

LATIN LINK INTERNATIONAL

England & Wales · Charity number 237483

Details

Other names	EVANGELICAL UNION OF SOUTH AMERICA
Status	Registered
Legal form	Other
Registered	1965-03-17
Register	View on the Charity Commission register

Contact

Address	20 Quarry Close Rugby Warwickshire CV21 1DR
Phone	07400178885
Email	international@latinlink.org
Website	www.latinlink.org

Activities

Objects: TO PROCLAIM THE GOOD NEWS FO JESUS CHRIST THROUGHOUT THE WORLD, WITH SPECIFIC CONCERN FOR THE PEOPLE OF SOUTH AMERICA

Activities: Religious Activities

Classification

- **How:** Provides Human Resources, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Defined Groups

Geography

- **Area of benefit:** SOUTH AMERICA

- Argentina
- Bolivia
- Brazil
- Chile
- Colombia
- Costa Rica
- Cuba
- Ecuador
- Germany
- Guatemala
- Honduras
- Ireland
- Netherlands
- Nicaragua
- Northern Ireland
- Panama
- Peru
- Scotland
- Spain
- Switzerland
- Reading

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£45,195	£53,854	-	-
2024-03-31	£48,786	£28,558	-	-
2023-03-31	£42,739	£96,715	-	-
2022-03-31	£38,975	£9,435	-	-
2021-03-31	£51,407	£9,434	-	-

Trustees

Name	Role	Appointed
Katharine Griggs		2018-02-07
Patricia King		2022-04-27
Raymond Miller		2022-02-05

LATIN LINK INTERNATIONAL

England & Wales - Charity number 237483

Accounts

LATIN LINK INTERNATIONAL

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

Registered Charity No. 237483



LATIN LINK INTERNATIONAL

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2025

The trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 March 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Charity number 237483

Registered office: 20 Quarry Close, Rugby, Warwickshire, CV21 1DR

Trustees: The trustees who served during the year were as follows:

Katharine Griggs (Chair)
Raymond Miller
Patricia King (Treasurer)

International Team Leader: Suzanne Potter

Bankers: Bank of Scotland, West End Office, St James' Gate
14 - 16 Cockspur Street, LONDON SW1Y 5BL

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

First registered as a charity in March 1965 as the Evangelical Union of South America (EUSA), the name was changed to Latin Link International in March 2002 when the current constitution was adopted by its International Assembly, a representative group of all the Country Teams that make up Latin Link International.

Recruitment and Appointment of Trustees

The International Assembly made up of representatives from all the Country Teams affiliated to Latin Link International meets every four years, and one of the points of business of this gathering is the election of members to the International Forum, which has responsibility to oversee the work of the International Team Leader and to champion the direction of the fellowship until the next International Assembly. Members of the International Forum who are resident in the UK are appointed as official trustees of Latin Link International. 2

Trustees induction and Training

Most of the trustees are already familiar with the work of Latin Link International due to their membership or former membership of one of the country teams. All trustees are nevertheless provided with copies of the International Handbook which forms part of the constitution of the charity, and Latin Link International has its own induction process informed by guidance from the Charity Commission concerning the roles and responsibilities of trustees.

Public benefit

In fulfilling their roles and responsibilities during the year in question, the trustees have taken due regard to the Charity Commission's guidance on public benefit.

**LATIN LINK INTERNATIONAL
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025 (cont'd)**

Page 2

Risk Management

The trustees have conducted a review of the major risks to which Latin Link International is exposed, and have compiled a Risk Assessment Register. Where appropriate, procedures have been established, or are in the process of being established, to mitigate the risks Latin Link International faces.

Safeguarding

An updated version of Latin Link's Policy for the Protection of Children and Adults with Care and Support Needs was approved by the trustees and issued in April 2022. Latin Link's International Safeguarding Coordinator provides the trustees with an annual summary of suspected cases of abuse reported by members in the projects they serve in, and is in the process of reviewing the current policy for a possible update in the coming year.

Organisational Structure

Day to day management of Latin Link International is in the hands of the International Team leader who is elected by the membership for a 4 year period of service, with support from the Core Team, a group of Latin Link missionaries selected by the International Team Leader based on their background and areas of mission, and with oversight from the board of trustees.

Over the course of the year in question, the board of trustees met via zoom on 6 separate occasions,

- * to review the quarterly reports of the activities of the International Team Leader and Core Team;
- * to analyse and approve the budget for the year, review the 3 monthly accounts (income and expenses versus budget) and other financial issues;
- * to review and approve various policy updates;
- * to agree the procedure for ratification of a second term of service for the ITL;
- * and to discuss the ongoing process of changing the status of the charity to that of an charitable incorporated organisation (CIO).

OBJECTIVES AND ACTIVITIES

The objects of the Charity shall be to fulfil the Lord's commission to proclaim the Good News of Jesus Christ throughout the world and to make disciples, with specific concern for the people of Latin America and in order to carry out these Objects, the Charity shall establish an international fellowship of individuals and organisations which agree to accept and abide by the Latin Link International Handbook, which document, and any revision thereto forms part of the constitution of the Charity."

We do this by supporting our country teams and individual members, through our regular activities of online meetings with team leaders, short term mission coordinators, mission mobilisers, member care facilitators, occasional training workshops, visits to teams, and production of our annual prayer calendar.

The vision of the charity as a community with a calling is:

To be enabling the Latin American Church, flourishing in depth and numbers, to better fulfil its mission in the world.

To this end, we have set 3 strategic goals for 2022-2026. They are:

1. To listen to God, the Latin American church and each other, adapting our ways of doing things in response to God's action and a changing world,
2. To increase our mobilization for missions, particularly amongst Latin Americans (including diaspora) communities,
3. To strengthen member care and enhance members experience of community at all levels of Latin Link.

