



LET THE CHILDREN LIVE!®

LIFE IN ITS FULLNESS
FOR CHILDREN IN COLOMBIA

Charity registered with the Charity Commission No. 1159113



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AGGREGATED UNAUDITED FINANCIAL STATEMENTS

31st DECEMBER 2023

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GENERAL INFORMATION

COMPANY NUMBER:	07140869
REGISTERED CHARITY NUMBERS:	1159113 1159113-1
DIRECTORS:	Miss P. Brown (Chairman) Fr S. Goodman Mrs G. Prosser
COMPANY SECRETARY:	Miss P. Allan
REGISTERED OFFICE:	2, Roberts Road Doncaster DN4 0JW
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REPORT OF THE DIRECTORS

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

Introduction

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Partner Organisation

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

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

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

Objects

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

Similarly, the Objects of the Reporting Charity are:

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

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

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

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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.

Mission and Vision

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

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

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

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

The Context of the Charity's Activities

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Principal Activities

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Other projects include:

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

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

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

Finance

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

The Trustees are also most grateful for unrestricted donations from:

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

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

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

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

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

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

Property

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

Human Resources

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

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

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

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

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

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

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

The Trustees wish to express their special gratitude to:

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

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

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Public Benefit

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

Risk Management

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Governance

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

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

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

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

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

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

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

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

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

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

Responsibilities of the Trustees

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

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

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

LET THE CHILDREN LIVE!

REPORT OF THE DIRECTORS

Independent Examination

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

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

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

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



Paulette Brown,
Chairman

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

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

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

Respective responsibilities of Trustees and Examiner

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

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

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

Basis of Independent Examiner's Report

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

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

Independent Examiner's Statement

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

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

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

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


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

David Hoose FCA

Forvis Mazars LLP
2, Chamberlain Square
Birmingham
B3 3AX

Sep 26, 2024

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

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

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

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

**AGGREGGATED BALANCE SHEET
31ST DECEMBER 2023**

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

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

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

These Financial Statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006 and in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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



Paulette Brown,
Chairman

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

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

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

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

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

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

NOTE B Analysis of cash and cash equivalents

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

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

1 ACCOUNTING POLICIES

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

Basis of preparation

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

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

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

Income

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

Expenditure

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

Expenditure on charitable activities

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

Restricted Funds

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

Unrestricted Funds

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

Fixed Assets and Depreciation

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

2 LEGAL STATUS OF THE CHARITY

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

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

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

*** Funvini**

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

**** Support Costs — Staff**

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

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

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

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

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

7 FIXED ASSETS

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

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

	2023 £	2022 £
Gift Aid receivable	977	594

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

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

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

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

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

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

10 AGGREGATED CREDITORS - AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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

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

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

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

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

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

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

12 REPORTING CHARITY PENSION COMMITMENTS *

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

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

13 AGGREGATED ANALYSIS OF FUNDS

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

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

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

**13 REPORTING CHARITY -
ANALYSIS OF FUNDS**

2023

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

**13 LINKED CHARITY -
ANALYSIS OF FUNDS**

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

14 CORPORATION TAX

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

15 RELATED PARTIES

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

16 LINKING OF ACCOUNTS

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

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

17. STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST DECEMBER 2022

	Notes	Unrestricted funds 2022	Restricted funds 2022	Total funds 2022
INCOME				
Voluntary Income				
General Donations		389,152	0	389,152
Shop Donations		2,414	0	2,414
Trust Donations		8,100	5,425	13,525
Legacies		30,041	0	30,041
Income Tax Recovered		18,940	0	18,940
		<u>448,647</u>	<u>5,425</u>	<u>454,072</u>
Trading Activities				
Sales - Mail Order		41	0	41
Sales - Walsingham Shop		<u>14,869</u>	<u>0</u>	<u>14,869</u>
Investment Income				
Interest Receivable		0	0	0
Foreign Currency Valuation		<u>967</u>	<u>0</u>	<u>967</u>
TOTAL INCOME		464,524	5,425	469,949
EXPENDITURE				
Raising Funds		32,099	0	32,099
Charitable Activities		<u>584,882</u>	<u>5,425</u>	<u>590,307</u>
TOTALEXPENDITURE		616,981	5,425	622,406
NET (EXPENDITURE) / INCOME		(152,457)	0	(152,457)
RECONCILIATION OF FUNDS: TOTAL FUNDS BROUGHT FORWARD		<u>364,570</u>	<u>0</u>	<u>364,570</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>212,113</u></u>	<u><u>0</u></u>	<u><u>212,113</u></u>