consuming* countries increase the probability that these young people will put down roots and fail to return to their countries of origin. Such policies are attractive to the host governments because they allow them to stave off the introduction of far-sighted but controversial policies that are pro-natalist, pro-motherhood and pro-family, such as those that are being implemented in Hungary and Poland.

And, of course, the short-sighted and antiquated anti-natalist policies that are still being pursued in most other developed countries - accompanied by the constant propagation of the myth of over-population - are strongly supported by big business because they favour their vested interests by helping to keep wages down; by keeping plenty of women in the workforce without the need for maternity leave; and by reducing the need to recruit, transport and train new temporary immigrants to replace other temporary immigrants who have had to go home when their visas expired.

However, immigrant-*providing* countries like Colombia will suffer from these policies because they will impede development; will increase still further the risk of the isolation and neglect of the elderly there; and will add to the pressures on their governments and on family members who have remained in their countries of origin. In future years such reckless encouragement by the apparently “liberal” and “enlightened” governments of developed countries of emigration from countries like Colombia may therefore come to be regarded as a form of self-indulgent exploitation that was as damaging in its social impact as the worst excesses of plunder committed in colonial days.

Moreover, no matter how ardently developed countries may promote multiculturalism and diversity within their own borders, in their *foreign* policy they tend to be imperialistically high-handed in their attempts to impose - in hypocritical pursuit of their own interests - their own liberal, post-modern, secular values on the more traditional and religious cultures of the developing countries. However, it is also noticeable that these countries tend to be much more muted and nuanced in their insistence on their concept of the rights of women, homosexuals

LET THE CHILDREN LIVE!
REPORT OF THE DIRECTORS

and transexuals in their relations with traditionally *Muslim* countries such as Saudi Arabia than in those with traditionally *Catholic* countries like Colombia. This double-standard treatment has not escaped notice in Colombia.

As their very names proclaim, both **Let The Children Live!** and **Fundación ¡Vivan Los Niños!** are staunchly pro-life organisations, firmly committed to the protection of the lives and well-being of children from the moment of their conception until the time of their natural death. The Trustees therefore view with the greatest regret the way in which Colombia has succumbed to the anti-natalist pressure of the international pro-abortion and pro-euthanasia lobbies. Unfortunately, the lack of clear leadership from Rome during the present Pontificate has given the local Catholic Bishops little encouragement to make more determined and better-organised attempts to galvanise their faithful into active opposition to the measures promoted by these lobbies.

In the Christian moral tradition, certain acts - including abortion, euthanasia and suicide - are considered to be *intrinsically wrong* in all cases, and can never be morally justifiable under *any* circumstances. This teaching received its clearest modern expression in St John Paul II's great Encyclical *Veritatis Splendor* (1993). No matter how superficially attractive, benign or advantageous they may appear, it can never really be in a person's true interest to commit, participate in, consent to, or be the subject of, acts that are *intrinsically wrong*.

However, the Christian moral tradition firmly rejects the idea that the end justifies the means, it does accept the validity of the *Principle of Double Effect*, which takes into account the *intention* with which an act is performed. According to this principle, an act that is good - or at least morally neutral - in itself may be justified even if it has a foreseeable but undesired side-effect that it would be intrinsically wrong to cause deliberately. In such cases, every effort must be made to prevent the undesired side-effect; and the good effect must be at least equivalent in proportion to the bad effect.

For example, when an ectopic pregnancy places the lives of both a mother and her unborn child in grave danger, it would be justifiable to remove the fallopian tube in order to save the mother even if - as a wholly undesired side-effect - this is also likely to result in the death of the child: but every effort must be made to try to save the child, too - perhaps by re-implantation in the womb, if that is possible. Similarly, in some cases palliative treatment that is intended to reduce the suffering of a patient may be justifiable even if - as an undesired side-effect - it is also likely to hasten his death. But it is never licit to seek to kill an unborn child or a patient *deliberately*.

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

Both **Let The Children Live!** and **Fundación ¡Vivan Los Niños!** fully accept these moral principles, and endeavour to fashion and operate their policies in accordance with them. This is made clear to the charities' benefactors, and is endorsed by them by their continuing support. But vital though these principles are, the two charities also have very grave concerns on *prudential* grounds about the dangers posed to the lives or well-being of children in Colombia by a series of decisions by its Constitutional Court. The Trustees believe that these prudential arguments ought to carry weight even with those who do not share the charities' moral principles.

The current Colombian Constitution, adopted in 1991 after endorsement by a referendum, recognises *life* as a fundamental right (Article 11), and cites it as one of the founding principles in the constitutional preamble; and Article 2 recognises the "primacy and inviolability of life", excluding any possibility for abortion, and allowing the legislator to penalise such acts.

Rejecting a challenge to these Articles in 1994, the Constitutional Court confirmed that "the life of the unborn embodies a fundamental value, for the hope of its existence as a person, and its apparent helplessness requires special attention from the State." Thus Colombia's pro-life legislation was constitutional under the State's obligation to protect the life of "all persons", which "obviously" protected life during its formation and development, given that these stages were condition for the viability of birth, the origin of the legal existence of a person. In addition, the Court held that although the Constitution gives couples the right to decide their number of children, this right could only be exercised *prior* to conception, since conception creates a being who is existentially distinct from the mother.

In spite of this, on 21st February 2022 the Constitutional Court ruled to decriminalise voluntary abortion in all circumstances during the first 24 weeks of pregnancy. Abortions even after that stage are permitted in cases of risk of death to the mother, fetal malformation, or rape. This means that, in the whole of the western hemisphere, only Canada has abortion laws that are more liberal than those in Colombia.

The judicial activism of the present members of the Constitutional Court has therefore now circumvented the explicitly expressed will of the Colombian people in a decision that was even more tragic and unprincipled than that of the United States Supreme Court in their *Roe v Wade* decision of 1973. Happily, *that* decision was itself overturned on 24th June 2022; and this encourages the hope that a similar reversal may eventually take place in Colombia: but many, many innocent lives will undoubtedly be lost in the meanwhile.

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

In the prevailing climate, it is also possible that Medellín's slum-clearance policies are also being influenced to some extent by anti-natalist attitudes. Perhaps this may help to explain why the authorities in Colombia are continuing to display such a blithe disregard to the lessons taught by the very negative social consequences of some of Britain's more misguided post-war slum-clearance schemes.

In Medellín, the support networks of tightly-knit slum communities and extended families in *barrrios* like *La Isla* - where some of **Funvini's** children live - are being broken up by the rehousing of their inhabitants in very small, poorly-built, inadequately-ventilated, high-rise flats in completely different parts of the city. Such cramped conditions make it difficult for families to accommodate elderly grandparents or more than one or two children. In any case, many of these high-rise flats are unsuitable for children because parents either have to keep their youngsters cooped up inside, or else allow them to go out to play unsupervised down in the street.

Colombia's Constitutional Court has also succumbed to the temptation to engage in judicial activism on the issue of euthanasia. On 11th May 2022 the Court decided to decriminalise assisted suicide by patients, in the presence of a doctor, if they are suffering from serious but non-terminal conditions. In 1997 a decision by the Court had made Colombia the first country in Latin America to decriminalise euthanasia if performed by a doctor at the request of patients or their families. Its latest ruling now makes Colombia only the fourth country in the world - after Belgium, Canada and the Netherlands - to permit assisted suicide.

In accordance with their pro-life principles, **Let The Children Live!** and **Fundación ¡Vivan Los Niños!** remain firmly opposed to the ending by artificial means of children's lives under any circumstances. They are therefore deeply concerned that the Constitutional Court seems to be well set on a slippery slope that is likely to end before long in the legalisation of the euthanasia - or even the assisted suicide - of children.

The charities have noted with alarm the way in which judges in the United Kingdom are tending to side with medical experts against the wishes of the parents of terminally-ill or apparently brain-dead children, even to the point of denying the parents permission to accept offers of further treatment abroad, or to take their children to spend their last days in a specialised hospice. They do not believe that the wishes of desperate parents should be routinely over-ruled in these extreme and distressing cases. They therefore urge the government of the United Kingdom to pass legislation to require judges to presume that *any* medical option that offers parents

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

some hope of saving their children's lives - short of their *indefinite* prolongation by artificial means after they have been certified to be brain-dead - would normally be in the children's best interests.

The Trustees fear that these tragic cases in the United Kingdom are likely to be being followed with keen interest by the members of the Colombian Constitutional Court. In a country in which corruption and intimidation are so rife, and in which criminal acts up to and including murder are so frequently committed with impunity, the risk of the abuse of euthanasia and assisted suicide is obviously enormous. And it is even greater yet in the case of children, particularly if financial interests are involved.

Medellín is a major centre for organ transplants, and Colombia has experienced scandals relating to organ-trading and organ harvesting. It does not require much effort to imagine the sorts of inducements or intimidation to which doctors or parents might be subjected in order to hasten the availability of the organs of a gravely injured - but otherwise healthy - child. And if doctors in the United Kingdom are required to take the costs of treatment into consideration, the pressure is likely to be much greater on doctors in Colombia's much less well-resourced health system to hasten the end of a seriously ill child.

Similarly, if procedures such as the *Liverpool Care Pathway* allow even *water* to be withdrawn from dying patients, and "Do Not Resuscitate" orders to be enforced against the wishes of patients or their families, the risk of the abuse of such measures is even greater in Colombia where **Funvini** has repeatedly had to help parents to obtain *tutelas* (judicial injunctions) to force the health service to authorise routine procedures for their children; and where most parents are even less well-equipped to prevent overbearing doctors from blinding them with science.

The Colombian Constitutional Court court has a well-established track-record both of giving the widest and most liberal interpretation possible to the constitutional right to the "free expression of the personality" (Article 16), and of imposing their implementation by third parties such as employers, schools and charities in an equally restrictive and illiberal manner. The charities are therefore concerned about the possible consequences if the Court decides to extend its forays into the delicate and controversial area of transgender issues.

On 28th July 2022 a highly critical review led by Dr Hilary Cass into the treatment of extremely vulnerable children at the Tavistock Child Gender Identity Clinic in London forced the National Health Service to take steps to close the clinic. According to an article published in *The Spectator* on the day the impending closure

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

was announced, this decision was only taken after repeated attempts by well-informed whistleblowers to draw attention to possible cases of mistreatment by doctrinaire medical personnel had been dismissed as being motivated by mere “transphobia”. Even concerns expressed by the Care Quality Commission and the High Court were disregarded.

According to the article, the Clinic “is being dismantled because over several years it administered potentially life-changing treatments to often vulnerable children, sometimes involving drugs whose effects it did not understand and often without adequate record-keeping to track the welfare of those children.” Moreover, on 11th August 2022 iNews reported that the Clinic was facing mass legal action after children were prescribed puberty blockers there. The article stated that “Lawyers say up to 1,000 patients could join the litigation, with claims that former patients are facing ‘physical and psychological permanent scarring’.”

Dr Cass herself wrote, “As already highlighted in my interim report, the most significant knowledge gaps are in relation to treatment with puberty blockers, and the lack of clarity about whether the rationale for prescription is as an initial part of a transition pathway or as a ‘pause’ to allow more time for decision making...

We do not fully understand the role of adolescent sex hormones in driving the development of both sexuality and gender identity through the early teen years, so by extension we cannot be sure about the impact of stopping these hormone surges on psychosexual and gender maturation. We therefore have no way of knowing whether, rather than buying time to make a decision, puberty blockers may disrupt that decision-making process.”

In other words, puberty blockers might have had precisely the opposite effect to the one that was so strenuously claimed. And Dr Cass added, “A further concern is that adolescent sex hormone surges may trigger the opening of a critical period for experience-dependent rewiring of neural circuits underlying executive function (i.e. maturation of the part of the brain concerned with planning, decision making and judgement). If this is the case, brain maturation may be temporarily or permanently disrupted by puberty blockers, which could have significant impact on the ability to make complex risk-laden decisions, as well as possible longer-term neuropsychological consequences. To date, there has been very limited research on the short-, medium- or longer-term impact of puberty blockers on neurocognitive development.”

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

This means that the drugs that were being given to some children at the Clinic may have disrupted their brain development and have left them less able to make complex decisions. Those drugs may therefore prove to have harmful long-term consequences for the mental functioning of the children who receive them.

If all this was possible even in the *United Kingdom*, the Trustees dread to think what horrors may ensue in *Colombia* if the Constitutional Court were to decide to give free rein to activist doctors to engage in such treatments over there. Moreover, it is highly likely that such decisions would result in the imposition of legal obligations on charities like **Funvini** to affirm unquestioningly the immature and ill-informed transgender caprices of young children and adolescents, in violation both of their own Christian convictions and those of the children's parents.

In Colombia, many drugs that officially require a doctor's prescription are, in fact, freely available for sale over the counter. There is also a lively black-market trade in counterfeit medicaments, so it is easy to imagine the danger of the sale of fake puberty-blockers directly to children by unscrupulous pavement pedlars operating near schools - or even by unscrupulous teachers or fellow pupils *within* the schools themselves. This has already happened with other illegal drugs.

Dr Cass's review has highlighted the fact that even the most dedicated and highly-qualified medical experts are by no means *infallible*; and that they are just as prone to getting dangerous bees in their bonnets as the members of any other profession. Of course, doctors need to have the freedom to make life and death decisions in certain circumstances: but in this they need to be guided by clear moral principles.

In a truly democratic state, it might well be best if these principles were to be established not by unelected judges, nor even by elected politicians, but by the *people themselves* in a referendum on a motion with unambiguous wording to amend the Constitution. And once adopted, any further reinterpretation of that Article proposed by the Constitutional Court should itself be subject to confirmation or rejection by the people in a further referendum. However, in Colombia - as elsewhere - politicians have proved to be adept at circumventing even the clear outcome of a referendum if that result is not to their liking.

In view both of their moral principles and of all these prudential concerns, both **Let The Children Live!** and **Fundación ¡Vivan Los Niños!** will continue to do all in their power to protect vulnerable children from the insidious influence and the strident demands of the pro-abortion, pro-euthanasia and pro-transgender lobbies. As the British charity's Solicitor has confirmed, these views are *not* extremist: they are

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

perfectly moderate and legitimate expressions of deeply-held and rationally justifiable convictions that are *not anti-anyone*, or anything-*phobic*. Like those of their benefactors, they are just *pro-Christian*, *pro-life* and *pro-children*. Any attempt to impose any other interpretation on the contents of this Report would constitute a misunderstanding of the Trustees' intentions, and a wilful misrepresentation of their views.

According to the *End of Childhood Index*, a statistical survey of 180 countries published by Save The Children in its *Global Children Report 2021*, Colombia ranked 132nd in terms of the best places in which to be a child. The United Kingdom was ranked 28th.

On the other hand, on 11th July 2022 *Time Out* published an article in which Medellín was ranked *third* in its list of *The 53 Best Cities in the World in 2022*. Medellín was only beaten by Edinburgh and Chicago. The article explained, "Every year, we quiz thousands of city-dwellers worldwide about life in their hometown right now. We want to know about the restaurant scene and the bar circuit. The theatre and the art galleries. The nightlife and the dating apps. What the neighbours are like and which neighbourhoods are actually cool. The idea is to create a global snapshot of city living, and point people in the direction of the places locals are really raving about."

Evidently, the survey that produced this very upbeat assessment of life in Medellín was only responded to by those fortunate few of its inhabitants who had the money to be involved in "the restaurant scene and the bar circuit" as customers rather than as waiters, cooks, washers-up or cleaners. The article is also unlikely to have reflected the views of the children who fell victim to sexual exploitation as a consequence of the city's "nightlife and the dating apps".

However, Medellín's annual Quality of Life Report *Medellín Cómo Vamos 2021* painted a much less rosey picture of the city than *Time Out*, based on more than 500 indicators, mostly taken from official sources. Luis Fernando Agudelo Henao, the Director of the Report, stated that it showed that since "the pandemic, the highest levels of poverty in the last decade were recorded. Although Medellín is not the city in Colombia with the most poverty, it is the one that has reduced it least after the pandemic." By the end of 2021 there had been a reduction of only 5.3 percentage points in the number of the city's inhabitants who were living in poverty (27.6%) compared to the 32.9% who were in that condition at the end of the lockdowns in 2020. These figures were the highest since 2013 (26%), and showed that all the ground gained in the intervening years had been lost.

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

Similarly, the number of people living in *extreme* poverty (5.1% of the city's population) was only 4 percentage points lower than it had been at the end of the lockdowns in 2020; and it was still higher than in any year since 2012. Nine years of progress had been lost.

Inevitably, this decline has had the most severe impact on the most vulnerable members of the city's population. The number of babies whose birth weight in 2021 showed that they were malnourished was 11.2% - the highest percentage since 2014, when it had been 10.2%. The city's Health Secretariat estimated that 7.8% of the under six-year-olds in Medellín were chronically malnourished; and that 25% of them were at risk becoming so. And according to an article published in *El País* on 12th August 2022, by that date at least 166 children aged under five had died from malnutrition in 2022.

According to the last report for 2021 of Colombia's National Administrative Department for Statistics (DANE), the number of minors working in activities that are considered to endanger their physical or mental health decreased in 2021 from 5% of those aged under 18 to 4.8%. However, that meant that more than 500,000 children in Colombia were *still* involved in such activities; and some of the children helped by **Funvini** were amongst this number.

In 2020 a total of 53,903 cases of violence against children were reported to the authorities. However, **Funvini** suspects that many more cases were left unreported. Of the reported cases, 25,105 (46.6%) involved sexual violence; 15,801 (29.3%) involved negligence or abandonment; 11,077 (20.5%) involved physical violence; 1,860 (3.5%) involved psychological violence; and in 60 cases (0.1%) the type of violence was not specified.

The great majority of these victims (68.7%) were girls. In spite of - or perhaps even partly because of - the ready availability of inexpensive contraceptives, in 2020-21 there was an increase of 19.4% in cases of pregnancy amongst girls under the age of 14. Although causing such pregnancies is a criminal offence in Colombia, the Attorney General's Office reported that only 2% of such cases result in the conviction of the father.

It may appear paradoxical to suggest that the normalisation of the use of artificial contraception may actually be *contributing* to the rise in under-age pregnancies. However, in **Funvini**'s experience, the relaxed social mores this normalisation has encouraged have greatly increased the pressures on young girls to engage in sexual activity. And boys and men who have become accustomed to have consequence-less

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

sexual relations whenever they have the opportunity are unlikely to exercise self-restraint if they do not happen to have a contraceptive with them at the time.

These relaxed social mores have also served to undermine the institution of marriage. According to a report in 2016 based on a study in 49 countries around the world by the Child Trends and Social Trends Institute, 84% of Colombian children were being born outside wedlock. This was the highest rate in South America. Conversely, among the countries included in the report, Colombia was the country that has the lowest percentage of adults of reproductive age (18-49 years) who were married (20%), and the highest who were cohabiting (35%).

These last figures were based on Colombian statistics from 2010, and included both Church and civil marriages. However, since then the situation has deteriorated dramatically still further. In 2010 the authorities reported that 131,447 civil marriages had taken place that year; in 2011 the number fell to 79,636; and in 2012 it fell to a mere 38,073. This meant that between 2010 and 2012 the number of new civil marriages had fallen by 71% - and this was certainly not because more couples were opting for Church marriages instead. And then in 2013 *The Economist* reported that Colombia's 2012 marriage rate of only 1.7 per 1,000 inhabitants had been the lowest in the whole world.

Unfortunately for Colombia's children, there is no sign that this collapse in the number of marriages is being reversed. According to Article 44 of the Constitution, "the rights of children prevail over those of everyone else", but most Colombian children are denied the right to live in a stable, low-conflict family with both biological parents under the same roof, although, according to the social scientific consensus, this is the single factor most conducive to their flourishing economically, educationally and socially.

Although it has been subjected to some challenges, this consensus has been well-established for many years. As Princeton University sociology professor Sara McClanahan said in her book *Growing Up with A Single Parent* (1992), "Children who grow up in a household with only one biological parent are worse off, on average, than children who grow up in a household with both of their biological parents, regardless of the parents' race or educational background." Many other scholars have subsequently come to similar conclusions, from Paul Amato at Penn State to Isabel Sawhill at the Brookings Institution to Melanie Wasserman at UCLA.

There are multiple indicators of the benefits of marriage for children. According to the U.S. Census, the poverty rate for single parents with children in the United States

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

in 2009 was 37.1%, whereas the rate for married couples with children was only 6.8%. Rector called marriage one of the greatest weapons against child poverty. A study by Ginther and Pollack found that children growing up in the United States in traditional nuclear families were more likely to graduate from high school and complete college compared to those who were raised in blended or single-parent homes. Manning and Lamb found that adolescents in intact families had higher levels of academic achievement and were less likely to exhibit problem behaviours in school compared to peers living in homes where single mothers lived alone or with a cohabiting partner. The list just goes on and on.

A longitudinal study published in 2009 by the U.S. Department of Health and Human Services found that the quality of the parents' marriage had as much influence on the child's future mental and physical health and well-being as their own relationship with either parent. Children are nourished not only by the love their parents have for them, but also by the love that their parents have for each other.

Unfortunately, only a tiny minority of the children cared for by **Funvini** benefit from the advantages of a stable and non-conflictual marital home. The overwhelming majority were born outside wedlock and live with their mothers, often accompanied by the mother's current *novio* (boy-friend), and with little - if any - contact with, or support from, their biological fathers. In such families, skills in verbal communication and the articulation of emotions tend to be limited, and anger and stress tend to express themselves in violence. Instances of physical and sexual abuse by the "stepfathers" are rife. Criminal gangs sometimes serve as substitute families for youngsters who can no longer tolerate life at home.

A study of 177 of **Funvini**'s children conducted in 2022 showed that only *one* of these children - a chorister - was currently living with parents who had been married in Church. The parents of three other choristers had been married in Church, but were not currently living together. The parents of four of the Venezuelan children had had civil weddings. Only 38 of the children lived with both parents, whether married or not. A total of 96 children lived in households with adults who were in unmarried relationships; 73 of the children were being brought up by their mothers alone; and just two by the father alone. A "stepfather" figure was living with the mothers of 42 of the children; and a "stepmother" was living with the fathers of 6 children. A total of 30 children were living with grandparents or other members of their extended families.

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

In comparison with the census of 2005, the census of 2018 shows an increase from 29.9% to 40.7% in the proportion of Colombian homes headed by a woman, who is usually the mother. Most such single mothers strive to do the best they can in very difficult circumstances. They are not only the main bread-winners but also have to assume the main responsibility for running their homes and caring for their families. These additional tasks tend to limit the hours that they can work, and the sort of jobs that they can do.

Many of the mothers became pregnant at a young age, and some of them are involved in prostitution. They therefore have little moral authority with which to try to dissuade their daughters from doing the same. This leaves them ill-placed to teach their children about the value of modesty, virginity, chastity and fidelity. Indeed, in some cases it was the *mother herself* who inducted her daughter into prostitution. One thirteen-year-old girl who turned to **Funvini** for help had been rebuked by her mother for refusing to accept an expensive cellphone from an adult gang-leader as an inducement to become his live-in girlfriend. Apparently, the mother hoped that if her daughter accepted this offer, the gang-leader would soon give her a house.

In the case of the boys, they mostly lack satisfactory role-models to help them learn how to behave as a man, a husband or a father. They are rarely taught to prepare themselves for the responsibilities of marriage, or about the inseparable bond that ought to exist between the unitive and procreative aspects of matrimony. On the contrary, all too often they become perpetual adolescents, unwilling or unable to make and fulfil long-lasting commitments; and alienated from the values of their religion, their culture and their society. This is probably reflected in the increase in the proportion of single-occupant homes, which increased from 11.1% in 2005 to 18.5% in 2018.

Moreover, the boys not infrequently become resentful of maternal authority, which they interpret as nagging; and they react by becoming violent towards their mothers, their girlfriends or their children. One of **Funvini**'s main objectives is to try to break the cycle in which an abused or abandoned child grows up to be an abusive or abandoning adult.

Funvini seeks to prepare some of its youngsters to assume leadership roles in their local communities, to equip them to resist what St John Paul called the "culture of death", and what Pope Benedict XVI referred to as "the tyranny of relativism". However, one of the greatest challenges it faces is recruiting staff who are themselves living in accordance with these principles, and who are able to share them with cheerful conviction

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

Unfortunately, only a small proportion of **Funvini**'s employees who are parents are also married; and those who are married are all male. This means that even when the children are taking part in the charity's activities, they very rarely come into contact with a married woman. This makes it more difficult for them to learn to consider marriage as normal, and as a state to which they should aspire. This is a subject that has to be handled with great delicacy because nothing will be achieved if the children gain the impression that their parents or families are being criticised.

Funvini arranges several *talleres* (workshops) each year for the children's parents. These are designed to provide them with a forum in which common problems can be discussed, and at which classes can be given about such matters as parenting skills and budgeting. Those who are in particular difficulty can receive support in private from the charity's social-workers and psychologists; and those with legal problems can be referred to its lawyers.

Having surmounted the hazards of the Covid lockdowns, when so many of the children's parents had no income - and acquired debts - because they were not allowed to work, **Funvini**'s families are now being faced with the challenge of rampant inflation. By July 2022 consumer prices had risen by 10.21% from a year earlier: but the official figure for the poorest consumers was 11.9%. These figures were the highest for 26 years, and were 0.81% higher than the previous month. Electricity prices rose by 22.5% from a year earlier, while milk rose by 8.2% and beef rose 27.2%. According to the site *tradingeconomics.com*, food prices in general in Colombia were 24.6% higher at the end of July 2022 than they had been twelve months previously. At the end of the month, the *Banco de la Republica*, Colombia's central bank, raised its key interest rate to 9%.

The cost of Colombia's imports has increased because of a fall in the value of the peso against the U.S. dollar. On 20th August 2021 the peso had been worth US\$000258493 (mid-market rate): but on the same date in 2022 it had fallen by 11/5% to US\$000228773. On 20th August 2021 the pound had been worth Col\$5,272.64; and a year later it had fallen by 1.9% to Col\$5,170.33. In the meanwhile, however, it had fluctuated from a high of Col\$5,521.36 on 5th January 2022 to a low of Col\$4,705.27 on 5th June 2022 - a difference of 14.8%.

A factor that has contributed to the instability of the Colombian peso has been uncertainty first about the outcome - and subsequently about the consequences - of the Presidential Election on 29th May 2022. The outgoing government of President Ivan Duque was not considered to have been very successful in its management of the Covid crisis or the economy, and there were increasing signs of social unrest.

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

On 28th February 2021 a series of coordinated protests began in most of Colombia's principal cities. These were triggered by the announcement of a long-overdue reform in the country's tax-system. The protests were sometimes very violent; and they sometimes provoked a violent reaction from the authorities and from armed groups and individuals. National highways were blocked, and some towns were virtually in a state of siege, with vital supplies, including the Covid vaccines, being prevented from passing. There were deaths and serious injuries on both sides.

An article in *Semana* on 17th July 2021 reported that the authorities had clear evidence to show that *Primera Linea* (the Front Line) the young leaders of the disturbances, had links with dissident factions of the left-wing FARC and ELN guerrillas and other criminal groups who were hiding behind legitimate protesters and fomenting the unrest for their own nefarious purposes.

Although, the worst of the violence was in Bogotá and Cali, riots also occurred in Medellín, and these involved a lot of senseless destruction of public property, such as traffic lights and bus-shelters. On some occasions, the rioters in Medellín sought refuge in the *barrios* to the North of the city-centre in which many of **Funvini's** children live. When the police used tear-gas against the rioters, the gas was often unable to disperse in the narrow streets of these *barrios*, and seeped into the surrounding houses, causing pain and distress to the occupants - particularly to the children.

The children were affected on the occasions when their schools - and *Casa Walsingham* as well - had to close on several occasions as a precautionary measure when further trouble was expected. The income of their families was hit when the disturbances prevented their parents from working, and when the roadblocks led to shortages of essential commodities, and to a consequent rise in prices.

In the elections, President Duque was ineligible to stand again because of Colombia's term-limit rules. There are no significant right-wing parties in Colombia, and the centre parties were divided, whereas the left united around the controversial figure of Gustavo Petro. The election was held in two rounds, with the runoff between the two candidates who had obtained most votes in the first round. These were Gustavo Petro and Rodolfo Hernández. Petro emerged as the victor in the second round with 50.42% of the votes, and has become the first far-left President in Colombia's history. In spite of the enthusiastic support of Medellín's mayor, Petro was decisively defeated by a margin of 30.89% in Antioquia, the Department of which the city is the capital.

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

Petro is such a controversial figure because he belonged to the M-19 guerrilla group, which he joined at the age of 17. Second only in size to the notorious FARC guerrillas, the M-19 was responsible for such outrages as the kidnap and murder of the union leader José Raquel Mercado (1976); the siege of the Dominican Republic Embassy in Bogotá (1980), in which 14 Ambassadors were taken hostage; and the siege of the Palace of Justice (1985), in which some 300 lawyers were taken hostage, and more than 100 people - including 11 Justices of the Supreme Court - were killed in the cross-fire when the army stormed the building. It is suspected that M-19 also had links with the Medellín drug cartel. After its demobilisation, the M-19 evolved into a political party called the M-19 Democratic Alliance.

In his campaign, Petro had made many promises of social investment, but scanty details of how these were to be paid for. However, his election has caused alarm because of his friendly links with the regime of Hugo Chávez and Nicolas Maduro in Venezuela, which has effectively wrecked the economy of that petrol-rich country, and caused millions of its citizens to seek refuge in Colombia.

Maduro rode roughshod over the victory of his opponents - by 109 seats to 55 - in the National Assembly elections; and on 4th February 2016 he proclaimed that he would “stop by hook or by crook the opposition coming to power, whatever the costs, in any way.” The British government therefore does not recognise the legitimacy of Maduro’s regime. Although Petro has not given Maduro his unconditional support, neither has he described him as a dictator, or denounced the human rights violations committed by his government. Most of the Venezuelan refugees in Colombia are very critical of Maduro, and they view the possibility of a *rapprochement* between Colombia and the Venezuelan regime with concern because they fear that it could expose them to Maduro’s vengeance.