ACHIEVEMENTS AND PERFORMANCE

In the area of listening (strategic goal 1), the Latin Link International Core team met virtually on a fortnightly basis, and met in person in Colombia in November 2024 to review progress and plan. The Core team also took time to reflect and pray for each Latin Link team.

LATIN LINK INTERNATIONAL REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025 (cont'd)

Page 3

In May, the Latin Link Week of Prayer was held and included the opportunity for the whole Latin Link community to meet together virtually. We also have continued to publish prayer requests for our Latin American members in Spanish and Portuguese, using a Telegram channel, encouraging more prayer and support from Latin America.

We held 2 virtual "Times Together" throughout the year to enable members in different teams to connect.

In the area of mobilization (strategic goal 2), we organised our first international 'Connecting Step' team with participants from different countries. We also encouraged our Brazil team to send their first Step team. Both were ways of expanding our accessibility from within Latin America, and expanding our fellowship. We produced a recruitment pack for new Short Term Coordinators and Mission Mobilizers, and continue to recruit for these roles. We recruited and trained a new Short Term Coordinator in Colombia. We continue to partner with Scatter Global, and are looking to recruit members to be sent in international employment opportunities.

During the year, the International Team Leader (ITL) made 8 different visits to our country teams, sometimes coinciding with their annual team conferences. We also hosted a Leaders Event in November 2024 involving 31 leaders from across the Latin Link community in Bogota, Colombia, (and a few more on line). We also hosted a 'Sharpening Your Interpersonal Skills' course, where 9 members completed the course and 1 member was re-authorised as a course facilitator. The ITL and 4 other members also attended a Lausanne Congress event in South Korea, connecting with other mission agencies and colleagues.

During 2024, the Core team and working group continued a consultation process, using the services of an external consultant. A summary of the interim report was shared with all our members, and then the next phase included undertaking solution-finding activities during the Leaders Event, as well as amongst other groups. All the information and ideas developed were shared with our external consultant, who has recently (September 2025) delivered to us his final report for review and approval.

We held our annual meeting of our International Advisory Board (made up of Latin American leaders) in May 2024, listening to their views regarding some early results of the consultation process.

During 2024, the Core team and trustees wrote and updated a number of policy documents. We also continued a process and took legal advice towards our registration to a Charitable Incorporated Organization which we hope to complete in 2025. After being invited by 2 teams we oversaw and investigated a complaint, and have then worked on improvements to our proposed complaints policy and procedure, and related documents.

In the area of mobilization (strategic goal 2), our short term coordinators and Mission Mobilisers received training in safeguarding in the choice of partner projects, and introductory workshops in supporting those with mental health challenges. We have also established an International Short-term support team, aiming to give support to those country teams without a STC. We made preparations for our stand at the COMIBAM event which took place in Panama in April 2025, connecting us with other agencies, churches and individuals with similar aims. We also initiated discussions with SIL Global, working towards joint efforts to recruit and send Latin American members to different countries.

Our international communications team provided design and communication support for a number of teams as well as preparing the annual prayer calendar in English and Spanish.

In the area of member care and community (strategic goal 3), 2 members of Latin Link continued in the fifth year of Harry Hoffman's CARE course funded by Latin Link International, and training was provided to the Member Care Facilitators in regular zoom meetings by the International Member Care Team. One member also undertook a How to create a Member Care Department course.

Over the course of the year, our International Member Care team organised different virtual workshops or support groups for members who are parents of third culture kids (in English and Spanish), for those going through transitions, and for married couples. We provided workshops on the topics of mental health, burnout and menopause for all members. During the leaders event we also provided training on self-care, burnout and mental health from a leadership perspective.

We arranged and covered the cost for a number of psychological assessments and debriefs undertaken by external professionals recognising some signs of burn out amongst some of our members. In response to individual cases, ongoing counselling or support was arranged where appropriate.

Our International Member Care Coordinator has established working groups to research and create resources in the areas of mental health, neurodiversity, transitions, TCKs and families.

The ITL has given direct support to one team without a team leadership structure, and supported another in a new shared leadership arrangement. We also organised 2 leadership connect groups as well as regular meetings for leaders, short-term coordinators and mobilizers, and member care facilitators to help build a sense of community.

In November 2024, we launched an update of our intranet system including an internal messaging service. We are due to transition or launch internal email services for all of our members. This has been a process to improve the online security for our members and their data.

LATIN LINK INTERNATIONAL REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025 (cont'd)

Page 4

FINANCIAL REVIEW

The work of Latin Link International is largely funded from membership fees from Country Teams and with a small proportion of income from voluntary giving from partner churches, friends and supporters and occasional grants from various trusts and foundations .

The main costs during the year in question relate to the holding of a Leaders event for all team leaders and short-term coordinators in Colombia and the work of the International Team Leader and the Core Team providing leadership support to the country teams as well as developing international policy and best practice. As the charity operates on an international basis, travel costs for meetings of the Core Team, to visit country teams, and to attend relevant international conferences, have been one particular item of significance in the current year.

Reserves Policy

The trustees have examined the charity's requirements for reserves in the light of the main risks that face the charity and updated its reserves policy in 2023. The current balance of budgeted undesignated reserves of £58,621 is well in excess of the target of 45-55% of predicted income from members' fees.☐

Going Concern

The trustees have reviewed the circumstances of the charity and consider that adequate resources continue to be available to fund the activities for the foreseeable future. The trustees are of the view that the charity is a going concern.☐

Approved by the trustees on 12th January 2026 and signed on their behalf by:



Katharine Griggs

Chair of the Trustees

LATIN LINK INTERNATIONAL REPORT OF THE INDEPENDENT EXAMINER FOR THE YEAR ENDED 31 MARCH 2025

I report on the accounts of Latin Link International for the year ended 31 March 2025 which are set out on pages 6 to 11.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 145(1)(a) of the 2011 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from 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 I do not express an audit opinion on the view given by the accounts.

