



# LET THE CHILDREN LIVE!®

LIFE IN ITS FULLNESS  
FOR CHILDREN IN COLOMBIA

Charity registered with the Charity Commission No. 1159113



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## FINANCIAL STATEMENTS

**31st DECEMBER 2020**

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**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
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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.”

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### **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

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- 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.

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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.

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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.



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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.

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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.

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**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.

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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.

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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.

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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,

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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

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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.



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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.

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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.

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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

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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

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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

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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

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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

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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



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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

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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.

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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*

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*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**.

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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

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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

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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.

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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



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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

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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.

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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.

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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.

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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

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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

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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.

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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**,



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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".

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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](http://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

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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

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### **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	<b>Total funds 2020</b>	Total funds 2019
<b>INCOME:</b>					
<b>Voluntary Income:</b>					
General Donations		422,418	0	<b>422,418</b>	478,977
Shop Donations		1,106	0	<b>1,106</b>	3,032
Trust Donations		26,247	8,115	<b>34,362</b>	28,405
Legacies		209,573	0	<b>209,573</b>	175,676
Income Tax Recovered		42,089	0	<b>42,089</b>	34,999
Transfer from Related Undertaking	14	6,178	37,993	<b>44,171</b>	10,000
		<u>707,611</u>	<u>46,108</u>	<b><u>753,719</u></b>	<u>731,089</u>
<b>Trading Activities:</b>					
Sales - Mail Order		38	0	<b>38</b>	417
Sales - Walsingham Shop		5,082	0	<b>5,082</b>	12,786
		<u></u>	<u></u>	<b><u></u></b>	<u></u>
<b>Investment Income:</b>					
Interest Receivable		22	0	<b>22</b>	1
		<u></u>	<u></u>	<b><u></u></b>	<u></u>
<b>Other Income</b>					
Coronavirus Job Retention Scheme		5,611	0	<b>5,611</b>	417
Government Grants		11,334	0	<b>11,334</b>	12,786
		<u></u>	<u></u>	<b><u></u></b>	<u></u>
<b>TOTAL INCOME</b>		<u>729,698</u>	<u>46,108</u>	<b><u>775,806</u></b>	<u>744,293</u>
<b>EXPENDITURE:</b>					
Expenditure on Raising Funds	3	25,691	0	<b>25,691</b>	29,792
Expenditure on Charitable Activities	4	545,947	46,108	<b>592,055</b>	644,112
		<u></u>	<u></u>	<b><u></u></b>	<u></u>
<b>TOTAL EXPEND ITURE</b>		<u>571,638</u>	<u>46,108</u>	<b><u>617,746</u></b>	<u>673,904</u>
<b>NET (EXPENDITURE) / INCOME</b>	5	158,060	0	<b>158,060</b>	70,389
<b>RECONCILIATION OF FUNDS:</b>		120,899	0	<b>120,899</b>	50,510
<b>TOTAL FUNDS BROUGHT FORWARD</b>		<u></u>	<u></u>	<b><u></u></b>	<u></u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	13	<u>278,959</u>	<u>0</u>	<b><u>278,959</u></b>	<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 £
<b>FIXED ASSETS</b>			
Tangible Assets	7	<u>3,104</u>	<u>2,639</u>
<b>CURRENT ASSETS</b>			
Debtors (amounts falling due within one year)	8	<b>6,597</b>	8,614
Debtors (amounts falling due after more than one year)	9	<b>225,000</b>	225,000
Bank and Cash		<u>276,295</u>	<u>114,588</u>
		<u>507,892</u>	<u>348,202</u>
<b>CREDITORS - AMOUNTS DUE WITHIN ONE YEAR</b>	10	<u>(7,037)</u>	<u>(4,942)</u>
<b>NET CURRENT ASSETS</b>		<b>500,855</b>	343,260
<b>CREDITORS - AMOUNTS DUE AFTER MORE THAN ONE YEAR</b>	11	<u>(225,000)</u>	<u>(225,000)</u>
<b>NET ASSETS</b>		<u><u>278,959</u></u>	<u><u>120,899</u></u>
<b>UNRESTRICTED FUNDS</b>			
	13	<b>278,959</b>	120,899
<b>RESTRICTED FUNDS</b>			
	13	<u>0</u>	<u>0</u>
<b>TOTAL FUNDS</b>		<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**

		<b>2020</b>	<b>2019</b>
		<b>£</b>	<b>£</b>
	Note		
<b>Cash flows from operating activities:</b>			
Net cash provided by (used in) operating activities	A	<b>163,206</b>	80,902
Net cash provided by (used in) investing activities		<b>0</b>	0
Net cash provided by (used in) financing activities		<b>0</b>	0
Purchase of tangible fixed assets		<b>(1,499)</b>	0
		<hr/>	<hr/>
<b>Net cash provided by (used in) financing activities</b>		<b>161,707</b>	80,902
Cash and cash equivalents at the beginning of the reporting period		<b>114,588</b>	33,686
		<hr/>	<hr/>
<b>Cash and cash equivalents at the end of the reporting period</b>	B	<b>276,295</b>	114,588
		<hr/> <hr/>	<hr/> <hr/>

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

Net movement in funds	<b>158,060</b>	70,389
Decrease/(Increase) in debtors	<b>2,017</b>	(208,987)
(Decrease)/Increase in creditors	<b>2,095</b>	218,621
Add back depreciation	<b>1,034</b>	879
	<hr/>	<hr/>
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>163,206</b>	80,902
	<hr/> <hr/>	<hr/> <hr/>

**NOTE B Analysis of cash and cash equivalents**

Cash in hand	<b>276,295</b>	114,588
	<hr/>	<hr/>
<b>Total cash and cash equivalents</b>	<b>276,295</b>	114,588
	<hr/> <hr/>	<hr/> <hr/>