As a former guerrilla, President Petro does not enjoy the confidence of many of the members of the Colombian armed forces or the police. General Eduardo Zapateiro, the Commandant of the army, resigned in order to avoid having to honour Petro at his inauguration; and shortly afterwards at least 30 other generals followed General Zapateiro’s example. Many Colombians fear that President Petro will try to take Colombia down the Venezuelan path, and that his policies are likely to produce a degree of polarisation that could lead to a serious upsurge in violence - or even plunge the country back into armed conflict. The outlook for Colombia under its new government is therefore decidedly uncertain.

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

Sadly, violence is still all too frequent in Colombia. The situation has certainly improved over the last twenty years, and the number of murders in the country has fallen from 69,448 in 2002 to 13,709 in 2021. This was an increase of 13% on the 2020 total. However, in comparison there were 710 recorded homicides in England and Wales in the year ending 31st March 2022. The homicide rate in Colombia has been stable since 2014, with the numbers varying between 24 and 26.1 homicides per 100,000 inhabitants. In 2021 it rose to 26.8 per 100,000 inhabitants. In England and Wales in 2021-22 the homicide rate was 1.2 per 100,000 inhabitants.

The very name of **Let The Children Live!** is an anguished cry of protest about the number of children who have fallen to violence in Colombia. When Fr Peter chose Medellín as his base when he went to live in Colombia in 1994, he did so because at that time that was where the violence was worst, and he had lost count of the number of children whom he had known who had been killed in the city; so it seemed to him that the need for the work he was hoping to do was greatest there.

Although Medellín is no longer ranked as one of the world's fifty most dangerous cities, it can still be a very hazardous place in which to grow up for the children of its streets and *barrios populares* (slum neighbourhoods), where criminal gangs called *combos* continue to have great power. The study *Gobierno criminal en Medellín* published by the EAFIT University in October 2020 reported that there were around 350 *combos* in Medellín, most of which were subordinate to one of between 15 and 20 criminal *bandas* that were operating in the city.

The authorities estimate that about 43% of the *Grupos de Delincuencia Organizada* (Organised Crime Groups) in Colombia are based in Medellín, and the degree of their organisation and coordination is greater than that of the criminal gangs in any other Colombian city. This was confirmed by reports that the fact that the highways leading to Medellín were not blocked by the protests was due to the threats that these groups had issued because such blockages would have impeded the circulation of drugs, and so would have reduced their profits.

In an article in *El Tiempo* on 25th April 2021 José Alberto Mojica Patiño reported that between 1st January 2015 and 28th February 2021 a total of 688 children were murdered in Medellín. In contrast, according to the Office of National Statistics, in the whole of England and Wales - with a total population about 26 times greater than that of Medellín - in the eleven years from April 2009 and March 2020 there were 513 homicides of children under the age of 16.

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

If the murder rate in England and Wales had been similar to that in Medellín, there would have been 32,604 child victims over the 11 year period. Conversely, if the rate in Medellín had been that of England and Wales, there would only have been about 10 child victims in the city - instead of 688 - over the six year period.

According to the November 2020 Bulletin of the Instituto Nacional de Medicina Legal, a total of 511 children were murdered in Colombia in the first eleven months of 2020. Colombia's Child Homicide Rate per 100,000 inhabitants aged 0-19 was 20.6, which meant that it was the third worst in the world, exceeded only by Lesotho (21.9) and Venezuela (25.1). The Child Homicide Rate in the United Kingdom was 0.6. This means that a child in Colombia was 34.3 times more likely to be the victim of homicide than a child in the United Kingdom. In the first four months of 2022 a further 214 minors were murdered in Colombia. That meant that at least one child had been killed every 14 hours.

The authorities claim that in 2021 - for the first time in at least 40 years - no child under the age of 14 was murdered in Medellín. However, 9 youngsters between the ages of 14 and 17 were killed there during the year. In 2019 five young people with connections to **Funvini** were killed: two of these were minors. Fortunately, none of **Funvini's** children have died as a result of violence since then.

Colombia was hit hard by the Corona virus. By the middle of August 2022 there had been more than 6,290,000 cases and more than 141,000 deaths since the pandemic began. In Bogotá, which had had 29.4% of the cases, more than 1,848,000 people have had the virus, and there have been more than 29,000 deaths. Antioquia, the Department of which Medellín is the capital, has been the next-worse affected area, with more than 941,000 cases, and more than 18,000 deaths. None of **Funvini's** children died from the virus, although some of their family members did.

The number of new cases of the virus in Colombia peaked at the end of June 2021, when the seven-day average (SDA) was 31,256. By mid-August the SDA of new cases had fallen to 4,285. Similarly, the SDA of deaths fell from 678 to 154 in the same period. By the middle of August 27% of Colombia's population had been fully vaccinated, and 40.6% had received at least one dose of the vaccine. Colombia was removed from the United Kingdom's Covid Red List on 1st November 2021.

By the middle of August 2022, all of **Funvini's** staff had received 2 anti-Covid vaccinations; all but one had been given 3 doses of the vaccine; and all seven employees who were aged over 50 had had 4 doses. As for the children, 16.4% of **Funvini's** population had received 3 doses; 63.8% had had two doses; 9.6% had had

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

only one dose; and 10.2% not had any vaccinations. Of the unvaccinated children, 72.2% had been ineligible because they were still aged under 3, or had had their third birthday only recently; one child claimed to have been vaccinated but had not yet produced his carnet; another child has had a virus which has prevented her vaccination, and the remaining 3 children had only recently entered **Funvini**'s programme, and arrangements were being made for their vaccination.

In compliance with the sanitary protocols it had imposed during the covid crisis, **Funvini** paid for 250 PCR Covid tests for children; one for a young mother; and 200 for members of its staff. Some of these individuals had to be tested on multiple occasions over this time. Fortunately, the results of only four of the children and twenty of the adults were positive: the rest (94.6%) were negative. The tests provided by the Colombian authorities for a further six adults were also positive. None of **Funvini**'s children has tested positive since 24th November 2021; and none of its staff has done so since 15th January 2022.

The total cost of the tests was about £20,000; but the Trustees consider that the remarkably low rate of infection in **Funvini** bears witness to the efficacy of the protocols drawn up by Fr Peter and his team, and to the fidelity with which they were implemented. Fr Peter himself has had two mild bouts of the virus.

The Covid pandemic initially had one positive aspect in Medellín: the lockdowns in 2020 kept people off the streets, and this resulted in a decrease of 216 (38%) in the number of murders in the city that year. However, as the restrictions were lifted, the number of murders began to rise again, and by the end of 2021 there had been 403 killings. This was an increase of 9% in comparison to 2020, but a fall of 33% in comparison to 2019. In the first six months of 2022 a further 192 murders were committed in the city.

Let The Children Live! receives the support of all sorts of people of good will. Most of them are Christians of one kind or another, but some are of different religious persuasions. The Trustees are most grateful for the spiritual support of all the individuals and groups who prayed for the children in response to the charity's intercession list.

Unlike **Let The Children Live!**, **Funvini** is an explicitly Roman Catholic organisation. Although it certainly does not exclude non-Catholics, and it provides its services on the basis of need rather than creed, the great majority of its children - in common with the majority of the population of Medellín in general - are Catholics. **Funvini** considers that enabling them to participate in the sacramental life of the

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

Church is a very important and integral part of the charity's work. It therefore provides Catechism classes for those who wish to be prepared for the Sacraments, and who for one reason or another are not able to attend catechism classes in their own parishes.

In 2020, 22 such children were being prepared for their First Communion when the pandemic began; but 10 of them were unable to continue, either because they left Medellín, or because the lack of an adequate internet signal prevented them from participating in virtual catechesis classes. Six of the remaining candidates made their First Communion on Christmas Day 2021; and the other six did so at the Easter Vigil Mass in 2022. Both of these Masses were celebrated in the Chapel of *Casa Walsingham*. Normal catechism classes have now been resumed at *Casa Walsingham*, and it is expected that 14 children will be ready to make their First Communion at Christmas 2022.

A total of 180 families (115 Colombian and 65 Venezuelan) families received help from **Funvini** in 2021. By the middle of August 2022, the total for the present year had reached 140 families (75 Colombia and 65 Venezuelan). The number of children who regularly took part in **Funvini**'s programmes in 2021 was 180: but an additional 154 children participated on an occasional basis: and a further 256 children - most of whom were younger brothers or sisters of who were involved in **Funvini**'s programmes - benefitted from the food-parcels **Funvini** gave to their families. The fluctuations in the numbers of the children was mostly due to the fact the Venezuelan refugee population in Medellín was - and still is - very unstable because families tend to move from *barrio* to *barrio*, and from city to city, as they attempt to find a better place in which to live, and a better way with which to try to scratch a living.

Thirty young adults who were former members of **Funvini**'s programmes also benefitted from the food-parcels in 2021; as did 430 of the children's adult family members. Obviously, the welfare of the children depended heavily on that of the adults in whose care they were, and the children could not be prevented from sharing the food-parcels with them. The total number of beneficiaries in 2021 was therefore 590 children and 460 adults.

As in previous years, the children were graded by a "traffic light" system, according to their characteristics and their perceived degree of deprivation and vulnerability, according to various criteria. In the red category of greatest need or danger were 159 children; there were 76 in the amber category; and 113 in the green category. Some children were re-categorised during the course of the year in response to changes in their situation. It is important to understand that *all* of the children were deprived and

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

at high social risk. The “traffic light” system was only indicative of the relative *degree* of their deprivation and risk. It has proved useful in prioritising the use of **Funvini**’s limited resources to benefit most the children whose need or danger is considered to be greatest.

In August 2022, the number of children regularly taking part in **Funvini**’s programmes was 177; an additional 32 children were participating occasionally. Of this population, 53% were Colombian and 47% were Venezuelan. A further 178 younger children were benefitting from food-parcels. In total, 387 children were therefore being helped.

In the course of 2021, the charity assisted 147 boys and girls to receive various types of medical attention. These included vaccinations against influenza for 127 children; and 18 of its staff were also vaccinated. **Funvini** has arranged to provide the current vaccine for 133 children and 29 staff in September 2022. These vaccinations are particularly necessary in Medellín because the high level of pollution in the air in the city causes many respiratory problems amongst the children, and a bad bout of influenza could seriously aggravate these. The authorities declared an amber alert about the air quality in Medellín on 2nd March 2021 and a yellow alert on 7th February 2022. On each occasion, emergency measures had to be taken to try to reduce the smog by which the inhabitants were threatened.

Additionally, **Funvini** paid insurance policies to provide a total of 223 children with accident and emergency health cover for all or part of the year. The policy covered 173 children at any one time, but the departure of some children - when they entered other institutions, moved to distant *barrios*, or left the city altogether - meant that their places could then be assigned to new arrivals.

In accordance with its Catholic principles - and, indeed, with its very name - **Funvini** fully shares the commitment of **Let The Children Live!** to safeguard the lives of children from the time of their conception onwards. When young girls belonging to any of its programmes become pregnant - or other pregnant teenagers turn to it for help - **Funvini** therefore does all it can to provide care for them and their babies both before and after the birth.

The charity ensures that these girls are given the necessary medical checks; it gives them basic training in child care; and it helps with supplies of food, nappies and other essentials. **Funvini** also encourages the girls to continue with their education; and it gives them the chance to meet together regularly for recreation and mutual support. In 2021 the beneficiaries of the St Maria Goretti group included 26 of these young

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

mothers and their babies. All of these girls were aged under 18, and the youngest was only 13 when she joined the group, although she was 14 by the time her baby was born. Two other babies were born to members of the group in the course of the year.

With **Funvini**'s help, all but one of these girls were enabled to continue with their secondary schooling, or to begin vocational training. The girl who could not go to school was a Venezuelan refugee who joined the group in the final quarter of the year, and had not yet been able to obtain the Colombian documents required for matriculation. Four of the girls belonged to **Funvini**'s School Project. Of these, two completed their *Bachillerato* (High School Diploma), in 2021, and another is hoping to do so in December 2022. One of the girls who graduated in 2021 had sought **Funvini**'s help when she became pregnant at the age of 11, and she has belonged to the St Maria Goretti group ever since. Her son was born shortly after her own twelfth birthday, and her graduation took place on his fifth birthday. **Funvini** is currently paying for her training as a beautician. She now has a real chance of building a decent future for herself and her son.

In addition to the members of the St Maria Goretti group, **Funvini** helped to matriculate, or re-matriculate, a total of 163 children in local schools in 2021. In order to keep their school places, pupils in Colombia have to be re-matriculated every year. With support from **Funvini**'s teachers 140 (85.9%) of these children completed the year successfully, and were promoted to the next grade. In view of the characteristics of this population, this was a good result. Although 23 (14.1%) of the children were unsuccessful, it is encouraging to note that none of these gave up going to school altogether.

However, **Funvini**'s staff have reported that they are concerned at the way in which many of the teachers in the local schools are continuing to overload their pupils with homework whilst managing to teach them very little in class. In English and mathematics, for example, many children gain promotion to the next grade year after year without having mastered even the present tense of the verb *to be*, or the basic principles of multiplication and division. Similarly, many of the pupils in higher grades have not become fluent in reading, and actually have a deep aversion to reading. **Funvini** is therefore engaged in a constant battle to try to remedy these defects, and to change this attitude.

In 2021 **Funvini** continued to pay for a specialist teacher - who is also a psychologist and who was aided by another paid teacher - to help a further 42 children in the *Sala VIP* at *Casa Walsingham*. All these children had special educational needs, but with this extra support, 37 (88%) completed the year successfully and were promoted to

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

the next grade. Without this help it is unlikely that *any* of them would have done so. A further two children also attended the *Sala VIP*, but they returned to Venezuela without completing the year.

All 277 youngsters who belonged to **Funvini**'s programmes in December 2021 were given presents of toys, clothing and sweets by the charity over the Christmas period. An additional 40 children who came along in the hope of presents were not sent away disappointed. In many cases, these were the only presents the children received, so it is easy to imagine how much excitement and pleasure they generated. Once again, all of the funds needed to fund the festivities and to buy the presents were raised in Scotland by Mr George McAleenan. The Trustees are most grateful for this.

Many of **Funvini**'s beneficiaries reach the age of 18 before they have completed their secondary education, and would stand little chance of finding honest employment if they were forced to leave school and go out looking for work without any qualifications. In 2021 six such young adults received support from **Funvini**'s *Extension* group to enable them to continue with their vocational training or their courses at university.

At the end of the year, one of the girls, a former chorister, gained a degree in healthcare administration. Two boys, who were also at university, completed their courses, one in law, and the other in international commerce. However their graduation ceremonies did not take place until 2022. Two other boys continued their vocational training in sport technology and cooking, respectively. And the sixth young adult successfully completed his secondary education. He is currently in his second term at university, reading zootechnics.

Former pupils of **Funvini** who have been to university also include a psychologist, a doctor, an industrial engineer, a hospital manager, a business manager, a musician and a computer engineer. They all came from families with very restricted means, and it is unlikely that any of them would have been able to fulfil their potential without **Funvini**'s help.

For some years *Casa Bannatyne* has served as the base of **Funvini**'s choir, *Cor Videns*. This was formed in 2004 in the hope that it would develop into a first-class children's choir which would give the city's invisible, forgotten children, whose cries so often go unheeded, a voice that would eventually be heard around the world. Although it was originally a mixed group, the choir is now only for boys because there are plenty of other choirs that are either mixed or only for girls.

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

The name *Cor Videns* - the Seeing Heart Choir - was inspired by a passage by Pope Benedict XVI in his Encyclical *Deus Caritas Est* (31,b) in which he said, “The Christian’s programme—the programme of the Good Samaritan, the programme of Jesus—is ‘a heart which sees’. This heart sees where love is needed and acts accordingly.” The Trustees hope that *Cor Videns* will help its hearers to develop such a “seeing heart”, and to respond generously to the charity’s appeals.

Although most of the choristers who are admitted as full members of the choir stay for at least five years, it is inevitable that each year some of them should leave. In some cases, this is because they grow up and leave school and no longer have the time; in others because they have competing interests, such as football; and in others it is for family reasons, such as a move to another town. Some of the Probationers also leave because they are not willing to make the necessary commitment, or because they fail to reach the required standard. In order to maintain a balance between a strong top line and a stable nucleus of experienced singers it is clear that *Cor Videns* will eventually need to have at least 20 fully-fledged choristers and a similar number of Probationers.

Because there are no other choirs like *Cor Videns* in Medellín, it often takes quite some time for the children and their parents to appreciate fully all the advantages of belonging to the choir. These normally include travel to other cities or abroad; opportunities to learn to play musical instruments; and attractive educational and recreational activities. These elements will have an important part to play in promoting the future stability of the choir.

On school days, the admitted choristers normally stay on in *Casa Bannatyne* after choir practice and spend the night there. This arrangement has proved very popular both with the children and with their parents, and it provides the choristers with valuable extra time not only for additional musical and recreational activities, but also for them to receive help from **Funvini**’s teachers with their school homework.

For some of these children, the stays at *Casa Bannatyne* provide a much-needed respite from hunger, neglect or mistreatment at home. It is important to note that many of the children in the choir suffer from the same socio-economic and family problems as most of the other children in **Funvini**’s care. Some have required medical care or therapies which their families would not have been able to afford.

When Fr Peter is in Colombia, the choristers normally go home on Friday evening and come back into residence at *Casa Bannatyne* on Sunday morning in time to sing at Mass there at noon. The Oratory is too small to accommodate everyone, so the

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

dining-room has to be converted into a temporary Chapel. On the other hand, when Fr Peter is away, the choristers remain in residence until Saturday afternoon. They then go home, and do not return until after school on Monday. However, it often happens that one or more of the choristers asks *not* to go home for the weekend for some reason; and, if their parents agree, they are allowed to remain in residence.

Two boys left the choir at the end of 2021, so it currently has only ten admitted members. It is therefore only at half its normal strength, because auditions had to be suspended until the schools starting working normally again after the pandemic. More boys whose voices have broken will have to leave at the end of 2022 in order to maintain the balance between broken and unbroken voices, so it is essential for new talent to be recruited.

In order to keep the cost of transporting the choristers to and from their homes and schools to *Casa Bannatyne* as low as possible, auditions are only held in schools in the area where the house is situated. Three auditions were held during the first eight months of 2022, and a total of 302 boys took part. Of these, 150 continued with the selection process, which eventually yielded a harvest of three aspirants and three probationers. It is hoped that further auditions will be held later in the year.

In December 2021 *Cor Videns* put on a musical play for their families and friends. In preparation for this event, **Funvini** took on a part-time drama-teacher, Señorita Ingrid Gutiérrez, who succeeded in generating great enthusiasm for the play amongst the cast. The performance took place in a local community-theatre, and fortunately a chaotic dress-performance actually led to a very successful first night. On the strength of this, Señorita Gutiérrez was then taken on as a permanent member of **Funvini**'s staff, but still only on a part-time basis.

In May 2022 *Cor Videns* was one of the choirs chosen to take part in the 10th annual festival *El Canto Nos Une* (Singing Unites Us). This is always held in Medellín, but choirs from all over Colombia were invited to provide a video recording of an item from their repertoire in order to compete for an invitation to take part. It was therefore quite a feather in *Cor Videns*'s cap that they were among the 12 choirs who were selected. The repertoire was intended to provide a musical journey around the world, so the choirs had to learn pieces in six different languages, and in a wide variety of styles. This required a good deal of intensive preparation and rehearsal.

The concert took place on 16th August, and about 400 young singers took part. Although some of the other choirs included a few boys, the great majority of the choristers were girls. *Cor Videns* was the sole boys' choir at the event. The singers

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

were accompanied by the Symphony Orchestra of EAFIT university, and the Principal Conductor of the concert was Kirlianit Cortés, Director of the Vienna Boys' Choir. The Trustees were delighted to hear that he singled out *Cor Videns* for special praise, and said that the purity of their voices was similar to that of his own choristers in Vienna. The event was a great success, and the boys all hope that *Cor Videns* will maintain the standard required to be invited to take part in next year's concert.

In order to maximise classroom use, state schools in Colombia have traditionally had a shift in the morning and another in the afternoon, thereby enabling two separate populations of teachers and pupils to use the same buildings every day. However, the Colombian government decided to phase this system out, and to require all of its schools to change to a single, longer shift which is called the *jornada única*.

The introduction of the *jornada única* was already having a considerable impact on **Funvini** well before the Covid pandemic. The great majority of the charity's children go to school, and in former years they had always been able to attend its programmes during the shift when they were not at school. But in recent years an increasing number of the children have been unable to take part in **Funvini**'s activities at all on weekdays because the new school day begins too early for them to come before it starts, and finishes too late for them to come once it is over.

In order to accommodate in the *jornada única* the children who hitherto studied in two separate shifts, the construction of an additional 50,000 classrooms in Colombia's schools would be necessary. To help with this, in 2016 the government signed contracts for the construction of 55 "mega-colleges" in Antioquia. Although building work on some of these started so long ago, a report on *Hora 13 Noticias* on 3rd August 2022 stated that 35 of the mega-colleges were still not ready. However, the process of the introduction of the *jornada única* has continued to go ahead regardless of these delays. Unsurprisingly, this has resulted in considerable overcrowding in many existing schools, and extra pressure on their facilities.

The average number of pupils in Medellín's primary schools is now 40 per class; and in the city's secondary schools it is 35. The average class size in the secondary schools attended by the choristers is 39.5. However, one of the choristers currently has 51 other children in his class! These average figures are 50% higher than in British state schools, where the figures are currently 26.6 and 22.3, respectively.

With such large numbers, the teachers in Colombian state schools are unable to provide their pupils with much individual support, and little provision is made for those with special educational needs. The extra individual support provided for some

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

of these children in the *Sala VIP* at *Casa Walsingham* is therefore more essential than ever. If the introduction of the *jornada única* were to prevent them from attending it, there is a real danger that they might drop out of school altogether, and then end up in the gangs or on the street.

Another group of children upon whom the introduction of the *jornada única* is threatening to have a negative impact are the members of *Cor Videns*. At present, the choristers normally attend the morning shift in their respective schools, and have choir practice or musical theory classes at *Casa Bannatyne* in the afternoon. The *jornada única* would make this impossible.

However, one of the Colombian government's objectives in extending the school day is to make time available for cultural and sporting activities, which will then be incorporated into the curriculum. Therefore, if **Funvini** were to set up its own school, not only would the choir be able to continue to function as usual, but also its members would receive academic credit for the musical formation they receive in it.

In view of all this, the local educational authorities in Medellín have for years been encouraging **Funvini** to set up its own school, with a flexible time-table and special teaching methods specifically designed for the particular talents and needs of its children. They said that **Funvini** was already doing much of what would be required in a school, and in September 2019 the planning authorities granted outline permission for *Casa Walsingham* to be used officially as a school. However, the process of preparing to open the school had taken several years, and during this time the Education Ministry had imposed regulations requiring newly-licensed schools to have a certain minimum area for physical education and sport available on site.

Unfortunately, *Casa Walsingham* has no such area of its own, and its sporting activities have also had to take place in local public parks and sports grounds. This means that in order to be able to obtain a licence for its own school, it will have to buy or rent additional premises which include an adequate space for physical education and sport. Lack of funds to cover the very considerable expense that this would involve has therefore forced **Funvini** to suspend its plans to apply for its own licence. The Trustees very much hope that the necessary extra funds will eventually be obtained.

In the meanwhile, however, the local educational authorities have arranged for **Funvini** to enter into an alliance with an existing, fully-licensed school to provide an 'umbrella' structure under which the charity is allowed to continue to run pilot programmes for a small number of its youngsters without actually having a licence of

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

its own. The regulations restrict this to pupils who are aged at least 15. Some of their lessons take place in *Casa Walsingham* and are taught partly by teachers from the ‘umbrella’ school, and partly by those of **Funvini**: and their Grade Certificates are issued by the ‘umbrella’ schools.

Funvini hopes that the *School of the Children of the Holy House of Our Lady of Walsingham* - or the *Holy House School*, for short - will eventually include three elements:

- primary for children aged between 10 and 15 with special educational needs;
- secondary for older children from the street programme; and
- primary for choristers of *Cor Videns*.

Four of the boys and two of the girls belonging to the School Project completed their secondary education in 2021. This brought the total of number of students who had graduated through the School Project since 2017 to 20, (11 girls and 9 boys), none of whom would, in all probability, have managed to complete their secondary education without this help. Small though the scale of the Project may be, the Trustees consider that these results to be very encouraging.

Having announced in December 2020 that the schools would be opening as usual in 2021, the Colombian government was forced by opposition from the teaching unions to adopt a policy of *alternancia*. This meant that the schools would be semi-open, but that social-distancing would still be required, and the number of children in each classroom would be restricted, so the pupils would have to have a mixture of lessons in school and virtual classes at home.

Each school was left free to interpret *alternancia* in its own way. Some brought the children in for half a day on alternate days; others on several consecutive days; others during alternate weeks; and others kept changing. This made it very difficult for **Funvini** to give the children the extra support at *Casa Walsingham* that they needed when they were not in school. However, as from August 2021 **Funvini** has at last been allowed to serve the children with lunch again. That was a big step towards a return to normality. During the remainder of the year, more than 15,500 lunches were served at *Casa Walsingham*. In 2021 a further 5,000 were served at *Casa Bannatyne*. The children who stayed there were also given breakfast and dinner.

For many of these children, their lunch at *Casa Walsingham* - together with the healthy snack they are given either in the morning or the late afternoon - was and is their main source of nourishment. As a result of the alarming rise in food prices in 2022, the children are becoming even more reliant on the food provided by **Funvini**.

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

The charity's first priority must always be to try to keep its children *alive*, so if its income fails to keep pace with inflation, other activities may have to be sacrificed in order to concentrate its resources on this vital aspect of its work.

Whilst the social-distancing rules were still in force, the number of children who could be admitted to *Casa Walsingham* at any one time was very restricted. If more children turned up than could be accommodated in that shift, they had to be sent home; whereas in other shifts the turnout might suddenly be unexpectedly low, and there were a number of unused places.

In order to maximise the number of children who could attend, *Casa Walsingham* started opening on Saturdays as well as during the week in February 2021; and it has continued to do this in term-time ever since. Groups of the children who were having the greatest difficulties with the *alternancia* system were invited to come into residence at *Casa Bannatyne* for more intensive academic support from **Funvini's** teachers during the periods when the choristers were at home.

Both *Casa Walsingham* and *Casa Bannatyne* are desperately short of space. Because Casa Walsingham is in a conservation area, there is little that can be done there, although **Funvini** hopes to be allowed to enlarge the Chapel by extending the pitched roof over a wing that currently has a flat roof. This was in the plans when approval for the construction of that wing was granted; but that was back in 2007, so fresh permission will now be needed. This wing already contains a well for a lift, and if planning permission is granted, this would be extended to make all five floors accessible to the disabled, as and when funds become available for the purchase of the lift itself.

Plans for the extension of *Casa Bannatyne* have now been drawn up, and the process of obtaining the necessary planning permission has been started. However, in Colombia, it is never easy to estimate how long this process will take: it may be months or years. The idea is that an additional floor should be erected over about two-thirds of the house. This will provide a library, a multi-purpose class-room/performance space; two offices; two loos; storage space for the choir's vestments, uniforms and instruments; and a central control point for the electronic and telecommunications system.

The extension will involve roofing over an internal utility patio, and the partial covering of another internal patio. However this will enable the construction of an additional dormitory and bathroom on the ground floor, and of an extension to the dining-room and the Oratory on the second floor. Provision will also be made for the

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

installation of a lift in order to make all three floors accesible to the disabled. It is hoped that it may also be possible to gain some space between the kitchen on the ground floor and the new third floor.

Unfortunately, the cost of building materials has been increasing so rapidly in 2022 that architects are now unable to provide reliable estimates. All that they can say at present is that the cost of the planned extension will be at least the equivalent of £100,000, at current exchanges rates. This is a much larger sum than they had indicated originally. The only thing that is clear is that the longer this work is postponed, the greater the eventual cost will be. However, although this extra space is so urgently needed, the extension will not be built until this cost can be borne without harming **Funvini**'s operational budget.

Between January 2021 and August 2022 **Funvini** upgraded 13 of its computers and bought six new machines thereby greatly improving the technology available to its children and staff. Fortunately, this process took place before the recent sharp rise in prices. However, in some cases, two or three members of staff still have to share a single computer; and children doing their homework often have a lengthy wait until a machine becomes free: so the number of computers is still far from sufficient, and more will have to be bought when funds are available.

Other future projects include:

- building and equipping the extension at *Casa Bannatyne*;
- extending the Chapel at *Casa Walsingham*;
- improving the air-conditioning in the Chapel at *Casa Walsingham*;
- installing a lift at *Casa Walsingham*;
- providing regular dental care for all the children at *Casa Walsingham*;
- providing more amplification and lighting equipment for the Choir;
- designing and buying a definitive uniform for the Choir;
- enabling **Funvini** to buy a minibus to transport the Choir;
- helping **Funvini** to provide more vocational training, tertiary education and employment opportunities for its young adults; and
- changing the telephone systems at both *Casa Walsingham* and *Casa Bannatyne* from analogue to digital to prevent them from being interrupted for weeks at a time by the repeated theft of sections of the copper analogue cables in their respective parts of the city.

If sufficient funds were ever to become available, *Casa Bannatyne* would be sold and replaced by a larger building and sufficient land for a school somewhere in the *Oriente Antioqueño*, the large plateau outside and above Medellin where the

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

international airport is located. However, **Funvini** has been hoping and praying for this for many years, and the shortage of space is so acute that it is clear that the extension of *Casa Bannatyne* cannot be postponed indefinitely in the hope that the dream of a completely new home may eventually become a reality.

The Trustees continue to be very concerned about the impact that the continuing crisis in Venezuela is having in Colombia. Three countries - Colombia, Brazil and Guyana - share land borders with Venezuela, but at 1,378 miles its longest border is that with Colombia; and it is Colombia that has received the greatest number of refugees - although these are now officially referred to as “migrants”.