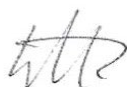
Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Name: Greville Parmenter ACMA, BA (Hons)
Address: 86 Okus Road, Swindon, Wiltshire, SN1 4JP

Date: 13th January 2026

LATIN LINK INTERNATIONAL
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

Page 6

	Notes	Unrestricted Funds £	Designated Funds £	Total 2025 £	Total 2024 £
Incoming resources					
Incoming resources from generated funds:					
<i>Voluntary income:</i>					
Donations				-	
Investment income		822	-	822	205
Sundry income		79	-	79	
		901	-	901	205
<i>Activities for generating funds:</i>		-	-	-	
Incoming resources from charitable activities:					
Britain & Ireland		31,447		31,447	34,583
Switzerland		7,796		7,796	8,512
Other Country Teams		5,051		5,051	5,486
Total incoming resources		45,195	-	45,195	48,786
Resources expended					
Costs of generating funds:	2	-		-	-
Charitable activities				-	-
Leadership			42,231	42,231	18,386
Assembly and events			4,152	4,152	1,519
General (Office) Fund	2	7,471	-	7,471	8,653
Total resources expended		7,471	46,383	53,854	28,558
Net income/(expenditure) before other recognised gains	3	37,724	(46,383)	(8,659)	20,228
Realised (losses)				-	-
Net income/expenditure for the year		37,724	(46,383)	(8,659)	20,228
Transfers between funds		(39,771)	39,771	-	-
Net incoming/(outgoing) resources before other recognised gains		(2,047)	(6,612)	(8,659)	20,228
Unrealised gains on investments		-	-	-	-
Net movement in funds		(2,047)	(6,612)	(8,659)	20,228
Reconciliation of funds					
Total funds brought forward		60,668	94,866	155,534	135,306
FUND BALANCES CARRIED FORWARD		58,621	88,254	146,875	155,534

The statement of financial activities includes all gains and losses in the year.
All incoming resources and resources expended derive from continuing activities.

LATIN LINK INTERNATIONAL

BALANCE SHEET AT 31 MARCH 2025

Page 7

	Notes	2025 £	2024 £
FIXED ASSETS			
Tangible Assets	6	-	-
Investments		<u>-</u>	<u>-</u>
CURRENT ASSETS			
Stock			
Debtors		31,447	34,583
Cash at bank and in hand		<u>115,823</u>	<u>121,402</u>
		<u>147,270</u>	<u>155,985</u>
Liabilities			
Creditors falling due within one year	7	395	451
Net current assets		<u>146,875</u>	<u>155,534</u>
Total assets less current liabilities			
Creditors falling due after more than one year		-	-
Net assets		<u>146,875</u>	<u>155,534</u>
The funds of the charity			
Unrestricted income funds:			
Designated	8	88,254	94,866
General	8	58,621	60,668
Total charity funds		<u>146,875</u>	<u>155,534</u>

The notes on pages 7 to 10 form part of these accounts

Approved by the Board on 12th January 2026 and signed on its behalf by:



Katharine Griggs

Chair of the Trustees

LATIN LINK INTERNATIONAL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES

a) **BASIS OF PREPARATION**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these financial statements. The financial statements have been prepared in accordance with the Charities Statement of Recommended Practice (Charities SORP (FRS 102)) and Financial Reporting Standard 102 (FRS 102).

Latin Link meets the definition of a public benefit entity under FRS 102.

b) **GOING CONCERN BASIS OF ACCOUNTING**

The trustees have considered the net incoming resources and cash flow forecasts for a period of twelve months from the date the accounts were approved. They believe that sufficient resources exist for the charity to continue its activities and meet all liabilities as they fall due for that period and therefore deem it appropriate to prepare the financial statements on a going concern basis.

c) **FUND ACCOUNTING**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

d) **INCOME RECOGNITION**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.

Investment income is included when receivable.

e) **EXPENDITURE RECOGNITION**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be recovered and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be directly allocated to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include professional fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

f) TANGIBLE FIXED ASSETS AND DEPRECIATION

Fixed assets are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £500 are not capitalised. Depreciation is provided at rates calculated to write off the costs of each asset over its expected useful life, which in all cases is estimated at 6 years.

g) LEASING AND HIRE PURCHASE COMMITMENTS

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rates of charge on the net obligations outstanding in each period.

h) DEBTORS

Debtors are included at the settlement amount due and prepayments are valued at the amount prepaid.

i) CASH AT BANK AND IN HAND

Cash at bank and in hand consists of all amounts held in banks and short term deposits with maturity value of 30 days or less.

j) CREDITORS AND PROVISIONS

Creditors and provisions are recognised where the charity has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

k) FINANCIAL INSTRUMENTS

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

m) FOREIGN CURRENCIES

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Balances denominated in foreign currencies are retranslated at the rate of exchange ruling at the balance sheet date and all differences are taken to the Statement of Financial Activities.

LATIN LINK INTERNATIONAL

NOTES TO THE ACCOUNTS (ctd)
FOR THE YEAR ENDED 31 MARCH 2025

Page 10

2 Total Resources Expended

		Emergency support	International Assembly and events	International leadership	International Office		
Costs directly allocated to activities	£		£	£	£	2025 Total £	2024 Total £
Bank Service Charges					559	559	389
Books and Publications					377	377	31
Contract Labour						-	-
Dues and Subscriptions				313		313	-
Food and accomodation			4,152	2,523		6,675	442
Professional fees				2,948	1,755	4,703	3,921
Gifts and Donations				2,768		2,768	5,084
Motor Expenses						-	-
Office Supplies				2		2	228
Postage and Delivery						-	38
Printing and Reproduction				2,085	161	2,246	262
Rent & Rates						-	-
Salaries & Wages						-	-
Software Expense					4,306	4,306	5,157
Telephone					233	233	530
Travel & Ent				29,585		29,585	11,252
Retreats & Conferences				2,007	80	2,087	1,224
Total resources expended	-	-	4,152	42,231	7,471	53,854	28,558

3 Net incoming (outgoing) resources for the year

This is stated after charging/(crediting) the following:

	2025 £	2024 £
Depreciation	-	-

4 Taxation

The charitable activities of the charity are exempt from Corporation Tax.