**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 £
<b>3 EXPENDITURE ON RAISING FUNDS</b>		
Appeals	2,760	7,365
Shop	3,683	3,835
Staff costs	19,248	18,592
	<u>25,691</u>	<u>29,792</u>
<b>4 CHARITABLE ACTIVITIES</b>		
* Donations made to Funvini	391,716	462,124
Transfer to Related Undertaking	37,993	10,000
	<u>429,709</u>	<u>472,124</u>
<b>Fieldwork costs:</b>		
General	17,185	24,860
Staff costs	59,266	45,471
	<u>76,451</u>	<u>70,331</u>
<b>Development Education:</b>		
General	0	670
Staff costs	0	7,875
	<u>0</u>	<u>8,545</u>
<b>Support Costs:</b>		
General	51,773	58,867
Governance	2,160	1,770
** Staff costs	31,963	32,475
	<u>85,896</u>	<u>93,112</u>
<b>Total Charitable Activities:</b>	<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**

		<b>2020</b>	<b>2019</b>
		<b>£</b>	<b>£</b>
<b>5 NET MOVEMENT IN FUNDS</b>			
<b>The net movement in funds is after charging:</b>			
Independent Examiner's fees		<b>2,160</b>	1,770
Employment costs	6	<b>110,477</b>	104,413
Depreciation of owned tangible assets	7	<b>1,034</b>	879
		<b>=====</b>	<b>=====</b>
<b>6 STAFF COSTS</b>			
Salaries		<b>87,825</b>	88,158
National Insurance		<b>4,907</b>	(241)
Pension		<b>17,745</b>	16,496
		<b>=====</b>	<b>=====</b>
		<b>110,477</b>	104,413
		<b>=====</b>	<b>=====</b>
<b>The average number of persons employed by the Charity during the year was as follows:</b>			
		Number	Number
Administration & Shop		<b>3</b>	3
Field-work, Development Education & Appeals		<b>1</b>	1
		<b>=====</b>	<b>=====</b>

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 £
<b>COST</b>	
At 1 January 2020	<b>5,545</b>
Additions	<b>1,499</b>
	<hr/>
At 31st December 2020	<b>7,044</b>
	<hr/> <hr/>
<b>DEPRECIATION</b>	
At 1 January 2020	<b>2,906</b>
Charge for year	<b>1,034</b>
	<hr/>
At 31st December 2020	<b>3,940</b>
	<hr/> <hr/>
<b>NET BOOK VALUE</b>	
At 31st December 2020	<b>3,104</b>
	<hr/> <hr/>
At 31 December 2019	<b>2,639</b>
	<hr/> <hr/>
Depreciation Rate	<b>25% RB</b>

	2020 £	2019 £
<b>8 DEBTORS - AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
Gift Aid receivable	<b>5,397</b>	8,614
Refund due from Related Undertaking	<b>1,200</b>	0
	<hr/>	<hr/>
	<b>6,597</b>	8,614
	<hr/> <hr/>	<hr/> <hr/>

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2020**

	<b>2020</b>	2019
	<b>£</b>	£
<b>9 DEBTORS - AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR</b>		
<b>Loan to Funvini</b>	<b>225,000</b>	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	<b>1,599</b>	1,935
Other Creditors	<b>3,065</b>	2,174
Accruals	<b>2,373</b>	833
	<u>          </u>	<u>          </u>
	<b>7,037</b>	4,942
	<u>          </u>	<u>          </u>

**11 CREDITORS - AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

<b>Loan from Benefactor</b>	<b>225,000</b>	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 £
<b>Income</b>	729,698	0	46,108	775,806
<b>Expenditure</b>	571,638	0	46,108	617,746
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net inflow/(outflow) of funds</b>	158,060	0	0	158,060
<b>Transfer between funds</b>	(158,060)	158,060	0	0
<b>Balances at beginning of year</b>	50,000	70,899	0	120,899
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Balances at end of year</b>	50,000	228,959	0	278,959
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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 £
<b>INCOME FROM:</b>				
<b>Donations and Legacies</b>				
General Donations		478,977	0	<b>478,977</b>
Trust Donations		21,350	7,055	<b>28,405</b>
Legacies		175,676	0	<b>175,676</b>
Income Tax Recovered		34,999	0	<b>34,999</b>
Transfer from Related Undertaking	11	0	10,000	<b>10,000</b>
		<u>714,034</u>	<u>17,055</u>	<u><b>731,089</b></u>
<b>Other Trading Activities</b>				
Sales - Mail Order		417	0	<b>417</b>
Sales - Walsingham Shop		12,786	0	<b>12,786</b>
		<u></u>	<u></u>	<u></u>
<b>TOTAL INCOME</b>		<u>727,238</u>	<u>17,055</u>	<u><b>744,293</b></u>
<b>EXPENDITURE ON:</b>				
Expenditure on Raising Funds	3	29,792	0	<b>29,792</b>
Expenditure on Charitable Activities	4	637,057	7,055	<b>644,112</b>
		<u></u>	<u></u>	<u></u>
<b>TOTAL EXPENDITURE</b>		<u>666,849</u>	<u>7,055</u>	<u><b>673,904</b></u>
<b>NET (EXPENDITURE) / INCOME</b>	5	60,389	10,000	<b>70,389</b>
<b>RECONCILIATION OF FUNDS:</b>				
<b>TOTAL FUNDS BROUGHT FORWARD</b>		<u>60,510</u>	<u>(10,000)</u>	<u><b>50,510</b></u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	12	<u>120,899</u>	<u>0</u>	<u><b>120,899</b></u>
		<u><u></u></u>	<u><u></u></u>	<u><u></u></u>