Dr Juan Francisco Espinosa, the Director of the official border agency Migración Colombia, stated in *El Tiempo* (3rd March 2021) that at the end of 2020 there were 1,729,537 Venezuelan migrants in Colombia. However, by the end of the following month, the total had risen to 1,742,927 - an increase of 13,390, in spite of the fact that the frontier between the Venezuela and Colombia was officially closed. According to Dr Espinosa, 54% of the Venezuelans in Colombia had entered the country by irregular means, without passing through official immigration formalities. This meant that the real number of Venezuelans in Colombia was probably considerably greater than those given in these official figures.

Dr Espinosa explained that all of the Venezuelan migrants who were in Colombia before 1st February 2021 were entitled to benefit from a Temporary Protection Statute, however they had entered the country. For the next two years all Venezuelan migrants who entered Colombia by regular means would also be able to benefit from this Statute, which for the next ten years would entitle them to free healthcare and education, and to work in Colombia legally. However, those who arrived by irregular means after that 1st February 2021 would not be covered by the Statute, and would be liable to deportation.

Dr Espinosa estimated that in January 2021 there were about 90,100 Venezuelans in Medellín. Many of the refugees are having to survive by “*el rebusque*” - a very broad term which could cover taking part in any form of unofficial economic activity from labouring or begging to prostitution or delinquency. On 30th July 2021 Caracol Radio reported on the number of Venezuelan children who were being forced by poverty to work in the streets of Medellín, selling sweets or cleaning car windscreens; and on the number of Venezuelan mothers who were engaging in similar activities accompanied by babies or toddlers. The children of families who have to live like this are obviously in very great danger of every type of exploitation and abuse.

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

According to Medellín's Secretary of Education, 26,453 Venezuelan children had been matriculated in the city's schools in 2021, but a substantial number of such boys and girls had not been matriculated. Part of the problem was that many of the Venezuelans were not aware that their rights under the Statute included the education of their children; and others, who had entered Colombia by irregular means were reluctant to have any dealing with the Colombian authorities in case this might result in their deportation.

When **Funvini** tried to obtain accident and emergency health insurance cover for some of its Venezuelan children in 2021 it proved to be extremely difficult because of their lack of Colombian identification. Apparently, the computer software used by Colombian insurance companies is only designed to accept Colombian identity details. Some of these children did not have even their *Venezuelan* identity documents because their families had destroyed them when they entered Colombia "irregularly", in the hope that this would make it more difficult for the Colombian authorities to repatriate them against their will. The situation of these children was particularly precarious because without proof of their identity, not only were they unable to benefit from **Funvini**'s insurance policy, but also they could not be enrolled in the Colombian education and healthcare systems. Furthermore, without identity documents, the *parents* of these children were unable to work legally, so the whole family was at risk.

Once this problem had been identified, Fr Peter suggested that **Funvini** should take on an extra social-worker to help as many Venezuelans as possible to obtain the documents they so badly needed. When this had been done, **Funvini** made an agreement with several statutory and charitable organisations to hold 4 "Legalisation Days" at *Casa Walsingham* between December 2021 and May 2022. Officials took the details, photographs and blood-types of the refugees, and social-workers explained their rights under - and the procedures of - the Colombian health and education systems.

A total of 619 Venezuelans took part in these events: (126 children who were already enrolled in **Funvini**'s programmes; a further 184 children from outside **Funvini**; and 435 of their adult family members). As a result of their participation, the situation of all these refugees has now been "regularised": they can remain legally in Colombia for up to ten years; the adults can seek legal employment; and the families can be admitted to Colombia's health and education systems. The Trustees consider this timely and relatively inexpensive initiative to have been a great success because it has made such a valuable contribution to the future welfare of so many children and their families.

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

A total of 108 Venezuelan refugee children belonged to **Funvini**'s programmes in 2021. They ranged from 6 to 16 years of age, and school places were obtained for all but one of them of them. The sole exception was a girl who entered **Funvini** without identity papers in the last quarter of the year. The Trustees were pleased to note that 94 (88%) of those who went to school succeeded in gaining promotion to the next grade. Eleven (10%) of the children did not gain promotion; and the other two returned to Venezuela before the end of the year. Twenty-two (20%) of the children had special educational needs, and received extra support in the *Sala VIP*.

So far in 2022, the number of Venezuelan children who have been admitted to **Funvini**'s programmes has been 76; and school places have been obtained for 72 (95%) of them. Sixteen of the children entered **Funvini** after the legalisation amnesty period ended in May 2022. However, because the access of children to education is classed as a human right, it was possible to obtain school places for 12 of them because they still had their Venezuelan identity papers. The other 4 children cannot be matriculated at this stage in the school year, and will have to wait until the next one begins in January 2023.

In 2021 a further 46 Venezuelan children were helped by **Funvini** on an occasional basis; and another 96 - who were mostly younger brothers and sisters of the other children - benefitted from **Funvini**'s food-parcels but were not formally admitted to its programmes. The number of Venezuelan children who are currently being helped on an occasional basis stands at 25; and a further 105 younger brothers and sisters are also receiving indirect benefits.

According to a report in *El Colombiano* on 9th February 2022, Migración Colombia, the official border agency, estimated that at that stage there were currently 1,842,390 Venezuelan citizens in Colombia; and that 264,000 (14.3%) of these people were in Antioquia. This meant that the Department where Medellín is located was second only to Bogotá in the number of Venezuelans it had received. However, in July 2022 Migración Colombia reported that the number of Venezuelans in Colombia then stood at 2,477,588. The discrepancy at national level of 34.5% between these figures and those issued only five months previously may well indicate that the number of Venezuelans in Antioquia was actually around 355,000.

Migración Colombia claimed that 96% of the Venezuelans - who are now officially referred to as "migrants" rather than "refugees" - had "regularised" their status: but that still left at least 4% of them (around 100,000 people) in an "irregular" state. If 4% of the Venezuelans in Antioquia were in that category, that would mean that around 14,000 people there remained "irregular" and undocumented. **Funvini** is

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

worried that there are still many Venezuelan children in Antioquia - and in Medellín itself - who have limited access to education and proper health care, and whose parents are unable to work legally. As has been mentioned above, **Funvini** is currently helping 16 children who are in this “irregular” situation. It is not yet clear how the new Colombian administration is proposing to resolve this problem.

From March to October 2021 **Let The Children Live!** was involved in a selection process amongst charities who were competing to be adopted for two years as the National Action Project of the Knights of St Columba (KSC), a Catholic men’s organisation in the United Kingdom. Thanks to the energetic advocacy of Mr Ray Pealing, the Provincial Grand Knight of the KSC’s Liverpool Province, the charity passed successfully through round after round of the process, until it reached the final stage of Supreme Council - and emerged victorious. in the face of stiff competition from a number of other very worthy charities. The Trustees are, naturally, delighted at this success, and at the fact that **Let The Children Live!** was well able to hold its own amongst its peers.

The two-year period of **Let The Children Live!** being the National Action Project of the KSC is due to start at the meeting of the Supreme Council in Jersey in October 2022. Miss Pauline Allan, the charity’s Administrator, has been invited to give a short address to this meeting in order to try to encourage the members of the Supreme Council to do everything possible - in a very difficult financial climate - to raise funds for their new project. Fr Peter has proposed that rather than just making another conventional presentation, the best way to do this might be for Miss Allan simply to introduce a video about **Funvini** in which the children would be able to display their creativity and sense of fun; and then for her to answer any questions afterwards.

Funvini is determined to respect the dignity of its children, and to avoid reinforcing negative stereotypes by presenting them as helpless victims who can only beg for aid. Although terrible things have certainly happened to many children in Colombia, the children there do not generally see *themselves* as helpless victims; and neither would they wish to be portrayed as such. On the contrary, they frequently display a remarkable degree of resilience, and a great capacity for joy. The Trustees believe that their determination to put the past behind them, and not to allow it to blight their future, is a far healthier attitude to life than wallowing in the self-pity and resentment of the sectional victimhood that some organisations seem to promote.

In order to reflect this, it is hoped that most of the video will be devoted to the acting out by the children - in exaggerated, silent-movie style - of a story in which latter-day knights in Britain provide the funds to enable Colombian children to drive away - but

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

not eradicate - the modern dragons of hunger and ignorance by which they are menaced. It is hoped that if this simple tale succeeds in both amusing and touching the hearts of the Supreme Council, they will arrange for the video to be shown to the KSC at their local meetings around the country, and that it will enthuse them to make great efforts on the children's behalf.

This project seems to have fired the imaginations of **Funvini**'s children and staff, and many of them have been taking part in the preparations for the filming, rehearsing as actors or making costumes and props. The skills of Señorita Gutiérrez, the drama-teacher have been of great value in selecting and training the cast. And Señora Diana Builes - a former pupil of **Funvini** who has been on its staff for many years - has had ample opportunity to use her skills in handicrafts. Filming began in early September 2022.

In June 2022 **Funvini**'s children and staff celebrated The Queen's Platinum Jubilee with as much enthusiasm as they had done for the Golden and Diamond Jubilees. Once again, they didn't see why British children should have all the fun; and in a country that has suffered so much from political corruption, the example of a Head of State who had devoted so many years of selfless service to her people seemed something worth studying and celebrating. *Casa Walsingham* was bedecked with Colombian and British flags, and with images of the Her Majesty, rather to the bemusement of the neighbours.

However this was very much a *Colombian* celebration: Fr Peter was in Britain, and no British people planned or took part in it. Those involved simply wanted to express their grateful solidarity with their British benefactors. And, of course, in Colombia no excuse for a party could be allowed to go to waste.

The children spent some time learning about the Coronation Service and all the symbolism it involved. They then prepared to re-enact on 2nd June the principal ceremonies of the Coronation - complete with a Queen, Bishops, train-bearers, choristers, soldiers and cheering crowds. There were separate performances for the morning and afternoon shifts, which largely involved separate 'casts', who also enjoyed a special meal, a cake and toasts. To round off the celebrations, the following day 70 children went on an outing to *Los Tamarindos* water park, and they were all given a new pair of shoes in Her Majesty's honour.

The Trustees and staff of **Let The Children Live!** received the news of Her Majesty's death with the greatest sorrow.

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

Finance

In 2020 the charity met its objects by making donations in cash and in kind to a total value of £482,427 to support **Funvini's** work in Colombia. This sum was £90,711 (23.2%) more than the total that it had donated to **Funvini** in 2020. This represented 70.1 % of total expenditure, which was 2.8% more than the equivalent proportion the previous year. A further £78,158 was expended on fieldwork in Colombia, which was 2.2% more than in 2020. Thus a total of £560,585 - which was 82.4% of all expenditure - was devoted to **Funvini's** activities.

For a second year, the charity was not able to make any investment in Development Education in Britain because the Covid regulations prevented the charity's staff from giving talks in schools. Fortunately, it has been possible for some such talks to be given in 2022.

In accordance with the Charity Commission's Statement of Recommended Practice (SORP), the charity's administrative expenditure is classified under the heading of 'Support Costs', and included in the total for Charitable Activities. In 2021, these Support Costs amounted to £93,788, which was 6.5% more than the previous year, and represented 13.7% of all expenditure, which was very slightly less than the 2020 proportion. This brought the total spent on Charitable Activities to £654,373 (96.1% of all expenditure). This was clearly a most satisfactory result, but the Trustees emphasise that it is most unlikely that **Let The Children Live!** will be able to continue indefinitely this feat of devoting about 95 pence in every pound of expenditure to its Charitable Activities.

Moreover, the Trustees realise that many of the charity's donors are unlikely to consider that Support Costs - no matter how necessary they may be - actually constitute expenditure on the charity's *objects*. The Trustees always preserve a clear distinction in their own minds between the *ends* for which the charity exists and the *means* which have to be adopted to achieve them; and they will continue to endeavour to keep all administrative expenditure - and any bureaucratic procedures that tend to engender it - to a minimum.

None of the Trustees received any remuneration or were repaid for any expenses during the year, so the only expenses to be classified under the heading of Governance were the aggregated Independent Examination fees, which were £3,888 (0.6% of total expenditure). It must be noted, however, that under the present SORP, Governance is classified under Support Costs, and is therefore counted as a Charitable Activity.

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

In accordance with the SORP, the money the charity spends on generating funds is classified as ‘Expenditure on Raising Funds’. In 2021 this amounted to £26,280 , which was only 2.3% more than the previous year, and was 3.9% of total expenditure, which was very slightly less than this proportion of expenditure had been in 2020. The total spent by the charity on income generation was 4.0% of its income, excluding the extraordinary income received from statutory sources because of the pandemic.

The Trustees realise that as competition for scarce resources becomes increasingly intense, it is unlikely that the charity will be able to sustain such a low level of expenditure on fund-generation. On the contrary, they think that, unfortunately, it is very probable that in future the proportion of expenditure taken up by fund-generation will have to increase considerably.

In the last sixteen years fund-generation has never taken up more than 5.5 pence in each pound that the charity has expended. This compares very favourably with the proportion spent on fund-raising by most other charities. In the *UK Civil Society Almanac 2015* the National Council of Voluntary Organisations (NCVO) estimated that 11.6% of the charity sector’s overall expenditure was spent on fund-raising in 2013/14.

The survey *Top 100 Fundraisers Spotlight*, which was published in March 2018 by Charity Financials, produced similar findings. In 2016/17 “across the top 100 fundraisers, average fundraising costs were 17% as a proportion of fundraising income”; and “as a proportion of total income fundraising costs were 10%”. One charity actually spent 38% of its total income on fundraising!

Although, quite naturally, the Trustees are pleased that these figures show that a small charity like **Let The Children Live!** is so much more efficient than many of these large bodies, they are concerned that the profligacy of some of them tends to tarnish the image of charities in general, and may lead to calls for yet more regulation.

The Trustees were therefore pleased to see that the Charity Commission includes charitable spending ratios in the beta version of its information about each charity. They note what the Commission says about the need to put these ratios in context; and they are very much aware that any charity may experience a difficult year - or a series of difficult years - when the results of its fund-raising campaigns are not very good, or when the cost of fund-generation increases sharply. Consequently, they think that it would be helpful if the Commission were to include these ratios for the *previous five years*, as is done with the charity’s financial and compliance histories.

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

The Commission already has this information in its system, so this could easily be calculated automatically, without involving charities in any extra work.

It would also be helpful if the Charity Commission were also to publish on each charity's page the average fund-generation ratios for the previous five years of *all charities of similar size*, dividing them into bands by income. This would put pressure on less efficient charities to improve their performance, and make it easier for prospective donors to find charities that are particularly efficient.

The weight of any additional bureaucratic burden tends to fall disproportionately on smaller charities, and to make them less efficient. Any further tinkering with the SORP and other regulations is also especially injurious to them. Like increased health and safety requirements and the new GDPR, *increased accountability and transparency requirements come at a cost*; and it should not simply be assumed that this cost is always justified.

In the case of the GDPR, for example, although the public may have benefited if the excessive persistence of some charities - particularly the larger ones - in badgering people for money has been curtailed, it should also be recognised that the GDPR now prevents small charities like **Let The Children Live!** from asking former donors for renewed help in times of crisis, unless the donors have previously given their explicit consent. The benefits brought by the GDPR in terms of increased donor privacy therefore need to be weighed against the harm caused to beneficiaries when charities are no longer able to help them in an emergency. The Trustees therefore hope that the government will take advantage of Brexit to adjust the GDPR in order to reduce their negative impact on charities.

The Trustees also believe that the Charity Commission should be required to monitor and publish details of the effect on *small charities* of any regulatory change in order to ensure that the benefits actually obtained really are proportional to the extra cost imposed on them in time, money and efficiency.

In 2021 the Linked Charity repaid the Reporting Charity £1,800 for expenditure that the latter had incurred on the former's behalf. Similarly, the Reporting Charity repaid the Linked Charity £4,632 for expenditure that the latter had incurred on the former's behalf. These transactions only constituted *internal* transactions between the linked charities, and so they had to be excluded from their aggregated accounts.

Moreover, at the end of 2021 the Linked Charity owed the Reporting Charity £2,052; and, for its part, the Reporting Charity owed the Linked Charity £4,567. These only

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

constituted *internal* debts between the the linked charities, so they also had to be excluded from the aggregated accounts.

Excluding the internal transfers, the total aggregated income of the two charities in 2021 was £676,518. This was a fall of £68,090 (9.1%) in comparison to the total aggregated income £744,608, net of internal transfers, that had been received in 2020.

The £83,686 that the charity received from legacies in 2021 was £125,887 (60.1%) less than in 2020. The charity's income from Trusts in 2021 fell by £5,839 (17.0%) to £28,523. Its income from these two extraordinary sources in 2021 was therefore £112,209, which was 17.1% of its total income. Although most welcome, such extraordinary income is completely unpredictable, and the dramatic fall in the income from legacies reinforces the Trustees' conviction that it would be unwise for the charity to rely too heavily on these sources of income.

The Trustees are very grateful for the generosity of those who kindly donated goods for the charity's shop in Walsingham to sell. Thanks to Mrs Seals and her team of faithful volunteers, in 2021 income from sales there rose by £6,393 (125.8%) to £11,475 once the Covid regulations were relaxed. A further £2,134 was received in donations made at the shop, bringing its total income to £13,609.

However, its running-costs amounted to £14,370, so it would have made a net loss of £761 had the charity not received £1,705 under the Coronavirus Job Retention Scheme to protect the job of the Manageress, and a Coronavirus grant of £11,240 from North Norfolk District Council. The total received from statutory sources therefore amounted to £12,945. This was £4,000 (23.6%) less than in 2021, but it converted the year's result into a net profit through the shop of £12,184!

Income from these two statutory sources ceased to flow before the end of May 2021, and they will therefore not provide any such extra boost to the shop's income in 2022. The Trustees recognise that, in normal times, the shop is an important point of contact with the charity's supporters. It also helps **Let The Children Live!** to retain its identity as Walsingham's own special charity. Nevertheless, the viability of the shop will have to remain under annual review.

In 2021, the charity's *extraordinary* income from legacies, Trusts and statutory sources amounted to £125,154. This was £135,726 (52%) less than the previous year's total. It constituted 18.5% of its aggregated income, in comparison to 35.0% of the total for 2021.

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

The charity's aggregated *ordinary* income - i.e. net of internal transfers and all kinds of extraordinary income - in 2021 was £551,634. In comparison, in 2020 this *ordinary* income had amounted to only £483,361. This meant that although its *total* income fell by £68,090 (9.1%), its *ordinary* income actually rose by £68,273 (14.1%). This was encouraging, because it confirmed that the charity's base support was holding up surprisingly well, in spite of the problems caused by the Covid pandemic, and the Trustees are most grateful for this.

Traditionally, most of the charities' income has been generated by appeals in Roman Catholic parishes. However, the Trustees realise that the combination of the Covid lockdowns and the cost-of-living crisis have hit the income of many parishes very hard. Moreover, the size of congregations in some parishes is smaller than it was before the pandemic. All this is tending in turn, to diminish the income that dioceses receive from their parishes, and some Bishops are banning charities from making appeals at Mass in their territory.

Even in ordinary times, Parish Priests tend to be inundated by requests for appeals by charities, and they are also required to hold quite a number of collections for causes chosen by their Bishops. Competition amongst charities for limited parish collection 'slots' is therefore now more acute than ever. The Trustees therefore anticipate that the charity's total income from parish appeals in 2022 and 2023 is likely to show a sharp fall.

Unless the charity receives more substantial windfalls from Trusts and legacies - which is very uncertain - they will not be able to meet the whole of **Funvini's** future funding needs. If these are to be met, additional regular income will be required from other sources. It had been hoped that one such source would be **Let The Children Live! Inc.**, the charity's independent offshoot in the United States. This is recognised by the Inland Revenue Service (IRS) as a 501(3)(C) not-for-profit charitable corporation, so its benefactors are able to offset their donations to it against tax.

The Trustees continue to extend their deepest sympathy to one of their American colleagues, Mrs Margaret Pichon and her family on the death of her husband, Arnaud, on 16th August 2021. Mr and Mrs Pichon kindly welcomed Fr Peter to stay at their home many times when he visited Houston to make appeals in the Ordinariate Cathedral our Lady of Walsingham.

The Trustees are extremely grateful to both of their American colleagues for all their work in setting-up and running **Let The Children Live! Inc.** Unfortunately, however, these ladies are now able to devote only a limited amount of time to their

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

charity's affairs, and unless they are able to recruit some new members to its Board, the future of the American charity seems very uncertain. If it were to close, the income **Funvini** receives from the United States would probably be lost because Americans tend to be reluctant to make donations that are not tax-deductible. This loss would obviously be a serious blow.

In the last few years legacies to the British charity have played a vital part in enabling it to fund most of **Funvini**'s work. A substantial legacy can make an enormous difference to a charity like **Let The Children Live!** It is therefore unfortunate that benefactors who wish to leave most of their property to charity so often decide to divide it amongst *several* good causes, instead of maximising the impact of their legacy by leaving the lion's share to *one* small charity.

The Trustees are deeply grateful to those who have remembered the charity in their Wills. The additional income from this source has been especially important during the months when normal fund-raising activities have been impeded by the Covid lockdown regulations. The children in *Casa Walsingham* remember their deceased benefactors every working day at the noon Angelus. They are also remembered at various special Masses in the Chapel there.

The Trustees also wish to express their gratitude to everyone who has requested that, when they die, donations should be sent to the charity in lieu of flowers; and to all those who have made this request after the death of a loved one.

Most of the money received by the charity in 2021 was the fruit of the generosity of a large number of individual donors and of parishes and other groups. It is not possible to name them all here, but the Trustees wish to express their warmest thanks to all of them.

The Trustees are also most grateful to:

- Caring and Sharing for continuing to support to **Funvini**'s educational project; and for unrestricted donations from:
 - The de Vitre Fund;
 - The Dromintee Trust; and
 - A charitable Trust that wishes to remain anonymous.

In 2010 a benefactor made a loan of £200,000 to the Trust; and in 2011 he increased this loan to £225,000. The benefactor has asked to remain anonymous, but he is not a Trustee; and the Trustees, the Independent Examiners and the Charity Commission are aware both of his identity and of the source of the money. With the benefactor's

LET THE CHILDREN LIVE!
REPORT OF THE DIRECTORS

agreement, this sum was subsequently loaned to **Funvini** in order to mitigate the effects of the fall in its income caused by the recession.

As security for the loan, **Funvini** pledged *Casa Bannatyne*, the smaller of its two properties in Medellín. The property cannot now be sold without the consent of **Let The Children Live!** Whether the value of this property goes up or down, the benefactor has agreed with the Trustees that whatever its market value may happen to be at the time of repayment shall be the amount that is to be repaid to him. Because it is interest-free, the Trustees consider that this is the best way to try to ensure that it retains its value in real terms, without endangering the liquidity either of **Let The Children Live!** or of **Funvini**.

All being well, the loan will not have to be repaid until September 2029, but under certain circumstances **Let The Children Live!** would have to make earlier repayment to its benefactor. In that event, it would be necessary for **Funvini** to repay its loan early, too. The mortgage therefore stipulates that **Funvini** must repay its loan at any stage at the charity's request, within a maximum of one year.

On 13th June 2019 the Trustees of the Linked Charity and the Directors of the Reporting Charity signed the necessary documents to transfer to the latter the liability of the benefactor's loan to the Linked Charity, and the mortgage securing the Linked Charity's loan to **Funvini**.

Property

Let The Children Live! itself does not own any land or buildings. In 2018 the Reporting Charity took over from the Linked Charity the leases of a three-room office in Doncaster and of a small shop in Walsingham. It also took over responsibility for the rental of a flat near Oxford to serve as a base for Fr Peter and his colleagues during their fund-raising visits to Britain. The five-year lease of this property expired in February 2019, but fortunately the landlord has generously agreed to allow the tenancy to continue at the existing rent.

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

Human Resources

The Trustees are most grateful for the continued devoted service of its four employees:

- Fr Peter Walters, the Executive Director;
- Miss Pauline Allan, the Administrator;
- Mrs Shirley Davies, the Book-keeper; and
- Mrs Jackie Seals, the Manageress of the charity's shop in Walsingham.

In accordance with the provisions of the 2014 Transfer of Undertakings (Protection of Employment) (TUPE) Regulations, the employees whose contracts were transferred from the Linked Charity to the Reporting Charity were entitled to continue to enjoy the same terms and conditions of employment with the Reporting Charity as they had had with the Trust. The basis on which their salaries had been established when they entered the employment of the Linked Charity was therefore not subject to any review or benchmarking when they entered that of the Reporting Charity. The same applied to the non-contributory pension scheme on a sliding scale according to age which the Linked Charity had established for personnel normally based in Colombia, in view of the additional risks involved in living and working there.

However, the Trustees are aware that because, in particularly difficult years - and again in both 2020 and 2021 - the charity's Key Management Personnel refused to accept any increase in pay, their salaries had not always kept pace with inflation. They accepted a 5% increase in April 2022, but with inflation running at more than 10% in August, it is clear that their salaries are falling still below the benchmarks that the Linked Charity adopted when they entered its employment. When funds permit, the Trustees therefore intend to raise the salaries of its existing Key Management Personnel to a level closer to those currently paid to those with similar experience and responsibilities in other charities of comparable size. The terms and conditions of any new Key Management Personnel will be decided on a similar basis.

Sums of money were often given to the charity without any indication as to whether they were straight donations or the results of fund-raising activities. It is therefore impossible to estimate how many hundreds of volunteers may have been involved in one way or another. The Trustees are very grateful to them all.

The Trustees wish to express their special gratitude to:

- Miss Pauline Allan, Mr Brian Coogan, Mr Slade Baylis and Micron 21 for updating and managing the charity's web site; and to

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

- all the members of the charity's informal support groups.

The Trustees also wish to pay tribute to the tremendous voluntary work done in promoting the charity in Scotland by Mr George McAleenan and Mr Peter Lavery.

Public Benefit

The Trustees have taken account of the Charity Commission's general guidance relating to public benefit when reviewing the charities' achievements and performance.

Risk Management

The success or otherwise of **Let The Children Live!** is evaluated by the Trustees in terms of the extent to which they manage:

- to sustain or increase the charity's income;
- to send funds to Colombia that fulfil or exceed the budget agreed with **Funvini**;
- to enable **Funvini** to maintain or increase the numbers of children in its projects;
- to enable **Funvini** to maintain or improve the quality of care it provides;
- to raise public awareness and understanding of the situation of the street-children;
- to control and cover the charity's fund-raising costs; and
- to maintain a prudent level of reserves.

The charity continued to try to raise public awareness and understanding during the year, but - as has been mentioned already - the UK's Covid regulations prevented the charity's staff from making visits to schools.

Although the charity's donations to **Funvini** in 2021 had been increased by £90,711 (23.2%), the aggregated net assets of £364,570 held by the charity at the end of the year were only £4,135 lower than they been a year previously. This meant that its net expenditure in 2021 had been a mere 1.% more than its net income, and the Trustees consider this to have been a very satisfactory result.

It is always frustrating that many of the factors that have a negative impact on the charity's work are beyond the power of the Trustees to control. However, they remain very conscious of their duty to try to evaluate and monitor the various risks to

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

which the charity is exposed, and to take what measures they can to try to reduce or manage them. Amongst these risks and measures, they wish to draw particular attention to the following:

a) Although neither the Linked Charity nor the Reporting Charity had any children directly in its care, the Trustees' prime concern continued to be to ensure the well-being of the children who benefitted from the services of the institutions which they helped to fund. It therefore remained their policy that they would only consider applications for funding from organisations that were duly constituted according to local law and which had implemented, or were actively in the process of implementing, a child protection policy that was in general accord with that of the Roman Catholic Church in England and Wales, adapted to the local circumstances and culture.

In order to minimise the risk both of child-abuse and of financial mismanagement it remained the Trustees' policy to restrict the charity's activities to geographical areas of which they had a fair degree of knowledge and in which they could exercise a reasonable degree of oversight. This meant making donations only to Colombia, and concentrating them on the city of Medellín, where **Funvini** is based.

Funvini was one of the first charities in Colombia to implement a proper Child Protection Policy in all of its programmes. This policy is subject to frequent review, and **Funvini's** designated Child Protection Officer confirmed that the provisions of the Policy had been adhered to properly in 2021, and were continuing to be so in 2022.

b) In May 2018, Medellín's health and safety authorities made very detailed inspections of *Casa Walsingham* and *Casa Bannatyne*. They found the facilities in both buildings to be up to the required standards, and renewed their operating licences for two years. In March 2020 **Funvini** applied for another inspection in order to renew the licences for both buildings, but because of the backlog caused by the Covid emergency, by the middle of August 2022 neither property had yet been inspected. However, the existing licences remain valid in the meanwhile.

Colombian health-and-safety-at-work regulations are now so complex and extensive that even a small organisation like **Funvini** has to employ a full-time, qualified officer to supervise their implementation. All of the staff have to attend numerous safety workshops; and emergency evacuation drills are held with the children both in the daytime and at the dead of night.

LET THE CHILDREN LIVE!
REPORT OF THE DIRECTORS

c) In 2020 **Let The Children Live!** implemented appropriate biosecurity protocols to protect its staff at its Doncaster office, and the Manager, volunteers and customers at its shop in Walsingham. These remained in force in 2021 until the government lifted all such requirements.

d) Although Medellín no longer appears in the list of the world's 50 most violent cities, the issue of safety continues to be one of the greatest importance for the Trustees. They have therefore continued their policy of not inviting foreign volunteers to work in Colombia on its behalf. On the other hand, when foreigners who in any case intend to visit Colombia - entirely at their own initiative and risk - ask if they may visit *Casa Walsingham* or help with the work there, they are always referred directly to **Funvini**.

In such cases **Let The Children Live!** can, of course, accept no liability for their conduct or their welfare. For its part, **Funvini** requires any foreign volunteers it accepts to provide a current International Child Protection Certificate (ICPC) or equivalent clearance document.

e) The unrestricted funds held by the Linked Charity effectively serve as a reserve for the Reporting Charity. The Trustees aim to maintain reserves in unrestricted funds which, when combined with those of the Reporting Charity, amount to at least £150,000. This is equivalent to about three months of the Reporting Charity's unrestricted charitable expenditure. They provide a buffer in case of fluctuations in the charity's income and in the value of the pound against the peso.