5 Trustee and staff information

No staff are employed by the charity. The International Team Leader is seconded from Latin Link - see note 9

No remuneration was paid to the Trustees during the year.

The amount of donations made by trustees to the charity was £nil

6 Tangible Fixed Assets

There are no tangible fixed assets

7 Creditors: Amounts falling due within one year

The only creditors with an amount falling due within one year was the Balance of Team Leader's Credit card.

2025 £	2024 £
395	451

LATIN LINK INTERNATIONAL

NOTES TO THE ACCOUNTS (ctd)

FOR THE YEAR ENDED 31 MARCH 2025

Page 11

8 Movements in Funds

	As at 01-Apr-24 £	Incoming Resources £	Outgoing Resources £	Transfers £	As at 31-Mar-25 £
Designated funds:					
International Assembly and events	36,196		(4,152)	13,558	45,602
International leadership	58,670		(42,231)	26,213	42,651
<i>Total designated funds</i>	<u>94,866</u>	<u>-</u>	<u>(46,383)</u>	<u>39,771</u>	<u>88,254</u>
Unrestricted funds:					
General / Emergency	60,668	45,195	(7,471)	(39,771)	58,621
<i>Total unrestricted funds</i>	<u>60,668</u>	<u>45,195</u>	<u>(7,471)</u>	<u>(39,771)</u>	<u>58,621</u>
Total funds	<u>155,534</u>	<u>45,195</u>	<u>(53,854)</u>	<u>-</u>	<u>146,875</u>

Purposes of Designated Funds

International Assembly:

To set aside funds each year to cover the costs of running the International assembly every 4 years and leadership conferences and events

International. Leadership :

For travel of International Team Leader and Core team to support teams plus investment in training and resources in strategic areas.

9 Related party transactions

Latin Link International is connected to Latin Link, charity number 1020826, as the International Team Leader is employed by them but seconded to Latin Link International. The value of this secondment was £12,135 for the year.

Latin Link pay a fee each year for each of its members and the amount of £31,447 is included in income. This is paid in arrears and is also included in debtors.

LATIN LINK INTERNATIONAL

England & Wales - Charity number 237483

Accounts

LATIN LINK INTERNATIONAL

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

Registered Charity No. 237483



LATIN LINK INTERNATIONAL REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

The trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 March 2024

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Raymond Miller

Patricia King (Treasurer)

International Team Leader:

Suzanne Potter

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Bank of Scotland, West End Office, St James' Gate

14 - 16 Cockspur Street, LONDON SW1Y 5BL

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The International Assembly made up of representatives from all the Country Teams affiliated to Latin Link International meets every four years, and one of the points of business of this gathering is the election of members to the International Forum, which has responsibility to oversee the work of the International Team Leader and to champion the direction of the fellowship until the next International Assembly. Members of the International Forum who are resident in the UK are appointed as official trustees of Latin Link International

Trustees induction and Training

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Volunteers

All the work of the charity is done by members of country teams on a voluntary basis alongside their other ministries.

Public benefit

In fulfilling their roles and responsibilities during the year in question, the trustees have taken due regard of the Charity Commission's guidance on public benefit.

**LATIN LINK INTERNATIONAL
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024 (cont'd)**

Page 2

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We do this by supporting our country teams and individual members, through our regular activities of online meetings with team leaders, short term mission coordinators, mission mobilisers, member care facilitators, occasional training workshops, visits to teams, and production of our annual prayer calendar.

The vision of the charity as a community with a calling is:

To be enabling the Latin American Church, flourishing in depth and numbers, to better fulfil its mission in the world.

To this end, we have set 3 strategic goals for 2022-2026. They are:

1. To listen to God, the Latin American church and each other, adapting our ways of doing things in response to God's action and a changing world,
2. To increase our mobilization for missions, particularly amongst Latin Americans (including diaspora) communities,
3. To strengthen member care and enhance members experience of community at all levels of Latin Link.

LATIN LINK INTERNATIONAL

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2024 (cont'd)

Page 3

ACHIEVEMENTS AND PERFORMANCE

In the area of listening (strategic goal 1), the Latin Link International Core team met virtually on a fortnightly basis, and met in person in Brazil in November 2023 to review progress and plan. The Core team also took time to reflect and pray for each Latin Link team, as well as to plan for our leaders event due in November 2024.

In May, the Latin Link Week of Prayer was held and included the opportunity for the whole Latin Link community to meet together virtually. We also launched a prayer channel in Spanish and Portuguese, using Telegram with information and prayer requests for our Latin American members, linking us with supporters in Latin America.

During the year, the International Team Leader (ITL) made 8 different visits to our country teams, sometimes coinciding with their annual team conferences. During one of those visits, we supported a team in offering the 'Sharpening Your Interpersonal Skills' course, to their members. The ITL also attended a COMIBAM event in Costa Rica, connecting with other mission agencies and colleagues.

In 2023, the Core team and working group continued a consultation process, using the services of an external consultant. The process involved one to one interviews, focus groups, and an online questionnaire, with many of our members as well as ex-members, friends, colleagues, partner projects and churches. There have been a few delays in the process but we are now hopeful to work through the results and move on to the next stage of the process in 2024.

We held our first meeting of our International Advisory Board (made up of Latin American leaders) in May 2023, listening to their views regarding our strategic goals.

The Core team and trustees wrote and updated a number of policy documents. We also began to investigate, and took legal advice regarding possible changes of our registration to a Charitable Incorporated Organization. We consulted our members regarding the possible changes, and now intend to follow up during 2024.

In the area of mobilization (strategic goal 2), we organised our first international 'Connecting Step' team with participants from different countries. We also encouraged our Brazil team to send their first Step team. Both were ways of expanding our accessibility from within Latin America, and expanding our fellowship. We produced a recruitment pack for new Short Term Coordinators and Mission Mobilizers, and continue to recruit for these roles. We recruited and trained a new Short Term Coordinator in Colombia. We continue to partner with Scatter Global and are looking to recruit members to be sent in international employment opportunities.

Our international communications team provided training for our Short Term Coordinators and Mission Mobilizers regarding the use of social media to promote our programmes and expand our reach. The communications team also produced a series of digital resources for our Mission Mobilisers. We also enabled a group from different country teams to work together to develop some resources and guidelines for involving volunteers in our work.

In the area of member care and community (strategic goal 3), 6 members of Latin Link continued in the third year of Harry Hoffman's CARE course funded by Latin Link International, and training was provided to the Member Care Facilitators in regular zoom meetings by the International Member Care Team.

Over the course of the year, our International Member care team organised different virtual workshops for members about stress and bringing up third culture kids (in Spanish). We also facilitated support groups for those going through transitions, and for parents of third culture kids (English speakers).

We arranged and covered the cost for a number of psychological assessments undertaken by external professionals recognising some signs of burn out amongst some of our members, as the long term effects of the COVID pandemic show themselves. In response to individual cases, ongoing counselling or support was arranged where appropriate.

**LATIN LINK INTERNATIONAL
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024 (cont'd)**

Page 4

The ITL supported 4 teams in leadership transitions. The Core team member care coordinator provided or arranged mediation processes within 2 country team leadership teams.

We held 2 virtual 'Times Together' throughout the year to enable members in different teams to connect. We also organised 2 leadership connect groups as well as regular meetings for leaders, short-term coordinators and mobilizers, and member care facilitators to help build a sense of community.

We are also in the process of developing a new partnership with a similar organisation in the Netherlands to enable members sent from that country and to expand our international fellowship.☐

FINANCIAL REVIEW

The work of Latin Link International is largely funded from membership fees from Country Teams and with a small proportion of income from voluntary giving from partner churches, friends and supporters and occasional grants from various trusts and foundations .

The main costs during the year in question relate to the work of the International Team Leader and the Core Team providing leadership support to the country teams as well as developing international policy and best practice. As the charity operates on an international basis, travel costs for meetings of the Core Team, to visit country teams, and to attend relevant international conferences, have been one particular item of significance in the current year.

Reserves Policy

The trustees have examined the charity's requirements for reserves in the light of the main risks that face the charity and updated its reserves policy in 2023. The current balance of budgeted undesignated reserves of £60,668 is well in excess of the target of 45-55% of predicted income from members' fees.☐

Going Concern

The trustees have reviewed the circumstances of the charity and consider that adequate resources continue to be available to fund the activities for the foreseeable future. The trustees are of the view that the charity is a going concern.☐

Approved by the trustees on 25th November 2024 and signed on their behalf by:



Katharine Griggs
Chair of the Trustees

LATIN LINK INTERNATIONAL
REPORT OF THE INDEPENDENT EXAMINER
FOR THE YEAR ENDED 31 MARCH 2024

Page 5

I report on the accounts of Latin Link International for the year ended 31 March 2024 which are set out on pages 6 to 11.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 145(1)(a) of the 2011 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from 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 I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Name: Greville Parmenter ACMA, BA (Hons)
Address: 86 Okus Road, Swindon, Wiltshire, SN1 4JP

Date: 2nd December 2024

LATIN LINK INTERNATIONAL
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

Page 6

	Notes	Unrestricted Funds £	Designated Funds £	Total 2024 £	Total 2023 £
Incoming resources					
Incoming resources from generated funds:					
<i>Voluntary income:</i>					
Donations				-	
Investment income		205	-	205	-
Sundry income			-		1,270
		205	-	205	1,270
<i>Activities for generating funds:</i>					
		-	-	-	
Incoming resources from charitable activities:					
Britain & Ireland		34,583		34,583	30,327
Switzerland		8,512		8,512	7,585
Other Country Teams		5,486		5,486	3,557
Total incoming resources		48,786	-	48,786	42,739
Resources expended					
Costs of generating funds:					
	2	-		-	-
Charitable activities					
Leadership			18,386	18,386	23,071
Assembly and events			1,519	1,519	
General (Office) Fund	2	8,653	-	8,653	5,651
Total resources expended		8,653	19,905	28,558	28,722
Net income/(expenditure) before other recognised gains	3	40,133	(19,905)	20,228	14,017
Realised (losses)				-	-
Net income/expenditure for the year		40,133	(19,905)	20,228	14,017
Transfers between funds		(42,932)	42,932	-	-
Net incoming/(outgoing) resources before other recognised gains		(2,799)	23,027	20,228	14,017
Unrealised gains on investments		-	-	-	-
Net movement in funds		(2,799)	23,027	20,228	14,017
Reconciliation of funds					
Total funds brought forward		63,467	71,839	135,306	189,282
					-
FUND BALANCES CARRIED FORWARD		60,668	94,866	155,534	203,299

The statement of financial activities includes all gains and losses in the year.
All incoming resources and resources expended derive from continuing activities.