The Trustees consider that, in normal circumstances, this level of reserves would provide sufficient funds for both charities to continue to operate, although they hope to maintain a higher level of reserves in order to ensure greater stability in the funding of **Funvini**'s work. They realise, however, that this will not be possible in years when the charities' income falls substantially.

Although the Trustees are under no *contractual* obligation to provide any particular level of support to **Funvini**, they are acutely aware that the welfare of hundreds of children in Medellín depends on the funds sent by **Let The Children Live!** The Trustees do not believe that the charity's supporters would wish it to maintain a rigid policy of maintaining any particular level of reserves above that required to comply with its legal obligations if **Funvini**'s children were to be exposed to danger or hardship in consequence of this.

LET THE CHILDREN LIVE!
REPORT OF THE DIRECTORS

Moreover, they suspect that if really substantial reserves were to be maintained, some donors might decide to switch their giving to charities that appeared to be in more immediate need of their support. The charity's reserves policy must therefore remain a very flexible one.

The charity's aggregated balance of unrestricted funds on 31st December 2021 was £364,570. Although this sum was considerably in excess of their normal reserves policy, the Trustees considered it to be appropriate in view of the risk of a sharp drop in income in the aftermath of the Covid pandemic. Before the end of 2021 they had realised that inflation was likely to increase substantially in 2022: but they could not, of course, have anticipated the additional problems that the war in the Ukraine is causing.

f) The charity does not possess any investments. The Trustees have done their best to protect the charity's funds against the fluctuations of the currency markets by keeping these in a mixture of pounds, US dollars and euros in order to spread the risk. However, the fate of the euro has become so uncertain that reserves are not now being kept in this currency, and the account is only being kept open to receive the donations that are occasionally received in it.

Funvini maintains an account in US dollars at its bank's branch in Panama so that donations sent from Britain can be converted into Colombian pesos when the exchange rate is favourable, rather than being converted automatically into pesos, regardless of the exchange rate, as has to happen when donations are sent direct to Colombia.

g) Since 2010 **Let The Children Live!** has sent its donations to **Funvini** via foreign exchange companies such as Custom House, Western Union and Moneycorp. The Trustees initially decided to do this because these companies offered more favourable exchange rates and lower transfer fees than Barclays provided. In more recent years, however, the use of these companies became the only practical means to send its donations because Barclays no longer permitted the transfer form to be signed by two authorised signatories in their own homes, but required them to come in together to sign the form in one of their branches. This was not practical, because the signatories live more than 180 miles - and more than three hours' drive - apart. Unfortunately, Barclays does not permit its customers to make transfers to Colombia via electronic banking.

Over the years, a total of more than £5,500,000 has been transferred to **Funvini** by means of these foreign exchange companies. This has involved more than 130

LET THE CHILDREN LIVE!
REPORT OF THE DIRECTORS

individual transactions, and these have been made with no difficulties and no losses. However, the Charity Commission has become concerned about the use of foreign exchange companies because - although their use by charities is perfectly legal - they are outside the regulated banking system, and their use involves a greater element of risk than transfers effected through the regulated banking system.

In 2019 the Charity Commission asked charities that used foreign exchange companies to mention this in their Annual Return; and this the charity duly did. As a result, the Commission summoned the Trustees to a virtual Compliance Meeting, which took place on 23rd June 2020. The representatives of the Commission expressed their concerns about the possible risks involved in the making of transfers to Colombia outside the regulated banking system.

The Trustees, for their part, explained why they considered this practice to be necessary in their case, and the steps they had taken to try to manage the risks involved. They also showed that a proper paper-trail existed for each transaction, and that no funds had ever been lost. Neither at the meeting nor subsequently was the Commission able to suggest a more practical way to effect these transfers.

The Trustees consulted their Solicitor about this practice, and he confirmed that it was legal, and that it was still within their powers to employ it. They therefore informed the Commission that whilst this continues to be the case they would continue to make use of foreign exchange companies to make transfer to **Funvini** until an alternative that is practical in their circumstances becomes available.

The Trustees reviewed this policy at their meeting on 16th June 2022. They decided that in view of the fact that it had continued to work perfectly satisfactorily, and that they had not become aware of any better alternative options, it would remain in force until it was reviewed again at their Summer meeting in 2023, unless there had been any significant developments in the meanwhile.

h) The Trustees do not know what the full impact of the 2022 cost-of-living crisis in the United Kingdom will have on the charity's ability to raise funds in the medium and longer term. In the short term, however, it is already clear that its impact has been - and continues to be - very severe. In the first six months of 2022, the two charities' combined income was 33.8% lower than it had been in the first semester of 2021.

Admittedly, 44% of this decrease was a result in a fall of 70.4% in the amount received in legacies, which is always completely unpredictable; and that that decline

LET THE CHILDREN LIVE!
REPORT OF THE DIRECTORS

could reversed at any moment by the arrival of a substantial legacy. But the fact remains that the charities' income has gone down substantially at a time when its costs are rising substantially; and that it is likely to be harder than ever to make up the resulting shortfall.

i) In December 2012 the charity introduced the facility for credit card donations to be made online. In order to do this, the charity registered with the charity donation system CharityCheckout - now known as Enthuse - which continues to handle the whole process of taking credit card donations, and of paying them into the charity's bank account. No sensitive information now has to be handled by, or to pass through, the charity's web site.

The Trustees have implemented an anti-money-laundering policy in order to reduce the risk that anyone might try to make use of the charity for that purpose. There are no indications that any such attempt has ever been made.

j) Christianity is the force that motivates the great majority of the charity's donors, but an increasingly - and sometimes aggressively - secular society is not conducive to the flourishing of charities that, like both **Let The Children Live!** and **Funvini**, remain firmly Christian in their ethos. The officials from the Charity Commission who attended the Compliance Meeting readily admitted that they had little experience of dealing with Christian charities; and they obviously had no real understanding of their particular ethos. There is a danger that such a lack of understanding could result in misunderstanding and misinterpretation.

The charity's Solicitor confirmed that he considers that the moral views that the charity and its supporters uphold "might be conservative but they are not radical". These views are not universally popular, and the Trustees are aware that they have a duty to "consider the charity's reputation". They know that the charity could fall victim to the 'cancel culture' because the era in which Christians could disagree with some of the conventions and assumptions of secular thinking and still expect to be respected as decent members of society at large seems to be drawing to an end.

However, the Trustees believe that the damage that would be caused to the charity's reputation among its supporters by being perceived to have abandoned or diluted its Christian principles would heavily outweigh any possible advantages of such action, even in merely prudential terms. Moreover, this would threaten the future existence of **Funvini** - and hence the welfare of the children who depend on it - because, as a specially Catholic charity, **Funvini** would not be able to accept funding from a source that was not in sympathy with its own moral views.

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

The Trustees are therefore concerned that there is a danger that their duty to “consider the charity’s reputation” may be interpreted in some quarters as a duty not to express views, or to fund activities, which - even though they are perfectly legal - are unfashionable. This, in turn, is likely to result in an unwholesome tendency towards excessive caution and self-censorship by charity Trustees who became afraid of being considered ‘politically incorrect’.

k) The Charity Commission also expressed their views about the reporting by the charity of the criticisms expressed by Venezuelan refugees in Medellín of the policies and failures of the extremely socialist Venezuelan government, which they blamed for the events and conditions that had obliged them to seek refuge in Colombia. However, it is hardly to be expected that many admirers of the present Venezuelan regime will be found amongst those who have had to flee from it or from the consequences of its policies.

The Trustees consulted their Solicitor on this point, and he said: “The Commission’s guidance is clear that charities can campaign for a change in the law, policy or decisions where such change would support the charity’s purposes. Charities can also campaign to ensure that existing laws are observed.” Therefore if the charity “identified government policy that negatively impacted on your beneficiaries then ‘speaking out’ on such an issue would be acceptable”.

Although the Trustees certainly do not consider it to be the charity’s mission to campaign on political issues, they therefore reserve the right to criticise - and to publish comments by third parties that are critical of - the Venezuelan government, the Colombian government, or the British government, or any other body that they believe to be wholly or partly responsible for any policy, decision or situation they consider to be prejudicial to the welfare of the children - born or unborn - whom **Funvini** serves.

l) It has yet to be seen what policies the new Colombian government is going to adopt. However, if these were to be considered hostile to western interests - perhaps involving the nationalisation without adequate compensation of private companies in which there had been a considerable level of foreign investment - Colombia could become the target of sanctions that would make it difficult or impossible to send funds there from the United Kingdom or the United States. Such sanctions would obviously have an immediate and disastrous effect on **Funvini**. The Trustees will therefore continue to monitor developments in Colombia with close attention.

LET THE CHILDREN LIVE!
REPORT OF THE DIRECTORS

m) Another cause for possible concern may be the failure of the new Colombian government to support the Resolution of 12th August 2022 of the Permanent Council of the Organisation of American States (OAS) condemning the persecution of the Catholic Church by the dictatorial Nicaraguan regime. The Resolution was passed by 27 votes, with 4 abstentions and 1 vote against. Colombia was one of only 2 countries - the other being Nicaragua itself - that did not even send a representative to the meeting. Of course, it would be unwise to interpret this failure in an unduly sinister light: but left-wing regimes have had a long and bloody history of hostility to the Catholic Church, and the faithful in Colombia are naturally alert to any signs that may indicate that there is trouble to come.

The Missionaries of Charity - the community founded by St Teresa of Calcutta - were expelled from Nicaragua on 6th July 2022. The dissolution of the Missionaries of Charity and another 100 NGOs in Nicaragua had been approved without debate on 29th June 2022 by the Sandinista deputies in the National Assembly. Attorney Martha Patricia Molina Montenegro, a member of the Pro Transparency and Anticorruption Observatory, told ACI Prensa, that “the dictatorship has a frontal war against the Catholic Church of Nicaragua and its objective is to completely eliminate all those institutions related to the Church. The expulsion of the Sisters of Charity is one more illegality of this regime that is protected by laws that have been denounced by civil society and citizens as unconstitutional.”

Doctora Molia had compiled a report entitled *Nicaragua: A Persecuted Church* which documented 190 attacks and desecrations perpetrated against the Catholic Church in Nicaragua in the period 2018-2022. She maintained that the Nicaraguan regime had “initiated an indiscriminate persecution against bishops, priests, seminarians, religious, lay groups, and toward everything that has a direct or indirect relationship with the Catholic Church.”

If President Petro’s failure to join in the OAS’s condemnation of the Sandinista’s treatment of the Church in Nicaragua indicates that he has some sympathy for them, and intends to act along similar lines in Colombia, **Funvini**’s continued existence - and Fr Peter’s security and his freedom to remain working in Colombia - would be at risk. The Trustees will therefore continue to pay close attention to the new President’s attitude towards charities and the Church.

n) The long-term loan of £225,000 made to the charity will eventually have to be paid back. As has been explained above, this money has now been loaned to **Funvini**, and the Trustees have therefore had to consider the risk that the Colombian charity might fail to return it. However, the Trustees are satisfied that the terms of the

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

mortgage on *Casa Bannatyne* by which the loan has been secured have reduced this risk to the minimum. If the worst came to the worst, and **Funvini** failed to meet - or were to be prevented from meeting - its obligations, the Trustees could reduce their annual grant to **Funvini** by £225,000, and the charity would therefore still be able to meet its own obligations to the benefactor.

o) In 2003 the Linked Charity established a notional benchmark for the salary of its Executive Director, with those of other Key Management Personnel being determined in reference to this. They did this by consulting the press to see what other charities were then offering for the posts that they were advertising.

For example, they noted that on 11th August 2003 The Children's Society advertised for a Youth Campaign Coordinator in London, with a maximum salary of £25,536. Applicants had to be under the ages of 25, and would therefore have had neither experience nor responsibilities commensurate with those of the Executive Director of **Let The Children Live!** At the other end of the spectrum, World Vision, a very much larger charity, advertised on 14th March 2003 for a Chief Executive with an annual salary of £70,000.

The Trustees therefore considered that a notional benchmark figure of £30,000 of basic salary would be appropriate, and they hoped to be able to sustain this at least in line with inflation. According to the CPI UK Inflation Calculator (www.officialdata.org), £30,000 in 2003 would be the equivalent of £52,729.50 in August 2022 - without any increments in recognition of increased experience and responsibility - but the Trustees regret that the financial circumstances of the Linked Charity did not permit the salaries of the Key Management Personnel who are now employed by the Reporting Charity to be increased to that extent.

According to the website of PayScale (payscale.com), in 2022 the average salary a United Kingdom Charity Chief Executive with 20 years' experience was £51,277. The Trustees therefore realise that if it ever became necessary to seek to replace the charity's Executive Director, it is probable that the present terms of remuneration would have to be improved, and that this would require painful adjustments to its budget.

p) The constant intensification of the competition for funds is placing increasingly heavy burdens of work and stress on the charity's employees. The Trustees realise that an excessive work-load poses a risk to the charity's efficiency, and limits the possibilities for its expansion. Some extra help was provided in 2018 by an Office Trainee, but she left the charity's employment at the of the year; and it is clear that a

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

more experienced - and therefore more expensive - person will be required when funds permit a replacement to be appointed.

q) If Fr Peter were to be incapacitated for a prolonged period, the Trustees know that it would not be easy for them to find a suitable replacement. Indeed, in such an eventuality, it might well be necessary to wind up the charity. For that reason they continued to ensure that it did not incur any debts or contractual obligations which could not be met from its reserves.

r) The salaries of **Funvini's** team of psychologists, social-workers, teachers and other staff constitute by far the largest item in the Colombian charity's monthly budget. It can do little to control these because they are calculated in terms of multiples of the Colombian Statutory Minimum Wage, which is increased every year by government decree.

As has been mentioned above, at the end of 2020 and in early 2021 **Funvini** had to make several of its employees redundant because, under the present circumstances, there was no more work for them to do, and their salaries could no longer be justified. This was obviously a very painful step, and it resulted in a considerable loss of experience and talent to **Funvini**. However, by the end of 2021 the initial cost of £6,500 in redundancy payments had been outweighed by the concomitant reduction in **Funvini's** employment costs.

In 2022 **Funvini** has recruited several new employees. Although these - like most staff members who have entered **Funvini's** employment in recent years - are on annual contracts, in the past such contracts were illegal. Most of **Funvini's** longer-serving and higher-earning staff therefore have indefinite contracts that would be very expensive to terminate without just cause.

The previous Colombian government had enacted a reduction of the working-week by two hours to 38 hours, which will come in to force in 2023. The new Colombian government has announced its intention of decreeing that the extra night-time payments will have to be made to those who work after 6:00pm, rather than after 9:00pm, as has hitherto been the case. Furthermore, with inflation in Colombia likely to be running at more than 10% by the end of 2022, it is very likely that the annual increase in the National Minimum Wage that will be decreed for 2023 will be also in excess of 10%.

The new Colombian government has also announced that it intends to bring an end to the ability of employers to contract the services of self-employed professionals and

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

technicians who normally provide a number of different clients with a specific service that they only require for a particular project, or on a limited number of occasions (such as one day or week per month), or at certain times of the year. Being self-employed, such people are free to undertake such work as they wish, when they wish: but they are responsible for the payment of their own social security and pension dues because they are treated as independent contractors rather than ordinary employees.

In **Funvini**'s case, this applies to such people as its computer-technician and its nutritionist, who provide the charity with vital services on an occasional basis. It is not yet clear how they will be able to continue to function, or in what way employers will be able to contract their services. The only thing that is certain is that it will be more expensive for employers.

According to a report in *El Colombiano* on 16th August 2022, the new Minister of Work, Gloria Inés Ramírez, had announced in an interview on *Blue Radio*, that “employers must guarantee stability of employment.” She maintained that instead of providing three or four people with unstable posts, employers must create a single “good” post. The danger of this, however, is that this policy will merely guarantee the permanent *unemployment* of the other three people, who - together with their dependant family members - will then also be deprived of most of their social-security benefits because people are only “affiliated” to the system while they or close family members are working.

The combination of all these new measures will result in a very sharp increase in **Funvini**'s labour costs. Jaime Alberto Cabal, the Director of FENALCO (the National Federation of Businessmen) has warned that the burden on employers could well rise by as much as 30%. He said that instead of improving working conditions, these increased costs “will result in fewer people having jobs because more resources are needed to create them.”

It is very likely that in 2023 these changes will result in severe cuts both in **Funvini**'s work-force and in the number of children whom they serve. Moreover, any reduction in the level of support from **Let The Children Live!** would also impact directly on **Funvini**'s children, in terms both of the range, frequency and quality of the services they receive, and of the number of the beneficiaries.

It therefore remains the Trustees' chief object to endeavour to raise the funds that **Funvini** so badly needs. However, they also intend to keep the charity's reserves at the highest level that is possible without harming **Funvini**'s operations.

LET THE CHILDREN LIVE!
REPORT OF THE DIRECTORS

s) In 2022 the Dirección de Impuestos y Aduanas Nacionales (DIAN) - the Colombia equivalent of Her Majesty's Revenue and Customs - implemented the introduction of the *factura electrónica*, a system of electronic invoices/receipts. If the amount of **Funvini**'s expenses that are still supported by ordinary paper receipts rather than the new electronic ones passes a certain limit, the total of such expenses that are in excess of this limit will then be subject to 19% VAT. The electronic receipts can only be issued over the internet, and copies of them will be sent not only to the purchaser or service-receiver, but also to the DIAN.

The object of this is to reduce the black economy, to increase VAT yields, and to make money-laundering more difficult. However, such a close degree of government supervision would obviously be open to abuse by an authoritarian regime. It will also greatly increase the tax and administrative burdens that companies - and charities - will have to bear at the very moment when many of them are struggling to survive the impact of rampant inflation.

In **Funvini**'s case, the combination of inflation and the introduction of the *factura electrónica* requirement seems likely to result in 2023 in an increase of at least 29% in some of its costs, for example those relating to the transport of its children and staff. Unless it receives an unexpected windfall, **Let The Children Live!** will be unable to cover these extra costs, and **Funvini** will be obliged to make compensating cuts in the services it provides, and the number of its children and staff.

t) As the competition for donations becomes ever-more intense, **Let The Children Live!** faces an increasing need to develop new ways of appealing for the public's sympathy. There are constant appeals in the media for the victims of disaster, and stories and images of children who are being enabled to go to school and to avoid catastrophe tend to have less emotional impact than those that feature children who have fallen victim to it.

The charity may well need professional help to surmount this public-relations hurdle. In the meanwhile, the Trustees believe that the best way to retain the confidence of the charity's supporters is to be completely transparent about this problem, and to explain both what is happening and why it is happening.

In particular, the Trustees think that it is very important to stress what a very small proportion of the United Kingdom's Overseas Aid Programme is devoted to helping children in Colombia, in marked contrast to the enormous sums that British drug-users squander each year on Colombian cocaine and heroin. The money they spend

LET THE CHILDREN LIVE!
REPORT OF THE DIRECTORS

on their ‘recreational habit’ helps significantly to fuel the violence and corruption in Colombia to which so many children there continue to fall victim.

Supporting **Let The Children Live!** is one small but effective way by which people in Britain can help to undo some of this harm. Unfortunately, however, some people regard drug-consumers as innocent victims of their habit, and they therefore do not consider it politically correct for the charity to suggest that drug-users should accept some responsibility for the part they play in sustaining the drug-trade with Colombia.

u) As has been made clear above, the Trustees are very much aware of problems caused by the charity’s dependence on the income it receives from such unpredictable sources as Trusts and legacies. Attempts to reverse this trend are likely to require a significant increase in both the overall amount that the charity spends on fund-generation, and in the proportion of the charity’s expenditure that is used for this purpose.

v) The Trustees are also concerned about the impact on **Funvini** of the indefinite presence in Medellín of such large numbers of Venezuelan migrants. In terms of religion, culture, history and language, Colombia has much in common with Venezuela. It ought not, therefore, to be too difficult for Venezuelans to adapt to the Colombian life-style, or for them to be assimilated into Colombian society. Unfortunately, however, the extra competition for limited resources in the areas of healthcare, education, housing and employment has started to generate resentment in some sections of Colombian society.

The assimilation of the migrants is presenting Colombia with an enormous challenge that is not widely recognised and understood abroad, and for which she is not receiving anything like sufficient international aid. **Let The Children Live!** must do what such a small charity can to help with both of these aspects of the problem.

Funvini is monitoring the situation closely because the children it serves are drawn from the stratum of the population that has been most adversely affected by competition from the Venezuelan refugees. **Funvini** will continue to reach out to help as many of the Venezuelan children as it can. However, as the number of these children increases, **Funvini** is having to take care to show that it is not favouring the refugees over the local population.

So far, overt hostility towards the refugees has, fortunately, not become widespread: but additional strains caused by the Covid crisis are making the situation worse. According to a report published in the magazine *Semana* on 14th August 2020,

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

57.9% of Colombians now disagree with the welcome being given to the Venezuelan refugees by the Colombian government, and only 39.2% agree with it. These figures were the converse of those of a similar survey of November 2018 which had found that 49.1% of Colombians then approved of their government's policy, and only 43.8% disapproved of it.

Inevitably, not all of the Venezuelans who have come to Colombia have done so for innocent motives. Some had - or have developed - links with organised crime; and some have committed acts of violence. According to a report in *El Tiempo* on 18th May 2022, between January 2017 and March 2022, a total of 2,558 Venezuelan citizens were murdered in Colombia.

However, the report also stated that in recent years the proportion of Venezuelan citizens amongst all those arrested for criminal offences in Colombia had risen from 0.3% in 2016 to 9.7% in the first months of 2022. The report therefore implied that these two sets of figures were related, and that a considerable number of the Venezuelans who had been murdered may themselves have been criminals. Nonetheless, the report emphasised that the figures indicated that fewer than 1% of the Venezuelans in Colombia were involved in criminal activity.

Reports such as this are likely to have some influence on the way in which the Venezuelan migrants are perceived by the Colombian public. In July 2022 the *Barómetro de Xenofobia* (Xenophobia Barometer) the Colombian Twitter analysis platform, reported that the incidence of remarks about Venezuelans on Twitter that it considered to be xenophobic had increased to 12% from 3% in 2021. Although this increase is certainly cause for some concern, the fact that - in spite of the vast influx of Venezuelans into Colombia - 88% of the remarks about them on Twitter were *not* xenophobic constitutes a remarkable tribute to the solidarity and tolerance that the great majority of Colombians were continuing to display towards their Venezuelan guests.

If the attitude of the Colombian public towards the Venezuelan migrants were to deteriorate, there would be a real danger that they could become the targets of violence. In that case, there might even be problems between the Colombian and Venezuelan children in **Funvini**'s programmes. There might also be a risk that charities like **Funvini** could become the targets of violence if they were perceived as being too sympathetic to the refugees.

The Trustees of **Let The Children Live!** fully support the measures being taken by **Funvini** in response to all these problems, and they will do their best to raise extra

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

funds to help the Colombian charity to meet these grave and continuing challenges. However, it must be accepted that 2023 is likely to be an extremely difficult year in many ways.

Governance

Let The Children Live! is governed by a Board of Trustees/Directors, who usually meet twice a year. They are a small, well-integrated group of non-executive volunteers, who share the Christian principles upon which the charity was founded, and who are motivated by a commitment to the welfare of the children whom the charity exists to serve. The Trustees were delighted to welcome Mrs Gill Prosser to their ranks in 2022. She had been a faithful supporter of the charity ever since it was founded.

The day-to-day conduct of the charity's affairs are managed by Fr Peter Walters, as its Executive Director. None of the Trustees have any personal interests to declare, and all of them have signed the Trustees' Code of Conduct, which includes provisions to manage any potential conflicts of interest.

There must always be a minimum of *three* Trustees and there may be a maximum of *five*. The policy of the Trustees in relation to potential candidates for election to the Board is that in addition to being legally qualified to serve, the person concerned should be one:

- of whose integrity and other qualities at least either one of the existing Trustees or the Founder has considerable personal knowledge;
- who has an established history of support for and interest in the charity;
- who would be willing to subscribe to the charity's Mission and Vision Statements, and to the Trustees' Code of Conduct, which contains a conflict of interest policy;
- who is likely to inspire the confidence of the charity's supporters;
- who is likely to be able to devote to the charity the time necessary to be an effective Trustee; and
- who would be able to attend the Trustees' meetings without undue inconvenience or expense.

It is the Trustees' policy to try to keep the affairs of the charity as simple as possible, and to conduct them with the minimum of formality and bureaucratic procedures compatible with efficiency and compliance with the law; and that such professional expertise and advice as may be necessary should normally be obtained externally.

Because a new Trustee must already have some knowledge of the charity, and

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

because the governance of its affairs has been designed to be so straightforward, the process of induction normally consists of a briefing by the Director and the other Trustees, and the reading of the Charity Commission's publication *The Essential Trustee*. The Trustees may subsequently undertake such further reading or training as they deem necessary.

However, as has been mentioned above, the Trustees continue to regard with grave concern the failure of the Government and of the Charity Commission to value and protect the essentially 'amateur' status of the Trustees of small charities. They suspect that part of the problem here may stem from the lack of a distinction in law between Non-Governmental Organisations (NGOs) and charities.

Each of these types of not-for-profit body has a valuable role to play in contemporary society, but although they have elements in common, their regulatory needs and, indeed, their whole ethos tends to be very different. NGOs require detailed regulation and considerable formality in their structures and procedures, particularly if their funding depends on grants from - or contracts with - statutory bodies.

In the case of small charities, however, any excess of regulation or formality may prove stifling. They rely for their governance upon the good will and enthusiasm of part-time, non-specialist volunteers whose mentality reflects that of the private donors upon whose generosity their income chiefly depends.

The Trustees remain firmly of the opinion that the tendency towards over-regulation poses a real threat to the survival of small charities like **Let The Children Live!** because the greater the administrative burden, the harder it will be to attract new Trustees; and the more disproportionate the administrative costs, the more difficult it will become to inspire the generosity of donors who wish their money to be used for the benefit of children, not for the funding of bureaucracy. Every aspect of the regulation of charities ought always itself to be subject to strict and clear 'public benefit' criteria, including the regular evaluation of the cost-effectiveness of any public reporting burden that it imposes on smaller charities.

Responsibilities of the Trustees

The Charities Act 2011 requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its income and expenditure for that period. In preparing those financial statements, the Trustees are required:

**LET THE CHILDREN LIVE!
REPORT OF THE DIRECTORS**

- to comply with applicable accounting standards subject to any material departures disclosed and explained in the financial statements; and
- to prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its operations.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the charity's assets, and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examination

The Trustees share the view expressed in *The Government Response to the Consultation on Charity Audit and Independent Examination* (2015) that, except in special circumstances, "professional independent examination is a more proportionate form of scrutiny" than a full Audit for a charity with an annual income below the government's threshold of £1,000,000.

In preparing this Report, the Directors have taken advantage of the small companies exemption provided by section 415A of the Companies Act 2006.

A resolution to re-appoint Mazars LLP as Independent Examiners was passed by the Trustees at their meeting on 16th June 2022.

Approved by the Trustees, and signed on 8th September 2022 on their behalf by



Paulette Brown,
Chairman

Let The Children Live!
2, Roberts Road
Doncaster
DN4 0JW

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LET THE CHILDREN LIVE!

I report on the financial statements of Let the Children Live! for the year ended 31 December 2021, which are set out on pages 69 to 81.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements as carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(b) of the 2011 Act.

This report, including my statement, has been prepared for and only for the charity's trustees as a body. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body for my examination work, for this report, or for the statements I have made.

Basis of independent examiner's report

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

In connection with my examination, which is complete, no matters have come to my attention which give me reasonable cause to believe that in any material respect:

**INDEPENDENT EXAMINER'S REPORT TO THE
TRUSTEES OF LET THE CHILDREN LIVE!**

- accounting records were not kept in respect of Let the Children Live! in accordance with section 386 of the 2006 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principals of the Statement of Recommended Practice for accounting and reporting by charities, applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed: 
[David Hoose \(Sep 27, 2022 10:31 GMT+1\)](#)

David Hoose
Mazars LLP
Two Chamberlain Square
Birmingham
B3 3AX

Date: Sep 27, 2022

STATEMENT OF FINANCIAL ACTIVITIES
AGGREGATED ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2021

	Notes	Unrestricted	Restricted	Total Funds 2021 £	Total Funds 2020 £
INCOME					
Voluntary Income					
General Donations		415,471	100	415,571	433,790
Shop Donations		2,134	0	2,134	1,106
Trust Donations		20,548	7,975	28,523	34,362
Legacies		83,686	0	83,686	209,573
Income Tax Recovered		122,069	0	122,069	43,345
		<u>643,908</u>	<u>8,075</u>	<u>651,983</u>	<u>722,176</u>
Trading Activities					
Sales - Mail Order		115	0	115	38
Sales - Walsingham Shop		<u>11,475</u>	<u>0</u>	<u>11,475</u>	<u>5,082</u>
Investment Income					
Interest Receivable		0	0	0	72
Foreign Currency Valuation		<u>0</u>	<u>0</u>	<u>0</u>	<u>295</u>
Other Income					
Coronavirus Job Retention Scheme		1,705	0	1,705	5,611
Government Grants		<u>11,240</u>	<u>0</u>	<u>11,240</u>	<u>11,334</u>
TOTAL INCOME		<u>668,443</u>	<u>8,075</u>	<u>676,518</u>	<u>744,608</u>
EXPENDITURE					
Raising Funds	3	26,280	0	26,280	25,691
Charitable Activities		<u>646,298</u>	<u>8,075</u>	<u>654,373</u>	<u>556,211</u>
TOTALEXPENDITURE	4	<u>672,578</u>	<u>8,075</u>	<u>680,653</u>	<u>581,902</u>
NET (EXPENDITURE) / INCOME		(4,135)	0	(4,135)	162,706
RECONCILIATION OF FUNDS:					
TOTAL FUNDS BROUGHT FORWARD		<u>368,705</u>	<u>0</u>	<u>368,705</u>	<u>205,999</u>
TOTAL FUNDS CARRIED FORWARD		<u>364,570</u>	<u>0</u>	<u>364,570</u>	<u>368,705</u>

**AGGREGATED BALANCE SHEET
FOR THE YEAR ENDED 31ST DECEMBER 2021**

	Notes	Total Funds 2021	Total Funds 2020
FIXED ASSETS			
Tangible Assets	7	<u>2,327</u>	<u>3,104</u>
CURRENT ASSETS			
Debtors (amounts falling due within one year)	8	6,626	5,768
Debtors (amounts falling due after more than one year)	9	225,000	225,000
Bank and Cash		<u>365,958</u>	<u>369,630</u>
		<u>597,584</u>	<u>600,398</u>
CREDITORS - AMOUNTS DUE WITHIN ONE YEAR	10	<u>(10,341)</u>	<u>(9,797)</u>
NET CURRENT ASSETS		587,243	590,601
CREDITORS - AMOUNTS DUE AFTER MORE THAN ONE YEAR	11	<u>(225,000)</u>	<u>(225,000)</u>
NET ASSETS		<u><u>364,570</u></u>	<u><u>368,705</u></u>
 UNRESTRICTED FUNDS			
	13	364,570	368,705
RESTRICTED FUNDS			
	13	<u>0</u>	<u>0</u>
TOTAL FUNDS		<u><u>364,570</u></u>	<u><u>368,705</u></u>

For the year ending 31st December 2021 the Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The Directors have not required the Company to obtain an audit of its accounts for the year in question in accordance with section 476, and they acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These Financial Statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006 and in accordance with 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).