LATIN LINK INTERNATIONAL
BALANCE SHEET AT 31 MARCH 2024

Page 7

	Notes	2024 £	2023 £
FIXED ASSETS			
Tangible Assets	6	-	-
Investments		<u>-</u>	<u>-</u>
CURRENT ASSETS			
Stock			
Debtors		34,583	21,857
Cash at bank and in hand		<u>121,402</u>	<u>113,518</u>
		<u>155,985</u>	<u>135,375</u>
Liabilities			
Creditors falling due within one year	7	451	69
Net current assets			
		<u>155,534</u>	<u>135,306</u>
Total assets less current liabilities			
Creditors falling due after more than one year		-	-
Net assets			
		<u>155,534</u>	<u>135,306</u>
The funds of the charity			
Unrestricted income funds:			
Designated	8	94,866	71,839
General	8	<u>60,668</u>	<u>63,467</u>
		155,534	135,306
Total charity funds			
		<u>155,534</u>	<u>135,306</u>

The notes on pages 8 to 11 form part of these accounts

Approved by the Board on 25th November 2024 and signed on its behalf by:



Katharine Griggs
Chair of the Trustees

LATIN LINK INTERNATIONAL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

Page 8

1. ACCOUNTING POLICIES

a) BASIS OF PREPARATION

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these financial statements. The financial statements have been prepared in accordance with the Companies Act 2006, Charities Statement of Recommended Practice (Charities SORP (FRS 102)) and Financial Reporting Standard 102 (FRS 102).

Latin Link meets the definition of a public benefit entity under FRS 102.

b) GOING CONCERN BASIS OF ACCOUNTING

The trustees have considered the net incoming resources and cash flow forecasts for a period of twelve months from the date the accounts were approved. They believe that sufficient resources exist for the charity to continue its activities and meet all liabilities as they fall due for that period and therefore deem it appropriate to prepare the financial statements on a going concern basis.

c) FUND ACCOUNTING

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

d) INCOME RECOGNITION

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.

Investment income is included when receivable.

e) EXPENDITURE RECOGNITION

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be recovered and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be directly allocated to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include professional fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

f) TANGIBLE FIXED ASSETS AND DEPRECIATION

Fixed assets are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £500 are not capitalised. Depreciation is provided at rates calculated to write off the costs of each asset over its expected useful life, which in all cases is estimated at 6 years.

g) LEASING AND HIRE PURCHASE COMMITMENTS

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rates of charge on the net obligations outstanding in each period.

h) DEBTORS

Debtors are included at the settlement amount due and prepayments are valued at the amount prepaid.

i) CASH AT BANK AND IN HAND

Cash at bank and in hand consists of all amounts held in banks and short term deposits with maturity value of 30 days or less.

j) CREDITORS AND PROVISIONS

Creditors and provisions are recognised where the charity has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

k) FINANCIAL INSTRUMENTS

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

l) FOREIGN CURRENCIES

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Balances denominated in foreign currencies are retranslated at the rate of exchange ruling at the balance sheet date and all differences are taken to the Statement of Financial Activities.

LATIN LINK INTERNATIONAL
NOTES TO THE ACCOUNTS (ctd)
FOR THE YEAR ENDED 31 MARCH 2024

Page 10

2 Total Resources Expended

Costs directly allocated to activities	International Assembly and events £	International leadership £	General / International Office £	2024 Total £	2023 Total £
Bank Service Charges			389	389	1,212
Books and Publications			31	31	882
Contract Labour				-	-
Dues and Subscriptions				-	-
Food		336	106	442	163
Professional fees		3,621	300	3,921	16,470
Gifts and Donations		406	4,678	5,084	-
Motor Expenses				-	-
Office Supplies		228		228	-
Postage and Delivery			38	38	-
Printing and Reproduction			262	262	-
Rent & Rates				-	-
Salaries & Wages				-	-
Software Expense		2,838	2,319	5,157	2,938
Telephone			530	530	334
Travel & Ent	1,519	9,733		11,252	56,577
Retreats & Conferences		1,224		1,224	18,139
Total resources expended	1,519	18,386	8,653	28,558	96,715

3 Net incoming (outgoing) resources for the year

This is stated after charging/(crediting) the following:

	2024 £	2023 £
Depreciation	-	-

4 Taxation

The charitable activities of the charity are exempt from Corporation Tax.

5 Trustee and staff information

No staff are employed by the charity

No remuneration was paid to the Trustees during the year.

The amount of donations made by trustees to the charity was £nil

6 Tangible Fixed Assets

There are no tangible fixed assets

7 Creditors: Amounts falling due within one year

The only creditors with an amount falling due within one year was the Balance of Team Leader's Credit card.

2024 £	2023 £
451	69

LATIN LINK INTERNATIONAL
NOTES TO THE ACCOUNTS (ctd)
FOR THE YEAR ENDED 31 MARCH 2024

Page 11

8 Movements in Funds

	As at 01-Apr-23 £	Incoming Resources £	Outgoing Resources £	Transfers £	As at 31-Mar-24 £
Designated funds:					
International Assembly and events	23,079		(1,519)	14,636	36,196
International leadership	48,760		(18,386)	28,296	58,670
<i>Total designated funds</i>	<u>71,839</u>	<u>-</u>	<u>(19,905)</u>	<u>42,932</u>	<u>94,866</u>
Unrestricted funds:					
General / Emergency	63,467	48,786	(8,653)	(42,932)	60,668
<i>Total unrestricted funds</i>	<u>63,467</u>	<u>48,786</u>	<u>(8,653)</u>	<u>(42,932)</u>	<u>60,668</u>
Total funds	<u>135,306</u>	<u>48,786</u>	<u>(28,558)</u>	<u>-</u>	<u>155,534</u>

Purposes of Designated Funds

International Assembly:

To set aside funds each year to cover the costs of running the International assembly every 4 years and leadership conferences and events

International Leadership :

For travel of International Team Leader and Core team to support teams plus investment in training and resources in strategic areas.