Approved and authorised for issue by the Directors/Trustees,
and signed on 8th September 2022 on their behalf by



Paulette Brown,
Chairman

BALANCE SHEET
REPORTING CHARITY 1159113
31ST DECEMBER 2021

	Notes	2021 £	2020 £
FIXED ASSETS			
Tangible Assets	7	<u>2,327</u>	<u>3,104</u>
CURRENT ASSETS			
Debtors (amounts falling due within one year)	8	8,564	6,597
Debtors (amounts falling due after more than one year)	9	225,000	225,000
Bank and Cash		<u>268,554</u>	<u>276,295</u>
		<u>502,118</u>	<u>507,892</u>
CREDITORS - AMOUNTS DUE WITHIN ONE YEAR	10	<u>(12,856)</u>	<u>(7,037)</u>
NET CURRENT ASSETS		489,262	500,855
CREDITORS - AMOUNTS DUE AFTER MORE THAN ONE YEAR	11	<u>(225,000)</u>	<u>(225,000)</u>
NET ASSETS		<u><u>266,589</u></u>	<u><u>278,959</u></u>
UNRESTRICTED FUNDS	13	266,589	278,959
RESTRICTED FUNDS	13	<u>0</u>	<u>0</u>
TOTAL FUNDS		<u><u>266,589</u></u>	<u><u>278,959</u></u>

BALANCE SHEET
LINKED CHARITY 1159113-1
31ST DECEMBER 2021

	Notes 11	2021 £	2020 £
CURRENT ASSETS			
Debtors (amounts falling due within one year)	6	4,681	371
Bank and Cash		97,404	93,335
		102,085	93,706
CREDITORS (AMOUNTS FALLING DUE WITHIN ONE YEAR)	7	(4,104)	(3,960)
NET CURRENT ASSETS		97,981	89,746
NET ASSETS		97,981	89,746
UNRESTRICTED FUNDS	9	97,981	89,746
RESTRICTED FUNDS	9	0	0
TOTAL FUNDS		97,981	89,746

**AGGREGATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31ST DECEMBER 2021**

		2021 £	2020 £
	Note		
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	A	(3,672)	168,179
Net cash provided by (used in) investing activities		0	72
Net cash provided by (used in) financing activities		0	0
Purchase of tangible fixed assets		0	(1,499)
Net cash provided by (used in) financing activities		(3,672)	166,752
Cash and cash equivalents at the beginning of the reporting period		369,630	202,878
Cash and cash equivalents at the end of the reporting period	B	365,958	369,630

**NOTE A Reconciliation of Net Expenditure to Cash Flow
from Operating Activities**

Net movement in funds	(4,135)	162,706
Less Interest Receivable	0	(72)
Decrease/(Increase) in debtors	(858)	3,046
(Decrease)/Increase in creditors	544	1,465
Add back depreciation	777	1,034
Net cash provided by (used in) operating activities	(3,672)	168,179

NOTE B Analysis of cash and cash equivalents

Cash in hand	365,958	369,630
Total cash and cash equivalents	365,958	369,630

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021**

1 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities, 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)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

After considering the future potential impact of the COVID-19 pandemic, the Trustees consider that the Charity has sufficient reserves available to it to secure its immediate future for the next 12 to 18 months; and on that basis the Charity is a going concern.

Income

Income is recognised once the Charity has entitlement to the resources, it is probable that the resources will be received and their monetary value can be measured with sufficient reliability.

Expenditure

All expenditure is accounted for on an accruals basis and is recognised when there is a legal or constructive obligation to pay the expenditure. All costs have been directly attributed to one of the functional categories of expenditure in the SOFA. The charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

Expenditure on charitable activities

The expenditure on charitable activities includes payments to related undertakings, support costs and governance costs.

Restricted Funds

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or through the terms of an appeal.

Unrestricted Funds

The Designated Fund represents the proportion of the unrestricted funds which the Trustees consider is immediately available to them for the purpose of assisting children and young people in Colombia in accordance with the policy agreed by the Trustees. The remainder is held to protect the charity against fluctuations in income.

Fixed Assets and Depreciation

Items of a capital nature costing in excess of £200, or with an economic life of more than 4 years, are included in fixed assets. Depreciation is calculated to write off the cost less estimated residual value of fixed assets on a reducing balance basis over their estimated useful lives.

2 LEGAL STATUS OF THE CHARITY

The charity is a company registered in England Wales (No. 07140869). It is limited by guarantee, and has no share capital. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of its registered Office is: 2, Roberts Road, Doncaster DN4 0JW.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021**

	2021	2020
	£	£
3 AGGREGATED EXPENDITURE ON RAISING FUNDS		
Appeals	3,649	2,760
Shop	3,611	3,683
Staff costs	19,020	19,248
	<u>26,280</u>	<u>25,691</u>
4 AGGREGATED CHARITABLE ACTIVITIES		
* Donations made to Funvini	<u>482,427</u>	<u>391,716</u>
Fieldwork costs:		
General	20,334	17,185
Staff costs	57,824	59,266
	<u>78,158</u>	<u>76,451</u>
Support Costs:		
General	58,592	51,791
Governance	3,888	4,290
** Staff costs	31,308	31,963
	<u>93,788</u>	<u>88,044</u>
Total Charitable Activities:	<u><u>680,653</u></u>	<u><u>581,902</u></u>

*** Funvini**

Let The Children Live! has the right to nominate a member of the Board of the Colombian charity Fundación ¡Vivan Los Niños! (Funvini). This representative has a voice but not a vote. In 2021 the representative nominated was Fr Peter Walters.

**** Support Costs — Staff**

No person was paid more than £60,000 in either year.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021**

		2021	2020
		£	£
5 AGGREGATED NET MOVEMENT IN FUNDS			
The net movement in funds is after charging:			
Independent Examiner's fees		3,888	4,290
Employment costs	6	108,152	110,477
Depreciation of owned tangible assets	7	777	1,034
		=====	=====

6 STAFF COSTS

Salaries	88,639	87,825
National Insurance	1,752	4,907
Pension	17,761	17,745
	=====	=====
	108,152	110,477
	=====	=====

The Linked Charity had no employees of its own in either year. The average number of persons employed by the Reporting Charity during the year was as follows:

	Number	Number
Administration & Shop	3	3
Field-work, Development Education & Appeals	1	1
	=====	=====

The Charity considers that its key management personnel comprise the Trustees, the Executive Director and the Administrator. No Trustees received any remuneration or were repaid any expenses for either year. The total employment benefits - including employer National Insurance and pension contributions - of the key management personnel were £85,448 (2020: £88,349). No employees had salaries in excess of £60,000 in either year.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021**

7 FIXED ASSETS *

	Plant and Equipment £
COST	
At 1 January 2021	7,044
Additions	0
At 31st December 2021	7,044
DEPRECIATION	
At 1 January 2021	3,940
Charge for year	777
At 31st December 2021	4,717
NET BOOK VALUE	
At 31st December 2021	2,327
At 31 December 2020	3,104
Depreciation Rate	25% RB

* All the Fixed Assets belonged to the Reporting Charity.
The Linked Charity did not own any Fixed Assets in either year.

	2021 £	2020 £
8 AGGREGATED DEBTORS - AMOUNTS FALLING DUE WITHIN ONE YEAR		
Gift Aid receivable	6,626	5,768

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021**

	2021 £	2020 £
8 REPORTING CHARITY DEBTORS		
- AMOUNTS FALLING DUE WITHIN ONE YEAR		
Gift Aid receivable	6,512	5,397
Due from related undertaking	2,052	1,200
	<u>8,564</u>	<u>6,597</u>
	<u><u>8,564</u></u>	<u><u>6,597</u></u>
8 LINKED CHARITY DEBTORS		
- AMOUNTS FALLING DUE WITHIN ONE YEAR		
Gift Aid receivable	114	371
Due from related undertaking	4,567	-
	<u>4,681</u>	<u>371</u>
	<u><u>4,681</u></u>	<u><u>371</u></u>
9 DEBTORS - AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR *		
Loan to Funvini	225,000	225,000
The Reporting Charity's loan is secured against a property owned by Funvini, is interest-free, and is repayable in 2029.	<u>225,000</u>	<u>225,000</u>
	<u><u>225,000</u></u>	<u><u>225,000</u></u>
* The Linked Charity did not - in either year - have any Debtors with amounts falling due after more than one year.		
10 AGGREGATED CREDITORS - AMOUNTS FALLING DUE WITHIN ONE YEAR		
Trade Creditors	3,585	1,599
Other Creditors	2,735	3,065
Accruals	4,021	5,133
	<u>10,341</u>	<u>9,797</u>
	<u><u>10,341</u></u>	<u><u>9,797</u></u>
10 REPORTING CHARITY CREDITORS		
- AMOUNTS FALLING DUE WITHIN ONE YEAR		
Trade Creditors	3,585	1,599
Other Creditors	2,735	3,065
Due to related undertaking	4,567	-
Accruals	1,969	2,373
	<u>12,856</u>	<u>7,037</u>
	<u><u>12,856</u></u>	<u><u>7,037</u></u>
10 LINKED CHARITY CREDITORS		
- AMOUNTS FALLING DUE WITHIN ONE YEAR		
Accruals	2,052	2,760
Due to related undertaking	2,052	1,200
	<u>4,104</u>	<u>3,960</u>
	<u><u>4,104</u></u>	<u><u>3,960</u></u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021**

2021
£

2020
£

**11 REPORTING CHARITY CREDITORS
- AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR ***

Loan from Benefactor	225,000	225,000
The loan is interest free and repayable in 2029.	<u> </u>	<u> </u>

* The Linked Charity did not - in either year - have any Creditors with amounts falling due after more than one year.

12 REPORTING CHARITY PENSION COMMITMENTS *

The Reporting Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Company in an independently administered fund. The pension cost charge represents contributions payable by the Company to the fund, and amounted to £17,761 (2020: £17,745). Contributions totalling £NIL were payable to the fund at the balance sheet date (2020: £1,250).

* The Linked Charity did not have any Pension Commitments in either year.

13 AGGREGATED ANALYSIS OF FUNDS

2021

	Unrestricted General fund £	Designated fund £	Restricted Funvini fund £	Total £
Income	668,443	0	8,075	676,518
Expenditure	672,578	0	8,075	680,653
Net inflow/(outflow) of funds	(4,135)	0	0	(4,135)
Transfer between funds	4,135	(4,135)	0	0
Balances at beginning of year	50,000	318,705	0	368,705
Balances at end of year	50,000	314,570	0	364,570

The Trustees designate funds held at the year end in excess of their reserve policy for the benefit of **Funvini** because of fluctuations in the rate of exchange between the pound and the Colombian peso.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021**

**13 REPORTING CHARITY -
ANALYSIS OF FUNDS**

2021

	Unrestricted General fund £	Designated fund £	Restricted Funvini fund £	Total £
Income	658,263	0	8,075	666,338
Expenditure	670,633	0	8,075	678,708
Net inflow/(outflow) of funds	(12,370)	0	0	(12,370)
Transfer between funds	12,370	(12,370)	0	0
Balances at beginning of year	50,000	228,959	0	278,959
Balances at end of year	50,000	216,589	0	266,589

**13 LINKED CHARITY -
ANALYSIS OF FUNDS**

	Unrestricted fund £	Restricted fund £	Total funds £
Income	10,180	0	10,180
Expenditure	1,945	0	1,945
Net inflow/(outflow) of funds	8,235	0	8,235
Balances at beginning of year	89,746	0	89,746
Balances at end of year	97,981	0	97,981

14 CORPORATION TAX

The charity is exempt from tax on income to the extent that these are applied to its charitable objects.

15 RELATED PARTIES

Included within creditors - amounts falling due after one year (Note 11) is an interest free loan of £225,000. This was made by a related party to the reporting charity and is repayable in 2029.

16 LINKING OF ACCOUNTS

On 26th July 2021 the Charity Commission confirmed that the Reporting Charity should be linked to the charity Let the Children Live! (charity registered with the Charity Commission No. 1159113-1, originally 1013634) for the purposes of Part 4 (registration) and Part 8 (accounting) of the Charities Act 2011.

**STATEMENT OF FINANCIAL ACTIVITIES
AGGREGATED ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2021**

16 STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST DECEMBER 2020

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total Funds 2020 £
INCOME				
Voluntary Income				
General Donations		433,790	0	433,790
Shop Donations		1,106	0	1,106
Trust Donations		26,247	8,115	34,362
Legacies		209,573	0	209,573
Income Tax Recovered		43,345	0	43,345
		<u>714,061</u>	<u>8,115</u>	<u>722,176</u>
Trading Activities				
Sales - Mail Order		38	0	38
Sales - Walsingham Shop		<u>5,082</u>	<u>0</u>	<u>5,082</u>
Investment Income				
Interest Receivable		72	0	72
Foreign Currency Valuation		<u>295</u>	<u>0</u>	<u>295</u>
Other Income				
Coronavirus Job Retention Scheme		5,611	0	5,611
Government Grants		<u>11,334</u>	<u>0</u>	<u>11,334</u>
TOTAL INCOME		<u>736,493</u>	<u>8,115</u>	<u>744,608</u>
EXPENDITURE				
Raising Funds		25,691	0	25,691
Charitable Activities		<u>510,103</u>	<u>46,108</u>	<u>510,103</u>
TOTALEXPENDITURE		<u>535,794</u>	<u>46,108</u>	<u>581,902</u>
NET (EXPENDITURE) / INCOME		200,699	(37,993)	162,706
RECONCILIATION OF FUNDS: TOTAL FUNDS BROUGHT FORWARD		<u>168,006</u>	<u>37,993</u>	<u>205,999</u>
TOTAL FUNDS CARRIED FORWARD		<u>368,705</u>	<u>0</u>	<u>368,705</u>

LET THE CHILDREN LIVE!

England & Wales - Charity number 1159113

Accounts



LET THE CHILDREN LIVE!®

LIFE IN ITS FULLNESS
FOR CHILDREN IN COLOMBIA

Charity registered with the Charity Commission No. 1159113



Correspondence Address: P.O. Box 11, Walsingham, Norfolk, NR22 6EH, United Kingdom

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FINANCIAL STATEMENTS

31st DECEMBER 2020

LET THE CHILDREN LIVE!

	Page
GENERAL INFORMATION	1
REPORT OF THE DIRECTORS	
Introduction	2
Objects	3
Principal Activities	4
Finance	23
Property	31
Human Resources	31
Public Benefit	32
Risk Management	32
Governance	45
Responsibilities of the Trustees	46
Independent Examination	47
REPORT OF THE INDEPENDENT EXAMINER	48
STATEMENTS OF FINANCIAL ACTIVITIES	50
BALANCE SHEET	51
STATEMENT OF CASH FLOWS	52
NOTES TO THE FINANCIAL STATEMENTS	53

LET THE CHILDREN LIVE!
A Charitable Company Limited by Guarantee
Registered in England

GENERAL INFORMATION

COMPANY NUMBER:	07140869
REGISTERED CHARITY NUMBER:	1159113
DIRECTORS:	Miss P. Brown (Chairman) Mr G. Ireland Fr S. Goodman
COMPANY SECRETARY:	Miss P. Allan
REGISTERED OFFICE:	2, Roberts Road Doncaster DN4 0JW
BANK:	Barclays Bank PLC 54, High Street Worcester WR1 2QQ
SOLICITORS:	Brabners Chaffe Street LLP Horton House Exchange Flags Liverpool L2 3YL
INDEPENDENT EXAMINER:	Ian Holder FCA Mazars LLP 2, Chamberlain Square Birmingham B3 3AX

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

The Directors/Trustees present their Report for the year ended 31st December 2020.

Introduction

Let The Children Live! is a Charitable Company limited by guarantee, registered in England and Wales, incorporated on 20th January 2010 and registered as a Charity on 6th November 2014. The Company was established under a Memorandum of Association which established the objects and powers of the Charitable Company; and it is governed under its Articles of Association. In the event of the Company being wound up the Members are required to contribute an amount not exceeding £1.

Let The Children Live! was set up by the Trustees of the Charitable Trust of the same name (Registered Charity No. 1159113-1, originally 1013634), which was founded by Father Peter Walters at the Shrine of Our Lady of Walsingham in 1992. The same people are the Trustees of both charities, which are therefore related undertakings.

In order to avoid confusion, henceforward in this Report the incorporated charity will be referred to as “the Company” or “the charity”; and the original, unincorporated Trust will be referred to as “the Trust”. The Directors of the Company are also its Trustees for the purposes of charity law.

Fr Peter asked the Trustees of the Trust to set up the Company in order:

- to consolidate and extend the work he had begun through the Trust;
- to make the specifically Christian principles and nature of this work more explicit and secure; and
- to provide this work with an incorporated structure in which the liability of the Trustees would be limited.

Although Fr Peter is recognised as being the Founder of both charities, he is not a Trustee of either of them. He was employed by the Trust as its Executive Director until 31st December 2016; and the following day he became employed as the Executive Director of the Company.

In accordance with these Objects and the Founder’s intentions, the Trustees defined the charity’s mission as being “to promote the welfare and education of street-children and other young people who are in conditions of hardship, danger or distress, in the Republic of Colombia or elsewhere, so that they ‘may have life and have it to the full’, by means of obtaining and providing financial and technical support for the work of **Fundación ¡Vivan Los Niños! (Funvini)** and of other similar organisations.”

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

In their Vision Statement, the Trustees proclaimed that the charity would aspire “to develop the expertise and capacity to obtain and provide the financial and technical resources required to enable **Fundación ¡Vivan Los Niños! (Funvini)** to become a leading developer in the Republic of Colombia of innovative, reproducible, small-scale, high-quality programmes, designed and conducted in accordance with Christian teaching and principles, and intended to assist, educate and protect street-children and other young people at high social risk, to prevent their falling into delinquency and substance-abuse, and to facilitate their reintegration into the family, school and society; and also to obtain and provide resources to help other organisations to develop programmes of a similar nature elsewhere.”

When the Company was established, it was agreed that this new body should gradually take over the work of the Trust, and that once all of the assets and liabilities of the Trust had been transferred to the Company, the Trust would eventually be wound up in order to avoid the unnecessary expenditure of time and money involved in running two charities for the same purpose.

By the end of 2016 the Company was ready to take over the operational responsibilities of the Trust; and it duly did this on 1st January 2017. The Charitable Company then became the workhorse in the partnership between these related undertakings.

Objects

The Objects of **Let The Children Live!** are:

(i) to relieve street-children and young persons anywhere in the world particularly (but without prejudice to the generality of the foregoing) in the Republic of Colombia who are in conditions of sickness, need, hardship and distress by the provision of medical supplies, clothing, food, shelter and in such other Charitable ways as the Trustees may determine;

(ii) to advance the education of the public by the following:

- the provision of education and training of such children and young persons, and to advance their formation within the doctrines and principles of the Christian faith;
- furthering research into the causes and nature of the conditions and behaviour of such children and young people, and into the means of their improvement; and the dissemination of the useful results of such research for the benefit of the public; and

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

- the provision of Development Education (education on social, health and economic issues), in the United Kingdom and elsewhere in relation to the conditions and behaviour of such children and young people, in particular but not exclusively through delivery of education in schools.

(iii) to preserve and protect the health of such children and young people by assisting in the prevention of substance abuse and delinquency; and in their protection from violence, cruelty, danger or exploitation and other violations of their human rights.

Principal Activities

In 2020 the work of **Let The Children Live!** was focused - as the Trust's had been - on supporting that of **Fundación ¡Vivan Los Niños! (Funvini)** with street-children and other children and young people at high social risk in the city of Medellín. A total of 685 children were helped by **Funvini** during the year. Of these, 401 benefitted *directly* from the charity's programmes; and a further 284 children - mostly younger brothers and sisters of the main group - benefitted *indirectly* from help such as food-parcels given to their families. A total of 626 older family members (upon whose well-being that of the children depended) also benefitted from the food-parcels.

Funvini is a Charitable Foundation that was founded by Fr Peter in 1994 to serve as the operational partner of the Trust. It is, however, a separate organisation, subject to Colombian law, and with its own *Junta Directiva* (Board of Trustees) to manage its affairs. The accounts of **Funvini** for 2019 were subjected to a full Audit by an independent *Revisora Fiscal* in 2020, and were certified to be in order.

In order to promote transparency and cooperation between these two charities, an important part of Fr Peter's work is to act as the non-voting Permanent Representative of the Trust on the *Junta Directiva* of **Funvini**. He is therefore based in Medellín for nearly half of the year. Further contact is provided by occasional visits made to **Funvini** by the Trustees of **Let The Children Live!** For example, the Chairman of the Trustees made such visits in 2013, 2014 and 2017; She had planned to make her next visit in August 2020, but unfortunately this was not possible because at that time Colombia's borders were closed on account of the Covid pandemic. If conditions permit, she hopes to be able to go in 2022.

For both **Let The Children Live!** and **Funvini** every year since 2007 has been impacted by the fluctuations in the value of Sterling against the Colombian Peso (C\$). At the beginning of July 2006, £1 was worth C\$5,030: but in 2020 the average exchange rate was £1=C\$4,734.49. Although this was an increase of 13.9%, on the 2019 rate, it still left the pound at only 94.12% of its value in 2006.

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

The damage caused by the devaluation and prolonged weakness of the pound were made worse by the effect of inflation in Colombia. Between 2006 and 2020 this rose by about 76.83%; so if the pound had maintained its 2006 purchasing power, the exchange rate at then end of 2020 would have been £1=C\$8,894.55 - whereas the *actual* exchange rate in 2020 was only 53.22% of that figure. However, the exchange has improved fairly steadily during the first seven months of 2021, and on 8th August it reached £1=C\$5,502.77. From the charity's point of view, it will be a great help if this sort of level can be sustained.

In 2006, **Let The Children Live!** made donations in cash and in kind of £433,858 to **Funvini**. This was then worth about C\$2,182,306,740. Allowing for the effects of 76.83% inflation, that was the equivalent of about C\$3,858,973,008 in 2020. However, the *actual* purchasing power of the £391,716 given in 2020 was about C\$1,854,932,574, which was only 48.07% of the value of the donations made by **Let The Children Live!** in 2006.

According to the *End of Childhood Index*, a statistical survey of 180 countries published by Save The Children in its *Global Children Report 2020*, Colombia ranked 126th in terms of the best places in which to be a child. The United Kingdom was ranked 29th. In the *Index* for 2021, Colombia's ranking had fallen to 132nd out of 186 countries; and the United Kingdom's position had risen to 28th.

On 28th February 2021 a series of coordinated protests began in most of Colombia's principal cities. These were triggered by the announcement of a long-overdue reform in the county's tax-system. Although the reforms have not been implemented, the protests have continued, and they seem likely to continue into 2022, when Presidential and Congressional elections are due to be held.

The protests have sometimes been very violent; and they have sometimes provoked a violent reaction from the authorities and from armed groups and individuals. National highways have been blocked, and some towns have been virtually in a state of siege, with vital supplies, including the Covid vaccines, being prevented from passing. There have been deaths and serious injuries on both sides.

An article in *Semana* on 17th July 2021 reported that the authorities have clear evidence to show that *Primera Linea* (the Front Line) the young leaders of the disturbances, have links with dissident factions of the left-wing FARC and ELN guerrillas and other criminal groups who are hiding behind legitimate protesters and fomenting the unrest for their own nefarious purposes.

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

Although, so far, the worst of the violence has been in Bogotá and Cali, there have also been riots in Medellín that have involved a lot of senseless destruction of public property, such as traffic lights and bus-shelters. On some occasions, the rioters in Medellín have sought refuge in the *barrios* to the North of the city-centre in which many of **Funvini**'s children live. When the police have used tear-gas, it has been unable to disperse in the narrow streets, and has seeped into the houses, causing pain and distress to the occupants - particularly to the children.

The children have also been affected on the occasions when their schools - and *Casa Walsingham* as well - have had to close on several occasions as a precautionary measure when further trouble has been expected. The income of their families has been hit when the disturbances have prevented their parents from working, and when the roadblocks have led to shortages of essential commodities, and a consequent rise in prices. The longer the disturbances continue, the more damage will be done, and the greater the risk that the violence will escalate still further and claim yet more innocent lives.

Sadly, violent deaths are still all too frequent in Colombia. The situation has certainly improved over the last twenty years, and the number of murders in the country has fallen from 69,448 in 2002 to 12,018 in 2020. However, in comparison there were 695 recorded homicides in England and Wales in the year ending 31st March 2020. The homicide rate in Colombia has been stable since 2014, with the numbers varying between 24 and 26.1 homicides per 100,000 inhabitants. In England and Wales in 2020 the homicide rate was 1.17 per 100,000 inhabitants.

The very name of **Let The Children Live!** is an anguished cry of protest about the number of children who have fallen to violence in Colombia. When Fr Peter chose Medellín as his base when he went to live in Colombia in 1994, he did so because at that time that was where the violence was worst, and he had lost count of the number of children whom he had known who had been killed in the city; so it seemed to him that the need for the work he was hoping to do was greatest there.

Although Medellín is no longer ranked as one of the world's fifty most dangerous cities, it can still be a very hazardous place in which to grow up for the children of its streets and *barrios populares* (slum neighbourhoods), where criminal gangs called *combos* continue to have great power. The study *Gobierno criminal en Medellín* published by the EAFIT University in October 2020 reported that there were around 350 *combos* in Medellín, most of which were subordinate to one of between 15 and 20 criminal *bandas* that were operating in the city.

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

The authorities estimate that about 43% of the *Grupos de Delincuencia Organizada* (Organised Crime Groups) in Colombia are based in Medellín, and the degree of their organisation and coordination is greater than that of the criminal gangs in any other Colombian city. This is confirmed by reports that the fact that the highways leading to Medellín have not yet been blocked by the protests is due to the threats that they have issued because blockages would impede the circulation of drugs and so reduce their profits.

In an article in *El Tiempo* on 25th April 2021 José Alberto Mojica Patiño reported that between 1st January 2015 and 28th February 2021 a total of 688 children were murdered in Medellín. In contrast, according to the Office of National Statistics, in the whole of England and Wales - with a total population about 26 times greater than that of Medellín - in the eleven years from April 2009 and March 2020 there were 513 homicides of children under the age of 16.

If the murder rate in England and Wales had been similar to that in Medellín, there would have been 32,604 child victims over the 11 year period;. Conversely, if the rate in Medellín had been that of England and Wales, there would only have been about 10 child victims in the city - instead of 688 - over the six year period.

According to the November 2020 Bulletin of the Instituto Nacional de Medicina Legal, a total of 511 children were murdered in Colombia in the first eleven months of 2020. Colombia's Child Homicide Rate per 100,000 inhabitants aged 0-19 was 20.6, which meant that it was the third worst in the world, exceeded only by Lesotho (21.9) and Venezuela (25.1). The Child Homicide Rate in the United Kingdom was 0.6. This means that a child in Colombia was 34.3 times more likely to be the victim of homicide than a child in the United Kingdom.

For 2020 - the seventh year in succession - the number of murder victims under the age of 18 in Medellín has not been publicised by the authorities. The motive for this reticence is not clear; and yet more surprising is the absence of comment about this in the Colombian press. In 2019 five young people with connections to **Funvini** were killed: two of these were minors. Fortunately, none of **Funvini**'s children died as a result of violence in 2020, and none had done so by mid-August 2021.

Colombia has been hit hard by the Corona virus. By the middle of August 2021 there had been about 4,890,000 cases and some 124,000 deaths since the pandemic began. In Bogotá there had been about 1,440,000 cases and about 27,200 deaths. Antioquia, the Department of which Medellín is the capital, had been the next-worse affected area, with about 732,000 cases and about 15,740 deaths.

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

The number of new cases of the virus in Colombia seems to have peaked at the end of June 2021, when the seven-day average (SDA) was 31,256. By mid-August the SDA of new cases had fallen to 4,285. Similarly, the SDA of deaths fell from 678 to 154 in the same period. By the middle of August 27% of Colombia's population had been fully vaccinated, and 40.6% had received at least one dose of the vaccine. None of **Funvini's** children had died from the virus by mid-August 2021. However, four of their family-members did so in 2020; and, so far, one has died from it in 2021.

By the middle of August, 10 members of **Funvini's** staff had received both doses; 15 had received one dose, and the other two were expecting to receive their first dose in September. However, many people in Colombia - including **Funvini's** Vice-President - had been given the Sinovac vaccine, which seems to be less effective than the Pfizer and AstraZeneca types, so it is not yet certain the virus is under control there. The Colombian government has announced plans to offer the people who are at greatest risk a third inoculation later in 2021.

In compliance with its sanitary protocols in the period from the beginning of the crisis in Colombia to mid-August 2021, **Funvini** paid for 164 PCR Covid tests for children, 2 for young adults and 122 for members of its staff. Some of these individuals had to be tested on multiple occasions over this time. Fortunately, the results of only two of the children and five of the adults were positive: the rest (97.6%) were negative. The tests provided by the Colombian authorities for a further six adults were also positive.

The total cost of the tests was about £15,000; but the Trustees consider that the low rate of infection in **Funvini** bears witness to the efficacy of the protocols drawn up by Fr Peter and his team, and to the fidelity with which they were implemented. Fr Peter himself had a very mild dose of the virus in December 2020: but he did not catch it in Colombia but when he was raising funds in the United States.

The Covid pandemic initially had one positive aspect in Medellín: the lockdowns in 2020 kept people off the streets, and this resulted in a decrease of 216 (38%) in the number of murders in the city that year. However, as the restrictions were lifted, the number of murders began to rise again, and by 20th June 2021 there had been 197 killings, and increase of 12% in comparison to the same period in 2020.

It is essential to understand that this is the context in which the work financed by **Let The Children Live!** is undertaken. Its object is to help children to survive and to thrive, and to have life in its fullness. All of the 685 boys and girls who benefited from **Funvini's** activities in 2020 were at high social risk of one kind or another.

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

Let The Children Live! receives the support of all sorts of people of good will. Most of them are Christians of one kind or another, but some are of different religious persuasions. The Trustees are most grateful for the spiritual support of all the individuals and groups who prayed for the children in response to the charity's intercession list.

Unlike **Let The Children Live!**, **Funvini** is an explicitly Roman Catholic organisation. Although it certainly does not exclude non-Catholics, and it provides its services on the basis of need rather than creed, the great majority of its children - in common with the majority of the population of Medellín in general - are Catholics. **Funvini** considers that enabling them to participate in the sacramental life of the Church is a very important and integral part of the charity's work. It therefore provides Catechism classes for those who wish to be prepared for the Sacraments.

In 2020, 22 children were being prepared for their First Communion when the pandemic began; but 12 of them were unable to continue, either because they left Medellín, or because the lack of an adequate internet signal prevented them from participating in virtual catechesis classes. It is hoped that the remaining 10 children will receive their First Communion in December 2021. Unfortunately, the Covid regulations prevented both in 2020 and 2021 the customary celebration of the Forty Hours Devotion to the Blessed Sacrament, which is normally a high point in the spiritual calendar for **Funvini**'s children and staff.

A total of 266 families (167 Colombian and 89 Venezuelan) families received help from **Funvini** in 2020. By the middle of August, the total for 2021 had reached 137 families (87 Colombia and 50 Venezuelan). The charity's social workers were only allowed to undertake 24 home visits in 2020, but they also organised 94 group activities, and held 261 sessions for individual families, and a further 65 for individuals during the year.

In the course of 2020 the charity helped 153 boys and girls to receive various types of medical attention. These included vaccinations against influenza for 111 children; and 24 of its staff were also vaccinated. In 2021 the number of children vaccinated was 119; and the number of adults 18. These vaccinations are particularly necessary in Medellín because the high level of pollution in the air in the city causes many respiratory problems amongst the children, and a bad bout of influenza could seriously aggravate these. Additionally, **Funvini** paid insurance policies to provide 207 children with accident and emergency cover.

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

In 2020 **Funvini**'s psychologists attended a total of about 201 children and adults, in 79 individual sessions. and 77 group activities. However, in Colombia psychologists are not permitted to undertake any clinical work outside licensed clinics. Therefore, if **Funvini**'s psychologists consider that any of the children require help of this kind, they cannot provide it at *Casa Walsingham*, but have to refer the children elsewhere. Whether the children are treated then depends on the willingness of the parents to incur the costs in time and transport that this may involve.

Funvini's psychologists are concerned that some of the children may not have been able to cope well with the prolonged Covid lockdown. They also fear that in some cases children may have suffered from emotional, physical or sexual abuse during the five months in which they and their neighbours were cooped up under stressful circumstances in very small spaces.

In accordance with its Catholic principles - and, indeed, with its very name **Funvini** fully shares the commitment of **Let The Children Live!** to safeguard the lives of children from the time of their conception onwards. When young girls belonging to any of its programmes become pregnant, **Funvini** therefore does all it can to help them both before and after the birth.

The charity ensures that these girls are given the necessary medical checks; it gives them basic training in child care; and it helps with supplies of food, nappies and other essentials. **Funvini** also encourages the girls to continue with their education; and it gives them the chance to meet together regularly for recreation and mutual support. In 2020 the beneficiaries of the St Maria Goretti group included 26 of these young mothers and their babies. All of these girls were aged under 18, and the youngest was only 13. Two of the mothers were pregnant, and - sadly - one suffered a miscarriage.

With **Funvini**'s help, all of these girls were enabled to continue with their secondary schooling, or to begin vocational training. Three of them belonged to **Funvini**'s School Project. Of these, one completed her *Bachillerato* (High School Diploma), in 2020, and another in 2021. The remaining girl was joined by another two young mothers in **Funvini**'s School Project in 2021.

Tragically, a former member of the St Maria Goretti group, died of peritonitis at the age of only 21 in March 2020. She left three young children, who then had to be cared for by her mother, who was already caring for another young grandchild. This lady supported them as best she could by selling lemonade in the street, but she was prevented from working by the Covid lockdowns, so she had no income. **Funvini** helped this family with food-parcels until she was able to start working again.

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

The charity also provided nutritional support during the lockdowns for 31 members and former members of its St Maria Goretti group - the youngest of these young mothers, once again, was 13 - and for their 35 babies and young children.

In response to the Covid pandemic, the Colombian government imposed a national lockdown on 20th March 2020. Although this was due to last only three days, it was extended - intermittently, and with varying degrees of severity - for most of the year. All school buildings were closed, and the lockdown regulations forced all activities involving children at *Casa Walsingham* to be suspended. This obviously posed a very serious threat to the wellbeing of the children for whom the meals at *Casa Walsingham* were the main source of nutrition.

Fortunately, anticipating what was likely to happen, Fr Peter arranged for a large delivery of non-perishable foodstuffs to be delivered to *Casa Walsingham* just before the lockdown started. **Funvini** was then able to obtain special permission for some of its employees to go in to pack these items up into food-parcels for distribution to the charity's beneficiaries. The Trustees are pleased to be able to report that by the end of 2020 Funvini had distributed a total of 3,476 food-parcels. In addition, a total of 2,497 lunches and dinners and 2,910 breakfasts or healthy snacks were provided to those who visited *Casa Bannatyne* during the year. For the 1,259 people (407 Venezuelan refugees from 88 families and 852 Colombians from 166 families) - who benefited from the food-parcels, this support during this very difficult time was absolutely vital.

In 2021 the lockdown restrictions were gradually lifted, and it became easier for people to return to work, so Funvini decided to focus its efforts on providing educational rather than nutritional support. Nonetheless, by end of July a further 233 food-parcels were distributed, and a total of 488 people (154 Venezuelans and 334 Colombians) had benefited from these.

The Trustees continue to be concerned about the harm caused to the academic progress of some of **Funvini**'s children during the many months in which the schools were closed or only partly open. Many of them did not have access to computers or even tablets at home; and some did not have any access to the internet, either because their families could not afford it or because there was no coverage in the part of the city where they were living. Therefore it was difficult or impossible for them to take part in their schools' virtual activities. Moreover, some parents have in the past shown themselves to be unable or unwilling to give their children any support with their homework.

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

For 244 of these children **Funvini**'s teachers provided support via telephone at least twice per week for the seven months of the lockdowns in 2020. School places had been obtained for all of these children, but in many cases the teachers at the schools did not do any actual teaching, but simply piled heavy burdens of homework on their unfortunate students. The children could not cope with this excessive load unaided, so the support of **Funvini**'s teachers was even more vital for them. Of these children, 208 (85.2%) completed the year successfully and were promoted to the next grade.

In 2020 **Funvini** continued to pay for a specialist teacher - who is also a psychologist and who was aided by another paid teacher - to help a further 70 children (42 Colombian and 28 Venezuelan) in the *Sala VIP* at *Casa Walsingham*. All these children had special educational needs, but with this extra support, 66 of them were enabled to go to school; the other 4 children either lacked the necessary documentation or arrived too late in the year to be found school places. Of those who went to school, 60 (90.9%) completed the year successfully and were promoted to the next grade. Without this help it is unlikely that *any* of them would have done so. The Trustees therefore consider that in such difficult circumstances these were really excellent results.

Unfortunately it was not possible in either 2020 or 2021 to mount the annual *Torneo de la Amistad* (Friendship Football Tournament), which the charity helped to start in 2000. However, from the beginning of December until Christmas 2020, **Funvini** was allowed to provide a limited range of activities again at *Casa Walsingham*. The numbers who could benefit from these were restricted by the need to observe social distancing and to comply with all the other sanitary protocols. The school year, which normally ends in November, was extended into January 2021, with a short break for Christmas, so these activities were focused on intensive academic support for 112 children who were in danger of failing to pass the year. Fortunately, with this extra help 75 (66.9%) of these children got through.

All 401 youngsters who belonged to **Funvini**'s programmes were given presents of toys, clothing and sweets by the charity over the Christmas period. In many cases, these were the only presents these children received, so it is easy to imagine how much excitement and pleasure they generated. Once again, all of the funds needed to fund the festivities and to buy the presents were raised in Scotland by Mr George McAleenan. The Trustees are most grateful for this.

Obviously, **Funvini**'s youngsters cannot remain dependent on the charity for ever, so in normal years many of the older teenagers take part in the *Projection* group to help them to prepare for life as adults. This includes such matters as choosing a career,

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

producing a CV, and coping with a job interview. Unfortunately, because of the virus, the Projection programme did not operate in 2020, but **Funvini** hopes to reactivate it in the Autumn of 2021.

Many of **Funvini**'s beneficiaries reach the age of 18 before they have completed their secondary education, and would stand little chance of finding honest employment if they were forced to leave school and go out looking for work without any qualifications. Because of the pandemic, in 2020 only six such young adults received support from **Funvini**'s *Extension* group to enable them to continue with their vocational training or their courses at university.

At the end of the year, one of the boys finished his secondary education and also qualified as an archive technician; and one of the girls also completed her secondary education. The other girl expects to do so in November 2021. All being well, another boy will finish his training as a cook later in 2021; and the third boy will qualify as a sport-technologist. The fourth boy hopes to complete his degree in international commerce in 2022.

Another boy who attended *Casa Walsingham* in his childhood is also at university. He is due to qualify as a lawyer in 2022. Former pupils of **Funvini** who have been to university also include a psychologist, a doctor, an industrial engineer, a hospital manager, a business manager, a musician and a computer engineer. They all came from families with very restricted means, and is unlikely that any of them would have been able to fulfil their potential without **Funvini**'s help.

For some years *Casa Bannatyne* has served as the base of **Funvini**'s choir, *Cor Videns*. This was formed in 2004 in the hope that it would develop into a first-class children's choir which would give the city's invisible, forgotten children, whose cries so often go unheeded, a voice that would eventually be heard around the world.

The name *Cor Videns - the Seeing Heart Choir* - was inspired by a passage by Pope Benedict XVI in his Encyclical *Deus Caritas Est* (31,b) in which he said, "The Christian's programme—the programme of the Good Samaritan, the programme of Jesus—is 'a heart which sees'. This heart sees where love is needed and acts accordingly." The Trustees hope that *Cor Videns* will help its hearers to develop such a "seeing heart", and to respond generously to the charity's appeals.

Belonging to *Cor Videns* is helping both to keep its members off the streets, and to build up their self-confidence and self-discipline. If the choir proves successful, it will encourage other such children to develop their skills in the performing arts and

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

this will open new career opportunities to them. Before the Covid pandemic, all of the choristers were being taught to play the piano, and five of them were also learning to play the flute. **Funvini** hopes to start providing instrumental tuition again later in 2021, and to be able eventually to offer the children training in dance and drama.

Initially, the choir was a mixed one, but it soon became apparent that very few boys were willing to join it. The reason for this was that there is not much of a tradition of male choirs in Colombia, and the sound of the treble voice tends to be considered a female one. Boys would only enter the choir if it presented itself as a sufficiently macho organisation in which they would clearly be in the majority. There were already quite a number of choirs for girls in Medellín, but none specifically for boys. It was therefore decided that when the girls who were already in **Funvini**'s choir moved on because of their age, they would not be replaced, and that it would thus gradually develop into one for boys only. The final two girls left at the end of 2017, and since then *Cor Videns* has officially been a boys' choir.

Although most of the Choristers who are admitted to the choir stay for at least five years, it is inevitable that each year some of them should leave. In some cases, this is because they grow up and leave school and no longer have the time; in others because they have competing interests, such as football; and in others it is for family reasons, such as a move to another town. Some of the Probationers also leave because they are not willing to make the necessary commitment, or because they fail to reach the required standard. In order to maintain a balance between a strong top line and a stable nucleus of experienced singers it is clear that *Cor Videns* will eventually need to have at least 20 fully-fledged Choristers and a similar number of Probationers.

Because there are no other choirs like *Cor Videns* in Medellín, it often takes quite some time for the children and their parents to appreciate fully all the advantages of belonging to the choir. These normally include travel to other cities or abroad; opportunities to learn to play musical instruments; and attractive educational and recreational activities. These elements will have an important part to play in promoting the future stability of the choir.

Before the Covid pandemic, most of the admitted Choristers stayed on in *Casa Bannatyne* after choir practice and spent the night there on school days. This arrangement proved very popular both with the children and with their parents, and it provided the choristers with valuable extra time not only for additional musical and recreational activities, but also for the children to receive help from **Funvini**'s teachers with their school homework.

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

For some of these children, the stays at *Casa Bannatyne* provide a much-needed respite from hunger, neglect or mistreatment at home. It is important to note that many of the children in the choir suffer from the same socio-economic and family problems as most of the other children in **Funvini**'s care. Some have required medical care or therapies which their families would not have been able to afford.

In order to keep transport costs as low as possible, auditions are only held in schools in the area of *Casa Bannatyne*. Four boys who had been through the selection process in 2019 became Probationers in 2020, and two of the older Choristers dropped out. The choir therefore then consisted of 10 Choristers and 10 Probationers. Two of the Probationers were admitted as full Choristers at the end of the year, but another of the admitted Choristers left. A further two of the Choristers have left the choir so far in 2021, but it is hoped that another of the Probationers will soon be ready to be admitted. This high turnover of admitted Choristers is a very worrying development, and **Funvini** is planning to implement strategies to counter it.

In 2020, before the pandemic made itself felt in Colombia, 106 boys took part in auditions. These produced 5 Aspirants, of whom 2 went on to become Probationers. It is hoped that the number both of admitted Choristers and Probationers will be doubled as soon as possible. However, in spite of the pandemic. in 2020 some or all of the choristers benefited from 316 musical classes and 261 academic classes,. They also sang at four Masses and three virtual concerts, and produced three virtual recordings. A further two virtual recordings have been made so far in 2021.

The choristers were able to come into residence at Casa Bannatyne in December 2020 for a mixed programme of musical formation and recreational activities. In the first semester of 2021 they came back into residence for several periods of from two to three weeks. Their programme combined their musical activities with their virtual school classes, which were supplemented by classes with **Funvini**'s teachers. It is hoped that auditions will be held again in local schools later in 2021.

Funvini aims to be a good and responsible employer, and it is always reluctant to make any of its employees redundant. However, it could not allow the burden of the reduction in its services imposed by the Covid restrictions to be borne by the children alone. The regulations prevented **Funvini** from carrying out its normal work in the street, and it was eventually obliged to make two of its street-educators redundant, at a total cost of about £6,500 in compensation. Additionally, the annual contracts of four of its other employees were not renewed: but one of these was taken on again with a renewable contract when the Covid regulations began to be eased.

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

At *Casa Walsingham* lack of resources continued to prevent any progress in 2020 with:

- the installation of a lift in order to make the whole building accessible to the disabled;
- the adaptation of an existing bathroom to provide proper facilities for the disabled; and
- enlarging the Chapel and improving its air-conditioning.

By the middle of 2020 the state of the roof of *Casa Walsingham* had deteriorated to such an extent that leaks were occurring so frequently that a major overhaul could be postponed no longer. The asbestos tiles were replaced by tiles of a safer material but a similar appearance; and advantage was taken of the opportunity provided by this to try to improve the insulation in the Chapel in order to reduce the temperature there.

Future projects include:

- building a library for *Casa Bannatyne*;
- providing regular dental care for all the children at *Casa Walsingham*;
- increasing the number of computers needed for the children's homework;
- providing more amplification and lighting equipment for the Choir;
- designing and buying a definitive uniform for the Choir;
- enabling **Funvini** to buy a minibus to transport the Choir;
- helping **Funvini** to provide more vocational training, tertiary education and employment opportunities for its young adults; and
- changing the telephone systems at both *Casa Walsingham* and *Casa Bannatyne* from analogue to digital to prevent them from being interrupted for weeks at a time by the repeated theft of sections of the copper analogue cables in their respective parts of the city.

If sufficient funds were to become available, *Casa Bannatyne* would be sold and replaced by a larger building and sufficient land for a school somewhere in the *Oriente Antioqueño*, the large plateau outside and above Medellin where the international airport is located.

In order to maximise classroom use, state schools in Colombia have traditionally had a shift in the morning and another in the afternoon, thereby enabling two separate populations of teachers and pupils to use the same buildings every day. The Colombian government has now decided to phase this system out, and to require all of its schools to change to a single, longer shift.

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

This *jornada única* is proving to be very expensive to implement because some 50,000 additional classrooms are having to be built. This process is expected to take about ten years, but there are substantial cash incentives for teachers to switch their schools over to the new system as soon as possible. Some schools are therefore already making the change, whereas others in the same area may take years to do so. The parents, however, have no say in the matter.

No timetable has been published about which schools are going to change over when, so it is very difficult for **Funvini** to plan accordingly: and because these changes are bound to affect **Funvini**'s financial needs, they will also have an impact on **Let The Children Live!**

These changes were already having a considerable impact on **Funvini** well before the Covid pandemic. Most of the charity's children go to school, and in former years they had always been able to attend its programmes during the shift when they were not at school. However, as the new single, longer shift has gradually been introduced, an increasing number of the children have been unable to take part in **Funvini**'s activities at all on weekdays because the new school day began too early for them to come before it started, and finished too late for them to come once it was over.

During this prolonged period of change and uncertainty the top priority of both **Funvini** and **Let The Children Live!** will, of course, continue to be to try to safeguard the children who are likely to be hardest hit by the changes. One such group are the children with especial educational needs who receive individual support in the *Sala VIP* at *Casa Walsingham*. Little provision is made for such children in the ordinary schools, so if they were no longer able to attend the *Sala VIP* they would probably drop out of school altogether, and then end up in the gangs or on the street. For some time the local educational authorities have been encouraging **Funvini** to set up its own school with a flexible time-table and special teaching methods specifically designed for these children, and the need for this has now become urgent.

Another group of children upon whom the introduction of the *jornada única* is threatening to have a negative impact are the members of *Cor Videns*. At present, the choristers normally attend the morning shift in their respective schools, and have choir practice or musical theory classes at *Casa Bannatyne* in the afternoon. The *jornada única* would make this impossible.

However, one of the Colombian government's objectives in extending the school day is to make time available for cultural and sporting activities, which will then be

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

incorporated into the curriculum. Therefore, if **Funvini** were to set up its own school, not only would the choir be able to continue to function as usual, but also its members would receive academic credit for the musical formation they receive in it.

In the light of all this, it became clear that **Funvini** would need to make plans to start a school of its own. The local educational authorities had said that **Funvini** was already doing much of what would be required in a school, and in September 2019 the planning authorities granted outline permission for *Casa Walsingham* to be used officially as a school. However, the process of preparing to open the school had taken several years, and during this time the Education Ministry had imposed regulations requiring newly-licensed schools to have a certain minimum area for physical education and sport available on site.

Unfortunately, *Casa Walsingham* has no such area of its own, and its sporting activities have also had to take place in local public parks and sports grounds. This means that in order to be able to obtain a licence for its own school, it will have to buy or rent additional premises which include an adequate space for physical education and sport. Lack of funds to cover the very considerable expense that this would involve has therefore forced **Funvini** to suspend its plans to apply for its own licence. The Trustees very much hope that the necessary extra funds will eventually be obtained.

In the meanwhile, however, the local educational authorities have arranged for **Funvini** to enter into an alliance with an existing, fully-licensed school to provide an ‘umbrella’ structure under which the charity is allowed to continue to run pilot programmes for a small number of its youngsters without actually having a licence of its own. The regulations restrict this to pupils who are aged at least 15. Some of their lessons take place in *Casa Walsingham* and are taught partly by teachers from the ‘umbrella’ school, and partly by those of **Funvini**: and their Grade Certificates are issued by the ‘umbrella’ schools.

Funvini hopes that the *School of the Children of the Holy House of Our Lady of Walsingham* - or the *Holy House School*, for short - will eventually include three elements:

- primary for children aged between 10 and 15 with special educational needs;
- secondary for older children from the street programme; and
- primary for choristers of *Cor Videns*.

In 2020 a total of 20 youngsters (13 boys and 6 girls) matriculated as students in the School Project. When the Covid lockdown was imposed, **Funvini**’s teachers were

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

determined to continue to help them to continue with their studies by virtual means because they feared that if they were interrupted, there was a high probability that they would not be resumed. With this support, three of the girls were able to graduate in June; and when the lockdown restrictions were temporarily relaxed, they received their Diplomas in a little ceremony at *Casa Walsingham*. Another of the girls graduated in December, and all of the other youngsters continued their studies in 2021.

Four of the boys and two of the girls graduated in June 2021. A further two girls are expected to graduate in December 2021. This will bring the total of those who have graduated through the School Project since 2017 to 19, (11 girls and 9 nine boys), none of whom would, in all probability, have managed to complete their secondary education without this help. Small though the scale of the Project may be, the Trustees consider that these results to be very encouraging.

Although **Funvini**'s School Project has already become a central part of its work, and the majority of its expenditure is now related to it in one way or another, it is important to emphasise that its other programmes are by no means being replaced by the new school. When all the lockdown restrictions are lifted, they will continue alongside it for as long as there is both the need for them and the money to pay for them. However, the Trustees realise that it is essential for **Funvini** to adapt its activities in response to the changing social situation in Medellín, and to meet the changing needs of the children whom it serves.

The Trustees continue to be very concerned about the impact that the continuing crisis in Venezuela is having in Colombia. Three countries - Colombia, Brazil and Guyana - share land borders with Venezuela, but at 1,378 miles its longest border is that with Colombia; and it is Colombia that has received the greatest number of refugees.

It is not possible to be precise about the number of Venezuelan refugees who are currently in Colombia because some of those who have entered Colombia have moved on to other countries, whereas others who are still in Colombia avoid taking part in official censuses of refugees because they have entered the country illegally, or because they have no papers, and they are afraid that they might be deported.

According to a report by the Interagency Group for Mixed Migration Flows (GIFMM in its Spanish acronym) in May 2020, there were then 1,809,872 refugees and migrants from Venezuela in Colombia, only 43.4% of whom had "regular migration status". The status of the majority was stated to be "irregular". However, the report

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

noted that because “numerous government sources do not account for Venezuelans without a regular status, the total number of Venezuelans is likely to be higher.”

The report also noted that “the total number shows a reduction of 0.9%, compared to the last official figure of 1,825,687 as of February 2020.” This is confirmed by **Funvini**’s staff, who have found that a few of the refugees with whom they were dealing had said that they were going to be obliged to return to Venezuela because they were finding it impossible to earn a living in Colombia during the lockdown.

A report in *El Tiempo* on 11th September 2020 stated that there were at least 89,664 Venezuelan refugees in the Metropolitan Area of Medellín. The GIFMM report stated that in May 2020 there were at least 149,535 Venezuelans in Antioquia, the department of which Medellín is the capital. Even if a new regime were to come to power in Venezuela, the damage that has been done to the country’s economy, infrastructure and social fabric is so great that it is not likely that most of the refugees would be able to return home any time soon - if ever.

Dr Juan Francisco Espinosa, the Director of the official border agency Migración Colombia, stated in *El Tiempo* (3rd March 2021) that at the end of 2020 there were 1,729,537 Venezuelan migrants in Colombia. However, by the end of the following month, the total had risen to 1,742,927 - an increase of 13,390, in spite of the fact that the frontier between the Venezuela and Colombia was officially closed. According to Dr Espinosa, 54% of the Venezuelans in Colombia had entered the country by irregular means, without passing through official immigration formalities. This means that it is still probable that the real number of Venezuelans in Colombia is considerably greater than those given in these official figures.

Dr Espinosa explained that all of the Venezuelan migrants who were in Colombia before 1st February 2021 were entitled to benefit from a Temporary Protection Statue, however they had entered the country. For the next two years all Venezuelan migrants who entered Colombia by regular means would also be able to benefit from this Statute, which for the next ten years would entitle them to free healthcare and education, and to work in Colombia legally. However, those who arrived by irregular means after that 1st February 2021 would not be covered by the Statute, and would be liable to deportation.

Dr Espinosa estimated that in January 2021 there were about 90,100 Venezuelans in Medellín. Many of the refugees are having to survive by “*el rebusque*” - a very broad term which could cover taking part in any form of unofficial economic activity from labouring or begging to prostitution or delinquency. On 30th July 2021 Caracol Radio reported on the number of Venezuelan children who were being forced by poverty to

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

work in the streets of Medellín, selling sweets or cleaning car windscreens; and on the number of Venezuelan mothers who were engaging in similar activities accompanied by babies or toddlers. The children of families who have to live like this are obviously in very great danger of every type of exploitation and abuse.

According to Medellín's Secretary of Education, 26,453 Venezuelan children had been matriculated in the city's schools in 2021, but a substantial number of such boys and girls had not been matriculated. Part of the problem was that many of the Venezuelans were not aware that their rights under the Statute included the education of their children; and others, who had entered Colombia by irregular means were reluctant to have any dealing with the Colombian authorities in case this might result in their deportation. **Funvini** is therefore preparing a leaflet to provide the Venezuelan parents who come to *Casa Walsingham* with a practical guide about how to matriculate their children for the next academic year.

Another part of the problem was that although state schools in Colombia did not charge fees, many of the migrant families - like many Colombian families - could not afford the cost of the transport, uniforms and equipment that sending a child to school would involve. This burden has been lighter than usual whilst the schools have been closed or only partly open, but the parents will feel its full weight again when the school routine returns to normal, so early in 2022 **Funvini** plans to provide more packs of basic school equipment, and more grants for school uniforms.

A total of 147 Venezuelan refugee children belonged to **Funvini**'s programmes in 2020. They ranged from 6 to 14 years of age. They all benefitted from the food-parcels, and school places were obtained for 113 (77%) of these. The Trustees were pleased to note that 97 (86%) of those who went to school succeeded in gaining promotion to the next grade. The 34 children who did not have school places were helped by **Funvini**'s teachers to prepare for admission to school. A further 100 Venezuelan children - who were mostly younger brothers and sisters of the other children - benefitted from **Funvini**'s food-parcels but were not formally admitted to its programmes. So far in 2021, the number of Venezuelan children who have benefitted from **Funvini**'s services has been 96; and school places have been obtained for all of them.

The Covid pandemic has hit the Venezuelan refugees particularly hard, both directly and indirectly. It has impacted on them *directly* because most of them are packed into very small rooms, so social distancing is impossible and infection spreads easily. Not surprisingly, it was some of the members of one these families who were the first confirmed cases of the virus amongst **Funvini**'s beneficiaries. **Funvini** had to take

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

legal action to oblige the local authorities to provide testing and some care for them. In the initial four months of the pandemic in Colombia not much testing was done amongst this particularly vulnerable sector of the population, and the incidence of infection in it was therefore under-reported. This, in turn, may well have contributed to the further spread of the virus.

Up until the end of August 2021 **Funvini** had only come across one fatality caused by the virus amongst its Venezuelan families. This was a lady who died in 2020, aged 25. She left two young sons who then had to be looked after by her 23 year-old brother, who already had a toddler of his own to care for. He normally earned about £5 per day upholstering furniture; and he had to pay about £20 per week in rent. This left him with about £10 per week with which to feed and clothe the three children, his child's mother and himself. **Funvini** helped this family with food, clothing and Christmas presents for the children; and early in 2021 it helped to pay for the children's journey to Venezuela so that they could be cared for there by their grandmother.

The *indirect* impact of the Covid pandemic - caused, paradoxically, by the measures imposed by the Colombian authorities in their efforts to restrict the spread of the virus - has probably been even more severe on **Funvini's** Venezuelan families than the direct impact of the virus itself.

Before the pandemic struck, most of the refugees were managing to scrape a living from day to day by working in the street. But during the lockdown they were unable to work, and therefore had no income with which to buy food or pay their rent. Three of the families were made so desperate by their inability to look after their children in these conditions that they asked **Funvini** to let four of them live at *Casa Bannatyne* during the strictest period of the lockdown. Although this prolonged separation was difficult for the children, at least they were safe in the care of **Funvini's** nurse, and were able to enjoy a healthy diet.

In the course of 2020 a total of 75 children, many of whom were Venezuelan, came into residence at *Casa Bannatyne*, mostly for periods of one or two weeks. During these stays the children enjoyed a range of recreational activities as well as receiving more intensive educational and nutritional support than could be provided for them at *Casa Walsingham*.

Having announced in December 2020 that the schools would be opening as usual in 2021, the Colombian government was forced by opposition from the teaching unions to adopt a policy of *alternancia*. This meant that the schools would be semi-open, but

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

that social-distancing would still be required, and the number of children in each classroom would be restricted, so the pupils would have to have a mixture of lessons in school and virtual classes at home.