LATIN LINK INTERNATIONAL

England & Wales - Charity number 237483

Accounts

LATIN LINK INTERNATIONAL

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

Registered Charity No. 237483



LATIN LINK INTERNATIONAL REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

The trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 March 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Charity number 237483

Registered office: 20 Quarry Close, Rugby, Warwickshire, CV21 1DR

Trustees:

The trustees who served during the year and since the year end were as follows:

Katharine Griggs	Chair
Roland Brown	resigned 31/01/23
Patricia King	appointed 27/04/22
Raymond Miller	appointed 05/02/22

International Team Leader: Suzanne Potter

Bankers: Bank of Scotland, West End Office, St James' Gate
14 - 16 Cockspur Street, LONDON SW1Y 5BL

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

First registered as a charity in March 1965 as the Evangelical Union of South America (EUSA), the name was changed to Latin Link International in March 2002 when the current constitution was adopted by its International Assembly, a representative group of all the Country Teams that make up Latin Link

Recruitment and Appointment of Trustees

The International Assembly made up of representatives from all the Country Teams affiliated to Latin Link International meets every four years and one of the main businesses of this gathering is the election of members to the International Forum, which has responsibility to oversee the work of the International Team Leader and to champion the direction of the fellowship until the next International Assembly. Members of the International Forum who are resident in the UK are appointed as official trustees of Latin Link International.

Trustees induction and Training

Most of the trustees are already familiar with the work of Latin Link International due to their membership or former membership of one of the country teams. All trustees are nevertheless provided with copies of the International handbook which forms part of the constitution of the charity and with guidance from the charity commission concerning the roles of trustees

Public Benefit

In fulfilling their roles and responsibilities during the year in question, the trustees have taken due regard of the Charity Commission's guidance on public benefit.

Safeguarding

An updated version of Latin Link's Policy for the Protection of Children and Adults with Care and Support Needs was approved by the trustees and issued in April 2022.

Risk Management

The trustees have conducted a review of the major risks to which Latin Link International is exposed, and compiled a Risk Assessment Register. Where appropriate, procedures have been established to mitigate the risks Latin Link International faces.

Organisational Structure

Day to day management of Latin Link International is in the hands of the International Team leader with support from the Core Team, a group of Latin Link missionaries selected by the International Team Leader based on their background and areas of mission and with oversight from the board of trustees.

LATIN LINK INTERNATIONAL REPORT OF THE TRUSTEES (cont'd) FOR THE YEAR ENDED 31 MARCH 2023

OBJECTIVES AND ACTIVITIES

The vision of the charity as a community with a calling is:

To be enabling the Latin American Church, flourishing in depth and numbers, to better fulfil its mission in the world.

To this end, we seek to partner with Latin American Christians for the advance of the mission of Christ by placing our members strategically in the areas of: mission mobilisation, the reduction of Bible poverty and the improvement of human dignity.

The 3 strategic goals for 2022-2026 that have been set are:

1. To listen to God, the Latin American church and each other, adapting our ways of doing things in response to God's action and a changing world,
2. To increase our mobilization for missions, particularly amongst Latin Americans (including diaspora) communities, and
3. To strengthen member care and enhance members experience of community at all levels of Latin Link.

ACHIEVEMENTS AND PERFORMANCE

The Latin Link International Core team met virtually on a fortnightly basis, and met in person in Scotland in September 2022 to review progress and set strategic goals for the next 4 years. The Core team also took time to reflect and pray for each Latin Link team, as well as to plan for our International Gathering, which took place in February 2023 in Santa Cruz Bolivia.

In May the Latin Link Week of Prayer was held and included the opportunity for the whole Latin Link community to meet together virtually. We also held 3 other virtual 'Times Together' throughout the year to enable members in different teams to connect.

6 members of Latin Link continued in the third year of Harry Hoffman's CARE course funded by Latin Link International.

Over the course of the year, our Member care team provided different virtual workshops for cross-cultural couples, and for singles. We also managed support groups for those going through transitions, and for parents of third culture kids.

We arranged and covered the cost for a number of psychological assessments undertaken by external professionals recognising some signs of burn out amongst some of our members, as the long term effects of the COVID pandemic show themselves. In response to individual cases, ongoing counselling or support was arranged where appropriate.

The International Team Leader participated in the annual conferences of 6 of our country teams. Another Core team member participated in the annual conference of another country team.

The Core team began a consultation process, using the services of an external consultant, who has undertaken a number of one to one interviews and focus groups, as well as overseen an online questionnaire, which has involved many of our members as well as ex-members, friends, colleagues, partner projects and churches. This process is ongoing, as the consultant now works through the results and data in order to report back to us during 2023.

We have also invited a number of Latin American international leaders to form an International Advisory Board for Latin Link which had its first meeting in May 2023

In February 2023, we gathered 140 of our members and partners together in Santa Cruz, Bolivia, where we enjoyed learning about topics such as preventing burn out, building organizational trust, diaspora missions, mission mobilization and new initiatives. The time together also enabled good interaction between our teams and between the core team and our members.

LATIN LINK INTERNATIONAL REPORT OF THE TRUSTEES (cont'd) FOR THE YEAR ENDED 31 MARCH 2023

FINANCIAL REVIEW

The work of Latin Link International is largely funded from membership fees from Country Teams and the occasional grants from various trusts and foundations.

The International Team Leader is self-funded so the only costs relate to the general running of the International Office and the Core Team which provides leadership support to the country teams as well as developing international policy and best practice.

The main costs during the year in question relate to the staging of the International Gathering in Bolivia in February. Other costs have included the general running of the International Office and the Core Team which provides leadership support to the country teams as well as developing international policy and best practice.

Reserves Policy

The trustees have examined the charity's requirements for reserves in the light of the main risks that face the charity, and has updated its reserves policy in recent months. The current balance of budgeted undesignated reserves of £63,467 is well in excess of the target of 45-55% of predicted income from members' fees.

Going Concern

The trustees have reviewed the circumstances of the charity and consider that adequate resources continue to be available to fund the activities for the foreseeable future. The trustees are of the view that the charity is a going concern.