Each school has been left free to interpret *alternancia* in its own way. Some have brought the children in for half a day on alternate days; others on several consecutive days; others during alternate weeks; and others have kept changing. This has been making it very difficult for **Funvini** to give the children the extra support at *Casa Walsingham* that they need when they are not in school. However, as from August 2021 **Funvini** has at last been allowed to serve the children with lunch again, so at least that has been a big step towards a return to normality.

The social-distancing rules still have to be enforced there, so the number of children who can be in the building at any one time is very restricted. If more children turn up than can be accommodated in that shift, they have to be sent home; whereas in other shifts the turnout may suddenly be unexpectedly low, and there are a number of unused places.

In order to maximise the number of children who can attend, *Casa Walsingham* has been open on Saturdays as well as during the week since February 2021. Groups of the children who have been having the greatest difficulties with the *alternancia* system have been invited to come into residence at *Casa Bannatyne* for more intensive academic support from **Funvini**'s teachers during the periods when the choristers have been at home.

Finance

In 2020 the Company met its objects by making donations in cash and in kind to a total value of £391,716 to support **Funvini**'s work in Colombia. This sum was £70,408 (15.2%) lower than the total that it had donated to **Funvini** in 2019, but it represented 63.4% of total expenditure, which was 5.2% less than the previous year. A further £76,451 was expended on fieldwork in Colombia, which was 8.7% more than in 2019. Thus a total of £468,167 - which was 75.8% of all expenditure - was devoted to **Funvini**'s activities.

No funds were spent on Development Education in Britain because the Covid regulations prevented the charity's staff from giving talks in schools. Additionally, £37,993 (6.2% of all expenditure) in unrestricted donations was transferred to the

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

original Trust in exchange for the same sum in restricted donations, which was then sent to **Funvini** for use on its educational project, as the donors had directed.

In accordance with the Charity Commission's Statement of Recommended Practice (SORP), the charity's administrative expenditure is classified under the heading of 'Support Costs', and included in the total for Charitable Activities. In 2020, these Support Costs amounted to £85,896, which was 7.8% less than the previous year, and represented 13.9% of all expenditure. This brought the total spent on Charitable Activities to £644,112 (95.8% of all expenditure). Although the Trustees consider this a satisfactory result, they must emphasise that it is most unlikely that **Let The Children Live!** will be able to continue indefinitely this feat of devoting about 95 pence in every pound of expenditure to its Charitable Activities.

Moreover, the Trustees realise that many of the charity's donors are unlikely to consider that Support Costs - no matter how necessary they may be - actually constitute expenditure on the charity's *objects*. The Trustees always preserve a clear distinction in their own minds between the *ends* for which the charity exists and the *means* which have to be adopted to achieve them; and they will continue to endeavour to keep all administrative expenditure - and any bureaucratic procedures that tend to engender it - to a minimum.

None of the Trustees received any remuneration or were repaid for any expenses during the year, so the only expenses to be classified under the heading of Governance were the Independent Examination fees, which were £2,160 (0.4% of total expenditure). It must be noted, however, that under the present SORP, Governance is classified under Support Costs, and is therefore counted as a Charitable Activity.

In accordance with the SORP, the money the charity spends on generating funds is classified as 'Expenditure on Raising Funds'. In 2020 this amounted to £25,691, which was 13.8% less than the previous year, and was 4.2% of total expenditure. The *combined* total spent by the charity on income generation and governance in 2020 was therefore £27,851. This was 4.5% of the total expenditure, and 3.6% of the total income.

The Trustees realise that as competition for scarce resources becomes increasingly intense, it is unlikely that the charity will be able to sustain such a low level of expenditure on fund-generation. On the contrary, they think that, unfortunately, it is very probable that in future the proportion of expenditure taken up by fund-generation will have to increase considerably.

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

In the last fifteen years fund-generation has never taken up more than 5.5 pence in each pound that the charity has expended. This compares very favourably with the proportion spent on fund-raising by most other charities. In the *UK Civil Society Almanac 2015* the National Council of Voluntary Organisations (NCVO) estimated that 11.6% of the charity sector's overall expenditure was spent on fund-raising in 2013/14.

The survey *Top 100 Fundraisers Spotlight*, which was published in March 2018 by Charity Financials, produced similar findings. In 2016/17 “across the top 100 fundraisers, average fundraising costs were 17% as a proportion of fundraising income”; and “as a proportion of total income fundraising costs were 10%”. One charity actually spent 38% of its total income on fundraising!

Although, quite naturally, the Trustees are pleased that these figures show that a small charity like **Let The Children Live!** is so much more efficient than many of these large bodies, they are concerned that the profligacy of some of them tends to tarnish the image of charities in general, and may lead to calls for yet more regulation.

The Trustees were therefore pleased to see that the Charity Commission now includes charitable spending ratios in the beta version of its information about each charity. They note what the Commission says about the need to put these ratios in context; and they are very much aware that any charity may experience a difficult year - or a series of difficult years - when the results of its fund-raising campaigns are not very good, or when the cost of fund-generation increases sharply. Consequently, they think that it would be helpful if the Commission were to include these ratios for the *previous five years*, as is done with the charity's financial and compliance histories. The Commission already has this information in its system, so this could easily be calculated automatically, without involving charities in any extra work.

It would also be helpful if the Charity Commission were also to publish on each charity's page the average fund-generation ratios for the previous five years of *all charities of similar size*, dividing them into bands by income. This would put pressure on less efficient charities to improve their performance, and make it easier for prospective donors to find charities that are particularly efficient.

The weight of any additional bureaucratic burden tends to fall disproportionately on smaller charities, and to make them less efficient. Any further tinkering with the SORP and other regulations is also especially injurious to them. Like increased health and safety requirements and the new GDPR, *increased accountability and*

LET THE CHILDREN LIVE!
REPORT OF THE DIRECTORS

transparency requirements come at a cost; and it should not simply be assumed that this cost is always justified.

In the case of the GDPR, for example, although the public may have benefited if the excessive persistence of some charities - particularly the larger ones - in badgering people for money has been curtailed, it should also be recognised that the GDPR now prevents small charities like **Let The Children Live!** from asking former donors for renewed help in times of crisis, unless the donors have previously given their explicit consent. The benefits brought by the GDPR in terms of increased donor privacy therefore need to be weighed against the harm caused to beneficiaries when charities are no longer able to help them in an emergency. The Trustees therefore hope that the government will take advantage of Brexit to adjust the GDPR in order to reduce their negative impact on charities.

The Trustees also believe that the Charity Commission should be required to monitor and publish details of the effect on *small charities* of any regulatory change in order to ensure that the benefits actually obtained really are proportional to the extra cost imposed on them in time, money and efficiency.

The Trustees are very grateful for the generosity of those who kindly donated goods for the charity's shop in Walsingham to sell. Thanks to Mrs Seals and her team of faithful volunteers, in 2020 income related to the shop amounted to £17,672, which was 11.7% more than in the previous year. However, this included £3,833 from the Coronavirus Job Retention Scheme (to protect the job of the Manageress during the period when the shop was closed under the lockdown regulations), and a Coronavirus grant of £11,334 from North Norfolk District Council (in compensation for the shop's loss of income during the lockdown). Therefore, in spite of the pandemic, the shop-related income was £3,208 more than its total running costs.

The Trustees recognise that, in normal times, the shop is an important point of contact with the charity's supporters. It also helps **Let The Children Live!** to retain its identity as Walsingham's own special charity. However, the viability of the shop will remain under review.

In 2020 the Trust repaid the Company £6,178 for expenditure that the latter had incurred on the Trust's behalf. Also, as has been mentioned above, the Company transferred £37,993 in unrestricted donations to the Trust, in exchange for the same sum in restricted donations, which it subsequently sent to **Funvini**.

LET THE CHILDREN LIVE!
REPORT OF THE DIRECTORS

Excluding these transfers, the *net* income of the two charities in 2020 was £731,635 (to the Company) and £12,973 (to the Trust), making a combined total *net* income of £744,608. This was in comparison with £734,293 (to the Company) and £10,885 (to the Trust) in 2019, which had made a total combined income that year of £745,178.

Excluding again the transfers between them, the charities' total combined income in 2020 was therefore only £570 (0.1%) less than the previous year's equivalent combined total. Considering all the difficulties caused both to the charities and to their supporters by the Covid crisis, the Trustees consider this to be a very good result, and a remarkable testimony to the loyalty and generosity of the charities' benefactors even in these hard times.

The £209,573 that the Company received from legacies in 2020 was 19.3% more than in 2019. The Company's income from Trusts in 2020 rose by 21.1% to £34,362. Its income from these two extraordinary sources in 2020 was £207,553 (27.8% of its total income, excluding transfers). Although most welcome, such extraordinary income is completely unpredictable, and the Trustees realise that their ability to support the work of **Funvini** would be greatly diminished if substantial windfalls from one or other of these two sources failed to materialise one year.

In addition to the £3,833 received to protect the job of the Manageress of the shop, the Company received a further £1,178 from the Coronavirus Job Retention Scheme in order to protect that of its bookkeeper during the period when its office was closed under the lockdown regulations. This brought the total income received from the Scheme to £5,611. When added to the Coronavirus grant of £11,334 from North Norfolk District Council, the total received from governmental sources amounted to £16,945. The Trustees consider this to be another type of extraordinary income. The total of the Company's extraordinary income in 2020 was therefore £224,498. This represented 30.7% of the Company's income (net of transfers); or 30.1% of the two charities' combined income (net of transfers).

The two charities' combined *ordinary* income - i.e. net of transfers and all kinds of extraordinary income - in 2020 was £520,110. This was only 3.9% (£20,987) less than in 2019, and was therefore another indication that the base support of the two charities was holding up surprisingly well, in spite of the problems caused by the Covid pandemic.

Traditionally, most of the charities' income has been generated by appeals in Roman Catholic parishes. However, the Trustees realise that the lockdowns caused by the pandemic have hit the income of many parishes very hard, and it remains to be seen

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

how well and how rapidly this will recover once all the restrictions have been lifted.

Even in ordinary times, Parish Priests tend to be inundated by requests for appeals by charities, and they are also required to hold quite a number of collections for causes chosen by the Bishops. Competition amongst charities for limited parish collection 'slots' will be more acute than ever when life returns to normal; and the size of congregations and the amount of their disposable income is likely to be less than it was before the pandemic. The Trustees are therefore not optimistic about the possibility of increasing ordinary income from parish appeals.

Unless the charities receive more substantial windfalls from Trusts and legacies - which is very uncertain - they will not be able to meet the whole of **Funvini**'s future funding needs. If these are to be met, additional regular income will be required from other sources. One such source is **Let The Children Live! Inc.**, the charity's independent offshoot in the United States. This is recognised by the Inland Revenue Service (IRS) as a 501(3)(C) not-for-profit charitable corporation, so its benefactors are able to offset their donations to it against tax.

In 2018 the American charity began making quarterly donations of US\$9,000 to **Funvini**. Two members of the American Board visited **Funvini** in August 2018, and they later authorised the transfer to **Funvini** of a special donation of US\$50,000 from a benefactor in Houston. In 2019 they took on their first employee, on a trial basis. Although he helped to organise several appeals for Fr Peter to make in parishes in the Houston area, the new fundraising techniques he was hoping to implement unfortunately required a higher level of investment than the Trustees of the American charity considered it prudent to make, so his services were not retained after the end of the year.

This decision proved to be very opportune when the Covid emergency began because it left the American charity free to devote its resources to supplying additional support to **Funvini**. This relieved the British charity of the burden of its usual monthly donations from mid-March 2020 until nearly the end of July 2020. Normal fundraising was made almost impossible during that period by the lockdown regulations, so this respite afforded the British charity a vital opportunity to increase its reserves.

The Trustees are extremely grateful to their two American colleagues for their most welcome help at this difficult time. However, events during the last year have reduced the time that these two ladies can devote to the work of **Let The Children Live! Inc.**, and unless they are able to recruit some new members to its Board, the future of the

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

American charity seems very uncertain.

In the last few years legacies to the British charity have played a vital part in enabling it to fund most of **Funvini**'s work. A substantial legacy can make an enormous difference to a charity like **Let The Children Live!** It is therefore unfortunate that benefactors who wish to leave most of their property to charity so often decide to divide it amongst *several* good causes, instead of maximising the impact of their legacy by leaving the lion's share to *one* small charity.

The Trustees are deeply grateful to those who have remembered the charity in their Wills. The additional income from this source has been especially important during the months when normal fund-raising activities have been impeded by the Covid lockdown regulations. The children in *Casa Walsingham* remember their deceased benefactors every working day at the noon Angelus. They are also remembered at various special Masses in the Chapel there.

The Trustees also wish to express their gratitude to everyone who has requested that, when they die, donations should be sent to the charity in lieu of flowers; and to all those who have made this request after the death of a loved one.

Most of the money received by the charity in 2020 was the fruit of the generosity of a large number of individual donors and of parishes and other groups. It is not possible to name them all here, but the Trustees wish to express their warmest thanks to all of them.

The Trustees are also most grateful to:

- Caring and Sharing for agreeing to switch its support to **Funvini**'s educational project when the work of its street programme was halted by the pandemic; and for unrestricted donations from:
 - Barclays Charities Trust;
 - The Dromintee Trust;
 - The Moyra Ness Charitable Trust; and
 - The W J Cooper-Bailey Trust.

In 2010 a benefactor made a loan of £200,000 to the Trust; and in 2011 he increased this loan to £225,000. The benefactor has asked to remain anonymous, but he is not a Trustee; and the Trustees, the Independent Examiners and the Charity Commission are aware both of his identity and of the source of the money. With the benefactor's agreement, this sum was subsequently loaned to **Funvini** in order to mitigate the effects of the fall in its income caused by the recession.

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

As security for the loan, **Funvini** pledged *Casa Bannatyne*, the smaller of its two properties in Medellín. This mortgage was legally registered with the Colombian authorities. The property cannot now be sold without the consent of **Let The Children Live!** Whether the value of this property goes up or down, the benefactor has agreed with the Trustees that whatever its market value may happen to be at the time of repayment shall be the amount that is to be repaid to him. Because it is interest-free, the Trustees consider that this is the best way to try to ensure that it retains its value in real terms, without endangering the liquidity either of **Let The Children Live!** or of **Funvini**.

All being well, the loan will not have to be repaid until September 2029, but under certain circumstances **Let The Children Live!** would have to make earlier repayment to its benefactor. In that event, it would be necessary for **Funvini** to repay its loan early, too. The mortgage therefore stipulates that **Funvini** must repay its loan at any stage at the charity's request, within a maximum of one year.

On 13th June 2019 the Trustees of the Trust and the Directors of the Company signed the necessary documents to transfer to the latter the liability of the benefactor's loan to the Trust, and the mortgage securing the Trust's loan to **Funvini**. These impediments to the winding-up of the Trust have therefore now been removed. However, there remains the fact that in 2020 it received an income (net of transfers, bank interest and foreign currency revaluation) that exceeded its running costs by £10,480. This income came from donors who had still not transferred their standing orders from the Trust to the Company, and it would most likely be lost if the Trust were to be wound up.

The Trust's Solicitor therefore suggested that the Trustees should apply to the Charity Commission for the Trust to be "linked" to the Company. He explained that linked charities prepare only one set of accounts and Trustees' annual Report, share a charity number and submit only one annual return. The Company would become known as the "Reporting Charity".

The Trustees of both charities were the same, so he considered that the conditions for linking the charities existed. However, he noted that linking would not merge the charities, or wind up the Trust. The Trust would continue to exist with its own bank account, and so the standing orders ought to be unaffected.

The Trustees accepted this suggestion, and the Charity Commission agreed on 26th July 2021 that the Trust should henceforth be linked to the Company for the purposes of Part 4 (registration) and Part 8 (accounting) of the Charities Act 2011. This means

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

that the charities' accounts for the 2021 calendar year will be presented in a new, combined format.

Property

Let The Children Live! itself does not own any land or buildings. In 2018 the Company took over from the Trust the leases of a three-room office in Doncaster and of a small shop in Walsingham. It also took over responsibility for the rental of a flat near Oxford to serve as a base for Fr Peter and his colleagues during their fund-raising visits to Britain. The five-year lease of this property expired in February 2019, but fortunately the landlord has generously agreed to allow the tenancy to continue at the existing rent.

Human Resources

The Trustees are most grateful for the continued devoted service of its four employees:

- Fr Peter Walters, the Executive Director;
- Miss Pauline Allan, the Administrator;
- Mrs Shirley Davies, the Book-keeper; and
- Mrs Jackie Seals, the Manageress of the charity's shop in Walsingham.

In accordance with the provisions of the 2014 Transfer of Undertakings (Protection of Employment) (TUPE) Regulations, the employees whose contracts were transferred from the Trust to the Company were entitled to continue to enjoy the same terms and conditions of employment with the Company as they had had with the Trust. The basis on which their salaries had been established when they entered the employment of the Trust was therefore not subject to any review or benchmarking when they entered that of the Company. The same applied to the non-contributory pension scheme on a sliding scale according to age which the Trust had established for personnel normally based in Colombia, in view of the additional risks involved in living and working there.

However, the Trustees are aware that because, in particularly difficult years - and again in both 2020 and 2021 - the charity's Key Management Personnel have refused to accept any increase in pay, their salaries had not always kept pace with inflation, and have fallen below the benchmarks that the Trust adopted when they entered its employment. When funds permit, the Trustees therefore intend to raise the salaries of its existing Key Management Personnel to a level closer to those currently paid to

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

those with similar experience and responsibilities in other charities of comparable size. The terms and conditions of any new Key Management Personnel will be decided on a similar basis.

Sums of money were often given to the charity without any indication as to whether they were straight donations or the results of fund-raising activities. It is therefore impossible to estimate how many hundreds of volunteers may have been involved in one way or another. The Trustees are very grateful to them all.

The Trustees wish to express their special gratitude to:

- Miss Pauline Allan, Mr Brian Coogan, Mr Slade Baylis and Micron 21 for updating and managing the charity's web site; and to
- all the members of the charity's informal support groups.

The Trustees also wish to pay tribute to the tremendous voluntary work done in promoting the charity in Scotland by Mr George McAleenan and Mr Peter Lavery.

Public Benefit

The Trustees have taken account of the Charity Commission's general guidance relating to public benefit when reviewing the Company's achievements and performance.

Risk Management

The success or otherwise of **Let The Children Live!** is evaluated by the Trustees in terms of the extent to which they manage:

- to sustain or increase the charity's income;
- to send funds to Colombia that fulfil or exceed the budget agreed with **Funvini**;
- to enable **Funvini** to maintain or increase the numbers of children in its projects;
- to enable **Funvini** to maintain or improve the quality of care it provides;
- to raise public awareness and understanding of the situation of the street-children;
- to control and cover the charity's fund-raising costs; and
- to maintain a prudent level of reserves.

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

In spite of the difficulties caused by the pandemic, it will now be clear that, on the whole, **Let The Children Live!** emerged surprisingly unscathed from 2020. As has been mentioned above, the combined *ordinary* income of the Company and the Trust - exclusive of transfers between the charities, donations from Trusts, and legacies - fell by only £4,042 (0.7%); and their combined *total* income - net of transfers - fell by a mere £570 (0.1%). Furthermore, the charity enabled **Funvini** to feed 1,200 people, to undertake at last long-delayed major maintenance at *Casa Walsingham*, and to carry out as much of its normal work as Colombia's Covid regulations permitted. Under the circumstances, the Trustees were very relieved that these results were so positive.

The charity continued to try to raise public awareness and understanding during the year, but - as has been mentioned already - the UK's Covid regulations prevented the charity's staff from making visits to schools.

The net assets of £278,959 held by the Company at the end of 2020 were £120,899 (130.7%) more than those at the end of the previous year. The Trustees were relieved that they were able to fulfil the intention they expressed in their previous Report of raising the reserves to a more prudent level. The combined net assets of £368,705 held between the Company and the Trust represented an increase of £79,474 (79.0%). This policy has enabled the charity to maintain its support for **Funvini** in 2021 in spite of the continued difficulties in undertaking ordinary activities because of the Covid emergency. This achievement now seems really Providential.

It is always frustrating that many of the factors that have a negative impact on the charity's work are beyond the power of the Trustees to control. However, they remain very conscious of their duty to try to evaluate and monitor the various risks to which the charity is exposed, and to take what measures they can to try to reduce or manage them. Amongst these risks and measures, they wish to draw particular attention to the following:

a) Although neither the Trust nor the Company had any children directly in its care, the Trustees' prime concern continued to be to ensure the well-being of the children who benefitted from the services of the institutions which they helped to fund. It therefore remained their policy only to consider applications for funding from organisations that were duly constituted according to local law and which had implemented, or were actively in the process of implementing, a child protection policy that was in general accord with that of the Roman Catholic Church in England and Wales, adapted to the local circumstances and culture.

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

In order to minimise the risk both of child-abuse and of financial mismanagement it remained the Trustees' policy to restrict the charity's activities to geographical areas of which they had a fair degree of knowledge and in which they could exercise a reasonable degree of oversight. This meant making donations only to Colombia, and concentrating them on the city of Medellín, where **Funvini** is based.

Funvini was one of the first charities in Colombia to implement a proper Child Protection Policy in all of its programmes. This policy is subject to frequent review, and **Funvini's** designated Child Protection Officer confirmed that the provisions of the Policy had been adhered to properly in 2020, and were continuing to be so in 2021.

b) In May 2018, Medellín's health and safety authorities made very detailed inspections of *Casa Walsingham* and *Casa Bannatyne*. They found the facilities in both buildings to be up to the required standards, and renewed their operating licences for two years. In March 2020 **Funvini** applied for another inspection in order to renew the licences for both buildings, but because of the backlog caused by the Covid emergency, by the middle of August 2021 neither property had yet been inspected. However, the existing licences remain valid in the meanwhile, provided detailed biosecurity protocols are properly implemented to protect **Funvini's** staff and beneficiaries from the virus.

Colombian health-and-safety-at-work regulations are now so complex and extensive that even a small organisation like **Funvini** has to employ a full-time, qualified officer to supervise their implementation. She has also been responsible for the implementation of the charity's biosecurity protocols.

New, low-frequency fire-alarms and other safety equipment have been installed at both houses. All of the staff have to attend numerous safety workshops; and emergency evacuation drills are held with the children both in the daytime and at the dead of night.

c) In 2020 **Let The Children Live!** implemented appropriate biosecurity protocols to protect its staff at its Doncaster office, and the Manager, volunteers and customers at its shop in Walsingham. Fortunately, so far these have proved effective, and the three members of the charity's staff who were willing to be vaccinated against the virus have received both doses. In September 2021 they will also be offered an antibody test to confirm that their vaccinations have been effective. The Manageress of the charity's shop in Walsingham has confirmed that all of the volunteers who help there have been fully vaccinated.

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

All school visits were suspended in 2020 and it is unlikely that it will be possible for them to be resumed until 2022. Although it is hoped that some parish appeals may be possible in the Autumn of 2021, they will only be undertaken if the Director - in consultation with the Chairman - is satisfied that appropriate measures will be taken for his safety both on his journeys to, from and within the United Kingdom, and in the parishes concerned.

d) Although Medellín no longer appears in the list of the world's 50 most violent cities, the issue of safety continues to be one of the greatest importance for the Trustees. They have therefore continued their policy of not inviting foreign volunteers to work in Colombia on its behalf. On the other hand, when foreigners who in any case intend to visit Colombia - entirely at their own initiative and risk - ask if they may visit *Casa Walsingham* or help with the work there, they are always referred directly to **Funvini**.

In such cases **Let The Children Live!** can, of course, accept no liability for their conduct or their welfare. For its part, **Funvini** requires any foreign volunteers it accepts to provide a current International Child Protection Certificate (ICPC) or equivalent clearance document.

e) The unrestricted funds held by the Trust effectively serve as a reserve for the Company. The Trustees aim to maintain reserves in unrestricted funds which, when combined with those of the Company, amount to at least £150,000. This is equivalent to about three months of the Company's unrestricted charitable expenditure. They provide a buffer in case of fluctuations in the charity's income and in the value of the pound against the peso.

The Trustees consider that, in normal circumstances, this level of reserves would provide sufficient funds for both charities to continue to operate, although they hope to maintain a higher level of reserves in order to ensure greater stability in the funding of **Funvini**'s work. They realise, however, that this may not be possible if the charities' income falls substantially because of the Covid crisis and its aftermath.

Although the Trustees are under no *contractual* obligation to provide any particular level of support to **Funvini**, they are acutely aware that the welfare of hundreds of children in Medellín depends on the funds sent by **Let The Children Live!** The Trustees do not believe that the charity's supporters would wish it to maintain a rigid policy of maintaining any particular level of reserves above that required to comply with its legal obligations if **Funvini**'s children were to be exposed to danger or hardship in consequence of this. Moreover, they suspect that if really substantial

LET THE CHILDREN LIVE!
REPORT OF THE DIRECTORS

reserves were to be maintained, some donors might decide to switch their giving to charities that appeared to be in more immediate need of their support. The charity's reserves policy must therefore remain a very flexible one.

The Trust's balance of unrestricted funds at the end of 2020 was £89,746, and that of the Company was £278,959. Although the combined total of these was considerably in excess of their normal reserves policy, the Trustees considered it to be appropriate in view of the uncertainty caused by the continuing Covid crisis about when it would be possible for normal fund-raising activities to be resumed.

f) The charity does not possess any investments. The Trustees have done their best to protect the charity's funds against the fluctuations of the currency markets by keeping these in a mixture of pounds, US dollars and euros in order to spread the risk. However, the fate of the euro has become so uncertain that reserves are not now being kept in this currency, and the account is only being kept open to receive the donations that are occasionally received in it.

Funvini maintains an account in US dollars at its bank's branch in Panama so that donations sent from Britain can be converted into Colombian pesos when the exchange rate is favourable, rather than being converted automatically into pesos, regardless of the exchange rate, as has to happen when donations are sent direct to Colombia.

g) Since 2010 **Let The Children Live!** has sent its donations to **Funvini** via foreign exchange companies such as Custom House, Western Union and Moneycorp. The Trustees initially decided to do this because these companies offered more favourable exchange rates and lower transfer fees than Barclays provided. In more recent years, however, the use of these companies became the only practical means to send its donations because Barclays no longer permitted the transfer form to be signed by two authorised signatories in their own homes, but required them to come in together to sign the form in one of their branches. This was not practical, because the signatories live more than 180 miles - and more than three hours' drive - apart. Unfortunately, Barclays does not permit its customers to make transfers to Colombia via electronic banking.

Over the years, a total of more than £5,500,000 has been transferred to **Funvini** by means of these foreign exchange companies. This has involved more than 130 individual transactions, and these have been made with no difficulties and no losses. However, the Charity Commission has become concerned about the use of foreign exchange companies because - although their use by charities is perfectly legal - they

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

are outside the regulated banking system, and their use involves a greater element of risk than transfers effected through the regulated banking system.

In 2019 the Charity Commission asked charities that used foreign exchange companies to mention this in their Annual Return; and this the charity duly did. As a result, the Commission summoned the Trustees to a virtual Compliance Meeting, which took place on 23rd June 2020. The representatives of the Commission expressed their concerns about the possible risks involved in the making of transfers to Colombia outside the regulated banking system.

The Trustees, for their part, explained why they considered this practice to be necessary in their case, and the steps they had taken to try to manage the risks involved. They also showed that a proper paper-trail existed for each transaction, and that no funds had ever been lost. Neither at the meeting nor subsequently was the Commission able to suggest a more practical way to effect these transfers.

The Trustees consulted their Solicitor about this practice, and he confirmed that it was legal, and that it was still within their powers to employ it. They therefore informed the Commission that whilst this continues to be the case they would continue to make use of foreign exchange companies to make transfer to **Funvini** until an alternative that is practical in their circumstances becomes available.

h) The Compliance Meeting therefore left the matter of the transfers exactly where it was; but although it involved a great deal of extra work both to prepare for it and to provide all the documents that the Commission requested after it, this was not a waste of time and effort. It provided the charity with an extra stimulus to review all of its procedures and policy documents, and to make sure that they were up-to-date. This was a worthwhile and healthy procedure for any charity to engage in, and is one that the charity undertakes periodically in any case.

The requested documents were then submitted to the Commission for their consideration; but in their response the Commission had no substantive criticisms or specific recommendations to make - other than to advise the Trustees to continue to be aware of and to comply with their legal responsibilities. The compliance process is now closed, and the Trustees take modest satisfaction in the fact that having undergone such intense scrutiny of every aspect of its affairs, the charity has emerged from this process with flying colours.

LET THE CHILDREN LIVE!
REPORT OF THE DIRECTORS

i) The Trustees do not know what impact the Covid crisis will have on its ability to raise funds in the medium and longer term. At present, it is very much limiting the charity's ability to raise funds in parishes and schools; but so far the effects of this have been mitigated by legacy income (which does not seem to be related to the virus). However, if the crisis causes a prolonged and severe recession in the United Kingdom, the value of the pound may well fall, and unemployment and taxation are likely to rise. Existing and potential donors would then be likely to have less disposable income to give to charity; and the competition amongst charities for scarce resources will become even more acute. Nonetheless, the Trustees have not identified any *specific* risk that is material enough to require further disclosure here. The full impact of the pandemic still remains to be seen.

In February 2021 the UK government's Covid regulations included Colombia in the Red List, and imposed stringent quarantine rules on all travellers who had visited Colombia in the 10 days prior to their arrival in the UK. A ban on entry to the United States was imposed on most travellers from the UK in 2020, and this ban was still in place at the beginning of August 2021. These measures have complicated Fr Peter's journeys from and to Colombia; and the repeated Covid tests and periods of quarantine they necessitate have greatly increased their expense.

If the authorities continue to resort to the imposition of quarantine on international passengers, and of national or local lockdowns within the United Kingdom, Fr Peter's programme of fund-raising engagements is likely to be seriously disrupted unless both parishes and schools are willing and able to allow him to make virtual appeals over the internet. The outlook for the charity therefore remains uncertain.

j) In December 2012 the charity introduced the facility for credit card donations to be made online. In order to do this, the charity registered with the charity donation system CharityCheckout - now known as Enthuse - which continues to handle the whole process of taking credit card donations, and of paying them into the charity's bank account. No sensitive information now has to be handled by, or to pass through, the charity's web site.

The Trustees have implemented an anti-money-laundering policy in order to reduce the risk that anyone might try to make use of the charity for that purpose. There are no indications that any such attempt has ever been made.

k) Christianity is the force that motivates the great majority of the charity's donors, but an increasingly - and sometimes aggressively - secular society is not conducive to the flourishing of charities that, like both **Let The Children Live!** and **Funvini**,

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

remain firmly Christian in their ethos. The officials from the Charity Commission who attended the Compliance Meeting readily admitted that they had little experience of dealing with Christian charities; and they obviously had no real understanding of their particular ethos.

The charity's Solicitor confirmed that he considers that the moral views that the charity and its supporters uphold "might be conservative but they are not radical". These views are not universally popular, and the Trustees are aware that they have a duty to "consider the charity's reputation". They are aware that the charity could fall victim to the present 'cancel culture'.

However, they believe that the damage that would be caused to the charity's reputation among its supporters by being perceived to have abandoned or diluted its Christian principles would heavily outweigh any possible advantages of such action. Moreover, this would threaten the future existence of **Funvini** - and hence the welfare of the children who depend on it - because, as a specially Catholic charity, **Funvini** would not be able to accept funding from a source that was not in sympathy with its own moral views.

The Trustees are therefore concerned that there is a danger that their duty to "consider the charity's reputation" may be interpreted in some quarters as a duty not to express views, or to fund activities, which - even though they are perfectly legal - are unfashionable. This, in turn, is likely to result in an unwholesome tendency towards excessive caution and self-censorship by charity Trustees who are afraid of being considered 'politically incorrect'.

m) The Charity Commission also expressed their views about the reporting by the charity of the criticisms expressed by Venezuelan refugees in Medellín of the policies and failures of the extremely socialist Venezuelan government, which they blamed for the events and conditions that had obliged them to seek refuge in Colombia. However, it is hardly to be expected that many admirers of the present Venezuelan regime will be found amongst those who have had to flee from it or from the consequences of its policies.

The Trustees consulted their Solicitor on this point, and he said: "The Commission's guidance is clear that charities can campaign for a change in the law, policy or decisions where such change would support the charity's purposes. Charities can also campaign to ensure that existing laws are observed." Therefore if the charity "identified government policy that negatively impacted on your beneficiaries then 'speaking out' on such an issue would be acceptable".

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

Although the Trustees certainly do not consider it to be the charity's mission to campaign on political issues, they therefore reserve the right to criticise - and to publish comments by third parties that are critical of - the Venezuelan government, the Colombian government, or the British government, or any other body that they believe to be wholly or partly responsible for any situation prejudicial to the welfare of the children whom **Funvini** serves.

n) The long-term loan of £225,000 made to the charity will eventually have to be paid back. As has been explained above, this money has now been loaned to **Funvini**, and the Trustees have therefore had to consider the risk that the Colombian charity might fail to return it. However, the Trustees are satisfied that the terms of the mortgage on *Casa Bannatyne* by which the loan has been secured have reduced this risk to the minimum. If the worst came to the worst, and **Funvini** failed to meet its obligations, the Trustees could reduce their annual grant to **Funvini** by £225,000, and the charity would therefore still be able to meet its own obligations to the benefactor.

o) In 2003 the Trust established a notional benchmark for the salary of its Executive Director, with those of other Key Management Personnel being determined in reference to this. They did this by consulting the press to see what other charities were then offering for the posts that they were advertising. For example, they noted that on 11th August 2003 The Children's Society advertised for a Youth Campaign Coordinator in London, with a maximum salary of £25,536. Applicants had to be under the ages of 25, and would therefore have had neither experience nor responsibilities commensurate with those of the Executive Director of **Let The Children Live!** At the other end of the spectrum, World Vision, a very much larger charity, advertised on 14th March 2003 for a Chief Executive with an annual salary of £70,000.

The Trustees therefore considered that a notional benchmark figure of £30,000 of basic salary would be appropriate, and they hoped to be able to sustain this at least in line with inflation. According to the CPI UK Inflation Calculator (www.officialdata.org), £30,000 in 2003 would be the equivalent of £48,657 in 2021 - without any increments in recognition of increased experience and responsibility - but the Trustees regret that the financial circumstances of the Trust did not permit the salaries of the Key Management Personnel who are now employed by the Company to be increased to that extent.

The 2019 *Pay and Equalities Survey* of ACEVO (the Association of Chief Executives of Voluntary Organisations) showed that in 2018 the average salary of charity chief executives in the United Kingdom was £52,000. The Trustees therefore realise that if

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

it ever became necessary to seek to replace the charity's Executive Director, it is probable that the present terms of remuneration would have to be improved, and that this would require painful adjustments to its budget.

p) The constant intensification of the competition for funds is placing increasingly heavy burdens of work and stress on the charity's employees. The Trustees realise that an excessive work-load poses a risk to the charity's efficiency, and limits the possibilities for its expansion. Some extra help was provided in 2018 by an Office Trainee, but she left the charity's employment at the of the year; and it is clear that a more experienced - and therefore more expensive - person will be required when funds permit a replacement to be appointed.

q) If Fr Peter were to be incapacitated for a prolonged period, the Trustees know that it would not be easy for them to find a suitable replacement. Indeed, in such an eventuality, it might well be necessary to wind up the charity. For that reason they continued to ensure that it did not incur any debts or contractual obligations which could not be met from its reserves.

r) The salaries of **Funvini's** team of street-educators, psychologists, social-workers, teachers and other staff constitute by far the largest item in the Colombian charity's monthly budget. It can do little to control these because they are calculated in terms of multiples of the Colombian Statutory Minimum Wage, which is increased every year by government decree.

As has been mentioned above, at the end of 2020 and in early 2021 **Funvini** had to make several of its employees redundant because, under the present circumstances, there was no more work for them to do, and their salaries could no longer be justified. This was obviously a very painful step, and it resulted in a considerable loss of experience and talent to **Funvini**. The initial cost of £6,500 in redundancy payments will not be outweighed by the concomitant reduction in **Funvini's** employment costs until towards the end of 2021.

Although most staff members who have entered **Funvini's** employment in recent years are on annual contracts, in the past such contracts were illegal. Most of **Funvini's** longer-serving and higher-earning staff therefore have indefinite contracts that would be very expensive to terminate without just cause. The Colombian charity therefore has very little scope to shed staff as means of reducing its expenditure. The unfortunate consequence of this is that any reduction in the level of support from **Let The Children Live!** is likely to impact directly on **Funvini's** children, in terms both

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

of the range, frequency and quality of the services they receive, and of the number of the beneficiaries.

It therefore remains the Trustees' chief object to endeavour to raise the funds that **Funvini** so badly needs. However, they also intend to keep the charity's reserves at the highest level that is possible without harming **Funvini**'s operations.

s) The Trustees are very much aware that explaining the gradual change in focus of **Funvini**'s work to the charity's supporters in the United Kingdom is no easy matter. Photographs of young children sleeping on the pavement tend to have a strong emotional impact, and such images are a tremendous asset in the increasingly intense competition with other worthy causes for donations.

The charity considers it legitimate to continue to use appropriate photographs of the children found and helped by **Funvini** in difficult circumstances. But since a great deal of **Funvini**'s work is now aimed at *preventing* children from ending up in the street, the opportunity to take such photographs is diminishing.

Let The Children Live! faces an increasing need to develop new ways of appealing for the public's sympathy. There are constant appeals in the media for the victims of disaster, and stories and images of children who are being enabled to go to school and to avoid catastrophe tend to have less emotional impact than those that feature children who have fallen victim to it.

The charity may well need professional help to surmount this public-relations hurdle. In the meanwhile, the Trustees believe that the best way to retain the confidence of the charity's supporters is to be completely transparent about this problem, and to explain both what is happening and why it is happening.

In particular, the Trustees think that it is very important to stress what a very small proportion of the United Kingdom's Overseas Aid Programme is devoted to helping children in Colombia, in marked contrast to the enormous sums that British drug-users squander each year on Colombian cocaine and heroin. The money they spend on their 'recreational habit' helps significantly to fuel the violence and corruption in Colombia to which so many children there continue to fall victim.

Supporting **Let The Children Live!** is one small but effective way by which people in Britain can help to undo some of this harm. Unfortunately, however, some people regard drug-consumers as innocent victims of their habit, and they therefore do not

LET THE CHILDREN LIVE!
REPORT OF THE DIRECTORS

consider it politically correct for the charity to suggest that drug-users should accept some responsibility for the part they play in sustaining the drug-trade with Colombia.

t) As has been made clear above, the Trustees are very much aware of problems caused by the charity's dependence on the income it receives from such unpredictable sources as Trusts and legacies. Attempts to reverse this trend are likely to require a significant increase in both the overall amount that the charity spends on fund-generation, and in the proportion of the charity's expenditure that is used for this purpose.

u) The Trustees are also concerned about the impact on **Funvini** if the situation in Venezuela continues to deteriorate in the wake of the Covid pandemic.

In terms of religion, culture, history and language, Colombia has much in common with Venezuela. It ought not, therefore, to be too difficult for Venezuelans to adapt to the Colombian life-style, or for them to be assimilated into Colombian society. Those who have come to Colombia are not economic migrants who are merely seeking a better standard of living, but genuine refugees who have fled from a country that is rapidly approaching total collapse.

However, according to the United Nations High Commission for Refugees (UNHCR), in March 2018 Colombia already had 7,671,124 'internally displaced' people of its own. They constituted *15.2% of the total population*. They had been forced by poverty, violence or natural disaster to flee their homes, but had not sought safety in another country; and the influx of Venezuelan refugees has therefore aggravated a situation that was already extremely serious.

This presents Colombia with an enormous challenge which is not widely recognised and understood abroad, and for which she is not receiving anything like sufficient international aid. **Let The Children Live!** must do what such a small charity can to help with both of these aspects of the problem.

Unfortunately, the extra competition for limited resources in the areas of healthcare, education, housing and employment has started to generate resentment in some sections of Colombian society.

Funvini is monitoring the situation closely because the children it serves are drawn from the stratum of the population that has been most adversely affected by competition from the Venezuelan refugees. **Funvini** will continue to reach out to help as many of the Venezuelan children as it can. However, as the number of these

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

children increases, **Funvini** is having to take care to show that it is not favouring the refugees over the local population.

So far, overt hostility towards the refugees has, fortunately, not become widespread: but additional strains caused by the Covid crisis are making the situation worse. According to a report published in the magazine *Semana* on 14th August 2020, 57.9% of Colombians now disagree with the welcome being given to the Venezuelan refugees by the Colombian government, and only 39.2% agree with it. These figures were the converse of those of a similar survey of November 2018 which had found that 49.1% of Colombians then approved of their government's policy, and only 43.8% disapproved of it.

Inevitably, not all of the Venezuelans who have come to Colombia have done so for innocent motives. Some had - or have developed - links with organised crime; and some have committed acts of violence. According to the *Xenophobia Barometer* project, when such incidents are reported, the reaction on some social networks has become increasingly hostile, and the popular view of the Venezuelan migrants and refugees has deteriorated.

An indication of the way the wind seems to be blowing may be gained from a report in *El Tiempo* on 18th August 2021 that Claudia López, the socialist Mayor of Bogotá, had announced the creation of a special police *commando* to combat delinquent migrants in the city. Her plan has been condemned by other politicians and human rights groups for being blatantly xenophobic: but Señora López, who has aspirations to the Presidency, evidently thought that such a measure could be a potential vote-winner.

If the attitude of the Colombian public towards the refugees continues to deteriorate, there is a real danger that they could become the targets of violence. In that case, there might even be problems between the Colombian and Venezuelan children in **Funvini**'s programmes. There might also be a risk that charities like **Funvini** could become the targets of violence if they were perceived as being too sympathetic to the refugees.

The Trustees of **Let The Children Live!** fully support the measures being taken by **Funvini** in response to the present crisis, and they will endeavour to raise extra funds to help the Colombian charity to meet these grave and continuing challenges.

LET THE CHILDREN LIVE! REPORT OF THE DIRECTORS

Governance

Let The Children Live! is governed by a Board of Trustees/Directors, who usually meet twice a year. They are a small, well-integrated group of non-executive volunteers, who share the Christian principles upon which the charity was founded, and who are motivated by a commitment to the welfare of the children whom the charity exists to serve.

The day-to-day conduct of the charity's affairs are managed by Fr Peter Walters, as its Executive Director. None of the Trustees have any personal interests to declare, and all of them have signed the Trustees' Code of Conduct, which includes provisions to manage any potential conflicts of interest.

There must always be a minimum of *three* Trustees and there may be a maximum of *five*. The policy of the Trustees in relation to potential candidates for election to the Board is that in addition to being legally qualified to serve, the person concerned should be one:

- of whose integrity and other qualities at least either one of the existing Trustees or the Founder has considerable personal knowledge;
- who has an established history of support for and interest in the charity;
- who would be willing to subscribe to the charity's Mission and Vision Statements, and to the Trustees' Code of Conduct, which contains a conflict of interest policy;
- who is likely to inspire the confidence of the charity's supporters;
- who is likely to be able to devote to the charity the time necessary to be an effective Trustee; and
- who would be able to attend the Trustees' meetings without undue inconvenience or expense.

It is the Trustees' policy to try to keep the affairs of the charity as simple as possible, and to conduct them with the minimum of formality and bureaucratic procedures compatible with efficiency and compliance with the law; and that such professional expertise and advice as may be necessary should normally be obtained externally.

Because a new Trustee must already have some knowledge of the charity, and because the governance of its affairs has been designed to be so straightforward, the process of induction normally consists of a briefing by the Director and the other Trustees, and the reading of the Charity Commission's publication *The Essential Trustee*. The Trustees may subsequently undertake such further reading or training as they deem necessary.

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

However, as has been mentioned above, the Trustees continue to regard with grave concern the failure of the Government and of the Charity Commission to value and protect the essentially ‘amateur’ status of the Trustees of small charities. They suspect that part of the problem here may stem from the lack of a distinction in law between Non-Governmental Organisations (NGOs) and charities.

Each of these types of not-for-profit body has a valuable role to play in contemporary society, but although they have elements in common, their regulatory needs and, indeed, their whole ethos tends to be very different. NGOs require detailed regulation and considerable formality in their structures and procedures, particularly if their funding depends on grants from - or contracts with - statutory bodies.

In the case of small charities, however, any excess of regulation or formality may prove stifling. They rely for their governance upon the good will and enthusiasm of part-time, non-specialist volunteers whose mentality reflects that of the private donors upon whose generosity their income chiefly depends.

The Trustees remain firmly of the opinion that the tendency towards over-regulation poses a real threat to the survival of small charities like **Let The Children Live!** because the greater the administrative burden, the harder it will be to attract new Trustees; and the more disproportionate the administrative costs, the more difficult it will become to inspire the generosity of donors who wish their money to be used for the benefit of children, not for the funding of bureaucracy. Every aspect of the regulation of charities ought always itself to be subject to strict and clear ‘public benefit’ criteria, including the regular evaluation of the cost-effectiveness of any public reporting burden that it imposes on smaller charities.

Responsibilities of the Trustees

The Charities Act 2011 requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its income and expenditure for that period. In preparing those financial statements, the Trustees are required:

- to select suitable accounting policies and then apply them consistently;
- to make judgements and estimates that are reasonable and prudent;
- to comply with applicable accounting standards subject to any material departures disclosed and explained in the financial statements; and
- to prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its operations.

LET THE CHILDREN LIVE!
REPORT OF THE DIRECTORS

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the charity's assets, and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examination

The Trustees share the view expressed in *The Government Response to the Consultation on Charity Audit and Independent Examination* (2015) that, except in special circumstances, "professional independent examination is a more proportionate form of scrutiny" than a full Audit for a charity with an annual income below the government's threshold of £1,000,000.

In preparing this Report, the Directors have taken advantage of the small companies exemption provided by section 415A of the Companies Act 2006.

A resolution to re-appoint Mazars LLP as Independent Examiners was passed by the Trustees at their meeting on 15th June 2021.

Approved by the Trustees, and signed on 16th September 2021 on their behalf by



Paulette Brown,
Chairman

Let The Children Live!
2, Roberts Road
Doncaster
DN4 0JW

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF LET THE CHILDREN LIVE!**

I report on the Financial Statements of **Let The Children Live!** for the year ended 31st December 2020, which are set out on pages 50 to 59.

Respective responsibilities of Trustees and Examiner

The Trustees (who are also the Directors of the company for the purposes of company law) are responsible for the preparation of the Financial Statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the Financial Statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for Independent Examination, I report in respect of my Examination of the charity's Financial Statements as carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my Examination I have followed the directions given by the Charity Commission under section 145(b) of the 2011 Act.

This Report, including my Statement, has been prepared for and only for the charity's Trustees as a body. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body for my Examination work, for this Report, or for the statements I have made.

Basis of Independent Examiner's Report

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

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF LET THE CHILDREN LIVE!**

Independent Examiner's Statement

Since the charity's gross income exceeded £250,000, your Examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

In connection with my Examination, which is complete, no matters have come to my attention which give me reasonable cause to believe that in any material respect:

- accounting records were not kept in respect of **Let The Children Live!** in accordance with section 386 of the 2006 Act; or
- the Financial Statements do not accord with those records; or
- the Financial Statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the Financial Statements give a 'true and fair' view which is not a matter considered as part of an Independent Examination; or
- the Financial Statements have not been prepared in accordance with the methods and principals of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the Examination to which, in my opinion, attention should be drawn in order to enable a proper understanding of the Financial Statements to be reached.

Ian Holder

Sep 21, 2021

Ian Holder FCA

Mazars LLP
2, Chamberlain Square
Birmingham
B3 3AX

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2020**

	Notes	Unrestricted funds 2020	Restricted funds 2020	Total funds 2020	Total funds 2019
INCOME:					
Voluntary Income:					
General Donations		422,418	0	422,418	478,977
Shop Donations		1,106	0	1,106	3,032
Trust Donations		26,247	8,115	34,362	28,405
Legacies		209,573	0	209,573	175,676
Income Tax Recovered		42,089	0	42,089	34,999
Transfer from Related Undertaking	14	6,178	37,993	44,171	10,000
		<u>707,611</u>	<u>46,108</u>	<u>753,719</u>	<u>731,089</u>
Trading Activities:					
Sales - Mail Order		38	0	38	417
Sales - Walsingham Shop		5,082	0	5,082	12,786
		<u></u>	<u></u>	<u></u>	<u></u>
Investment Income:					
Interest Receivable		22	0	22	1
		<u></u>	<u></u>	<u></u>	<u></u>
Other Income					
Coronavirus Job Retention Scheme		5,611	0	5,611	417
Government Grants		11,334	0	11,334	12,786
		<u></u>	<u></u>	<u></u>	<u></u>
TOTAL INCOME		<u>729,698</u>	<u>46,108</u>	<u>775,806</u>	<u>744,293</u>
EXPENDITURE:					
Expenditure on Raising Funds	3	25,691	0	25,691	29,792
Expenditure on Charitable Activities	4	545,947	46,108	592,055	644,112
		<u></u>	<u></u>	<u></u>	<u></u>
TOTAL EXPEND ITURE		<u>571,638</u>	<u>46,108</u>	<u>617,746</u>	<u>673,904</u>
NET (EXPENDITURE) / INCOME	5	158,060	0	158,060	70,389
RECONCILIATION OF FUNDS:		120,899	0	120,899	50,510
TOTAL FUNDS BROUGHT FORWARD		<u></u>	<u></u>	<u></u>	<u></u>
TOTAL FUNDS CARRIED FORWARD	13	<u>278,959</u>	<u>0</u>	<u>278,959</u>	<u>120,899</u>

This Statement of Financial Activities includes all gains and losses recognised in the year. All incoming resources and resources expended relate to continuing activities.

LET THE CHILDREN LIVE! - Company No. 07140869 - Registered Charity No. 1159113

**BALANCE SHEET
31ST DECEMBER 2020**

	Notes	2020 £	2019 £
FIXED ASSETS			
Tangible Assets	7	<u>3,104</u>	<u>2,639</u>
CURRENT ASSETS			
Debtors (amounts falling due within one year)	8	6,597	8,614
Debtors (amounts falling due after more than one year)	9	225,000	225,000
Bank and Cash		<u>276,295</u>	<u>114,588</u>
		<u>507,892</u>	<u>348,202</u>
CREDITORS - AMOUNTS DUE WITHIN ONE YEAR	10	<u>(7,037)</u>	<u>(4,942)</u>
NET CURRENT ASSETS		500,855	343,260
CREDITORS - AMOUNTS DUE AFTER MORE THAN ONE YEAR	11	<u>(225,000)</u>	<u>(225,000)</u>
NET ASSETS		<u><u>278,959</u></u>	<u><u>120,899</u></u>
UNRESTRICTED FUNDS			
	13	278,959	120,899
RESTRICTED FUNDS			
	13	<u>0</u>	<u>0</u>
TOTAL FUNDS		<u><u>278,959</u></u>	<u><u>120,899</u></u>

For the year ending 31st December 2020 the Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The Members have not required the Company to obtain an audit of its accounts for the year in question in accordance with section 476, and the Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These Financial Statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006 and in accordance with 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).

Approved and authorised for issue by the Directors/Trustees,
and signed on 16th September 2021 on their behalf by

Paulette Brown,
Chairman

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31ST DECEMBER 2020**

		2020	2019
		£	£
	Note		
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	A	163,206	80,902
Net cash provided by (used in) investing activities		0	0
Net cash provided by (used in) financing activities		0	0
Purchase of tangible fixed assets		(1,499)	0
Net cash provided by (used in) financing activities		161,707	80,902
Cash and cash equivalents at the beginning of the reporting period		114,588	33,686
Cash and cash equivalents at the end of the reporting period	B	276,295	114,588

**NOTE A Reconciliation of Net Expenditure to Cash Flow
from Operating Activities**

Net movement in funds	158,060	70,389
Decrease/(Increase) in debtors	2,017	(208,987)
(Decrease)/Increase in creditors	2,095	218,621
Add back depreciation	1,034	879
Cash and cash equivalents at the end of the reporting period	163,206	80,902

NOTE B Analysis of cash and cash equivalents

Cash in hand	276,295	114,588
Total cash and cash equivalents	276,295	114,588

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2020**

1 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities, 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)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

After considering the future potential impact of the COVID-19 pandemic, the Trustees consider that the Charity has sufficient reserves available to it to secure its immediate future for the next 12 to 18 months; and on that basis the Charity is a going concern.

Income

Income is recognised once the Charity has entitlement to the resources, it is probable that the resources will be received and their monetary value can be measured with sufficient reliability.

Expenditure

All expenditure is accounted for on an accruals basis and is recognised when there is a legal or constructive obligation to pay the expenditure. All costs have been directly attributed to one of the functional categories of expenditure in the SOFA. The charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

Expenditure on charitable activities

The expenditure on charitable activities includes payments to related undertakings, support costs and governance costs.

Restricted Funds

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or through the terms of an appeal.

Unrestricted Funds

The Designated Fund represents the proportion of the unrestricted funds which the Trustees consider is immediately available to them for the purpose of assisting children and young people in Colombia in accordance with the policy agreed by the Trustees. The remainder is held to protect the charity against fluctuations in income.

Fixed Assets and Depreciation

Items of a capital nature costing in excess of £200, or with an economic life of more than 4 years, are included in fixed assets. Depreciation is calculated to write off the cost less estimated residual value of fixed assets on a reducing balance basis over their estimated useful lives.

2 LEGAL STATUS OF THE CHARITY

The charity is a company registered in England Wales (No. 07140869). It is limited by guarantee, and has no share capital. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of its registered Office is: 2, Roberts Road, Doncaster DN4 0JW.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2020**

	2020 £	2019 £
3 EXPENDITURE ON RAISING FUNDS		
Appeals	2,760	7,365
Shop	3,683	3,835
Staff costs	19,248	18,592
	<u>25,691</u>	<u>29,792</u>
4 CHARITABLE ACTIVITIES		
* Donations made to Funvini	391,716	462,124
Transfer to Related Undertaking	37,993	10,000
	<u>429,709</u>	<u>472,124</u>
Fieldwork costs:		
General	17,185	24,860
Staff costs	59,266	45,471
	<u>76,451</u>	<u>70,331</u>
Development Education:		
General	0	670
Staff costs	0	7,875
	<u>0</u>	<u>8,545</u>
Support Costs:		
General	51,773	58,867
Governance	2,160	1,770
** Staff costs	31,963	32,475
	<u>85,896</u>	<u>93,112</u>
Total Charitable Activities:	<u><u>592,056</u></u>	<u><u>644,112</u></u>

*** Funvini**

Let The Children Live! has the right to nominate a member of the Board of the Colombian charity Fundación ¡Vivan Los Niños! (Funvini). This representative has a voice but not a vote. In 2020 the representative nominated was Fr Peter Walters.

**** Support Costs — Staff**

No person was paid more than £60,000 in either year.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2020**

		2020	2019
		£	£
5 NET MOVEMENT IN FUNDS			
The net movement in funds is after charging:			
Independent Examiner's fees		2,160	1,770
Employment costs	6	110,477	104,413
Depreciation of owned tangible assets	7	1,034	879
		=====	=====
6 STAFF COSTS			
Salaries		87,825	88,158
National Insurance		4,907	(241)
Pension		17,745	16,496
		=====	=====
		110,477	104,413
		=====	=====
The average number of persons employed by the Charity during the year was as follows:			
		Number	Number
Administration & Shop		3	3
Field-work, Development Education & Appeals		1	1
		=====	=====

The Charity considers that its key management personnel comprise the Trustees, the Executive Director and the Administrator. No Trustees received any remuneration or were repaid any expenses for either year. The total employment benefits - including employer National Insurance and pension contributions - of the key management personnel were £88,349 (2019: £86,532). No employees had salaries in excess of £60,000 in either year.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2020**

7 FIXED ASSETS

	Plant and Equipment £
COST	
At 1 January 2020	5,545
Additions	1,499
At 31st December 2020	7,044
DEPRECIATION	
At 1 January 2020	2,906
Charge for year	1,034
At 31st December 2020	3,940
NET BOOK VALUE	
At 31st December 2020	3,104
At 31 December 2019	2,639
Depreciation Rate	25% RB

	2020 £	2019 £
8 DEBTORS - AMOUNTS FALLING DUE WITHIN ONE YEAR		
Gift Aid receivable	5,397	8,614
Refund due from Related Undertaking	1,200	0
	6,597	8,614

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2020**

	2020	2019
	£	£
9 DEBTORS - AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR		
Loan to Funvini	225,000	225,000
The loan is secured against a property owned by Funvini, is interest-free, and is repayable in 2029.	<u> </u>	<u> </u>

10 CREDITORS - AMOUNTS FALLING DUE WITHIN ONE YEAR

Trade Creditors	1,599	1,935
Other Creditors	3,065	2,174
Accruals	2,373	833
	<u> </u>	<u> </u>
	7,037	4,942
	<u> </u>	<u> </u>

11 CREDITORS - AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

Loan from Benefactor	225,000	225,000
The loan is interest free and repayable in 2029.	<u> </u>	<u> </u>

12 PENSION COMMITMENTS

The Company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Company in an independently administered fund. The pension cost charge represents contributions payable by the Company to the fund, and amounted to £17,745 (2019: £16,496). Contributions totalling £1,250 were payable to the fund at the balance sheet date (2019: £NIL).

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2020**

13 ANALYSIS OF FUNDS

2020

	Unrestricted General fund £	Designated fund £	Restricted Funvini fund £	Total £
Income	729,698	0	46,108	775,806
Expenditure	571,638	0	46,108	617,746
Net inflow/(outflow) of funds	158,060	0	0	158,060
Transfer between funds	(158,060)	158,060	0	0
Balances at beginning of year	50,000	70,899	0	120,899
Balances at end of year	50,000	228,959	0	278,959

The Trustees designate funds held at the year end in excess of their reserve policy for the benefit of **Funvini** because of fluctuations in the rate of exchange between the pound and the Colombian peso.

14 RELATED UNDERTAKING

The related undertaking is Let The Children Live!, an unincorporated charity registered with the Charity Commission (number 1159113-1, originally 1013634). All of the Directors of the charitable Company Let The Children Live! are also Trustees of this Trust.

During the course of the year, the Company received transfers of £6,178 in unrestricted donations and £37,993 in restricted donations from the original Trust.

15 CORPORATION TAX

The charity is exempt from tax on income to the extent that these are applied to its charitable objects.

16 LINKING OF ACCOUNTS

On 26th July 2021 the Charity Commission confirmed that this charity shall be linked to the charity Let the Children Live! (charity registered with the Charity Commission No. 1159113-1, originally 1013634) for the purposes of Part 4 (registration) and Part 8 (accounting) of the Charities Act 2011.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2020**

17. STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST DECEMBER 2019

	Notes	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £
INCOME FROM:				
Donations and Legacies				
General Donations		478,977	0	478,977
Trust Donations		21,350	7,055	28,405
Legacies		175,676	0	175,676
Income Tax Recovered		34,999	0	34,999
Transfer from Related Undertaking	11	0	10,000	10,000
		714,034	17,055	731,089
Other Trading Activities				
Sales - Mail Order		417	0	417
Sales - Walsingham Shop		12,786	0	12,786
TOTAL INCOME		727,238	17,055	744,293
EXPENDITURE ON:				
Expenditure on Raising Funds	3	29,792	0	29,792
Expenditure on Charitable Activities	4	637,057	7,055	644,112
TOTAL EXPENDITURE		666,849	7,055	673,904
NET (EXPENDITURE) / INCOME	5	60,389	10,000	70,389
RECONCILIATION OF FUNDS: TOTAL FUNDS BROUGHT FORWARD		60,510	(10,000)	50,510
TOTAL FUNDS CARRIED FORWARD	12	120,899	0	120,899