Approved by the trustees on 2nd July 2023 and signed on their behalf by:

A handwritten signature in blue ink, reading 'Katharine Griggs', is centered within a light blue rectangular box.

Katharine Griggs
Director and Chair of the Trustees

LATIN LINK INTERNATIONAL REPORT OF THE INDEPENDENT EXAMINER FOR THE YEAR ENDED 31 MARCH 2023

I report on the accounts of Latin Link International for the year ended 31 March 2023 which are set out on pages 5 to 10.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 145(1)(a) of the 2011 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

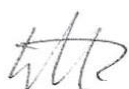
Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from 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 I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Name: Greville Parmenter ACMA, BA (Hons)
Address: 86 Okus Road, Swindon, Wiltshire, SN1 4JP
Date: 26/01/2024

LATIN LINK INTERNATIONAL
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

Page 5

	Notes	Unrestricted Funds £	Designated Funds £	Total 2023 £	Total 2022 £
Incoming resources					
Incoming resources from generated funds:					
<i>Voluntary income:</i>					
Donations		-	-	-	-
Grants received		-	-	-	-
Sundry income		1,270	-	1,270	361
		<u>1,270</u>	<u>-</u>	<u>1,270</u>	<u>361</u>
<i>Activities for generating funds:</i>		-	-	-	-
Incoming resources from charitable activities:					
Britain & Ireland		30,327		30,327	30,569
Switzerland		7,585		7,585	6,932
Other Country Teams		3,557		3,557	1,113
Total incoming resources		<u>42,739</u>	<u>-</u>	<u>42,739</u>	<u>38,975</u>
Resources expended					
Costs of generating funds:	2	-		-	-
Charitable activities				-	-
Latin American Development	2		-	-	500
International Partnership	2		-	-	10,000
International Assembly			67,993	67,993	3,749
Leadership			23,071	23,071	3,654
Capital			-	-	2,372
General (Office) Fund	2	5,651	-	5,651	5,072
Total resources expended		<u>5,651</u>	<u>91,064</u>	<u>96,715</u>	<u>25,347</u>
Net income/(expenditure) before other recognised gains	3	37,088	(91,064)	(53,976)	13,628
Realised (losses)				-	-
Net income/expenditure for the year		<u>37,088</u>	<u>(91,064)</u>	<u>(53,976)</u>	<u>13,628</u>
Transfers between funds		(24,235)	24,235	-	-
Net incoming/(outgoing) resources before other recognised gains		<u>12,853</u>	<u>(66,829)</u>	<u>(53,976)</u>	<u>13,628</u>
Unrealised gains on investments		-	-	-	-
Net movement in funds		<u>12,853</u>	<u>(66,829)</u>	<u>(53,976)</u>	<u>13,628</u>
Reconciliation of funds					
Total funds brought forward		50,614	138,668	189,282	175,654
		<u>50,614</u>	<u>138,668</u>	<u>189,282</u>	<u>175,654</u>
FUND BALANCES CARRIED FORWARD		<u>63,467</u>	<u>71,839</u>	<u>135,306</u>	<u>189,282</u>

The statement of financial activities includes all gains and losses in the year.
All incoming resources and resources expended derive from continuing activities.

LATIN LINK INTERNATIONAL
BALANCE SHEET AT 31 MARCH 2023

Page 6

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible Assets	6	-	-
Investments		<u>-</u>	<u>-</u>
CURRENT ASSETS			
Stock			
Debtors		21,857	9,505
Cash at bank and in hand		<u>113,518</u>	<u>179,797</u>
		<u>135,375</u>	<u>189,302</u>
Liabilities			
Creditors falling due within one year	7	69	20
Net current assets		<u>135,306</u>	<u>189,282</u>
Total assets less current liabilities			
Creditors falling due after more than one year		-	-
Net assets		<u>135,306</u>	<u>189,282</u>
The funds of the charity			
Unrestricted income funds:			
Designated	8	71,839	138,668
General	8	<u>63,467</u>	<u>50,614</u>
		135,306	189,282
Total charity funds		<u>135,306</u>	<u>189,282</u>

The notes on pages 7 to 10 form part of these accounts

Approved by the Board on 02 July 2023 and signed on its behalf by:



Katharine Griggs

Director and Chair of the Trustees

LATIN LINK INTERNATIONAL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES

a) **BASIS OF PREPARATION**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these financial statements. The financial statements have been prepared in accordance with the Companies Act 2006, Charities Statement of Recommended Practice (Charities SORP (FRS 102)) and Financial Reporting Standard 102 (FRS 102).

Latin Link International meets the definition of a public benefit entity under FRS 102.

b) **GOING CONCERN BASIS OF ACCOUNTING**

The trustees have considered the net incoming resources and cash flow forecasts for a period of twelve months from the date the accounts were approved. They believe that sufficient resources exist for the charity to continue its activities and meet all liabilities as they fall due for that period and therefore deem it appropriate to prepare the financial statements on a going concern basis.

c) **FUND ACCOUNTING**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

d) **INCOME RECOGNITION**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.

Investment income is included when receivable.

e) **EXPENDITURE RECOGNITION**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be recovered and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be directly allocated to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include professional fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

f) **TANGIBLE FIXED ASSETS AND DEPRECIATION**

Fixed assets are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £500 are not capitalised. Depreciation is provided at rates calculated to write off the costs of each asset over its expected useful life, which in all cases is estimated at 6 years.

g) LEASING AND HIRE PURCHASE COMMITMENTS

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rates of charge on the net obligations outstanding in each period.

h) DEBTORS

Debtors are included at the settlement amount due and prepayments are valued at the amount prepaid.

i) CASH AT BANK AND IN HAND

Cash at bank and in hand consists of all amounts held in banks and short term deposits with maturity value of 30 days or less.

j) CREDITORS AND PROVISIONS

Creditors and provisions are recognised where the charity has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

k) FINANCIAL INSTRUMENTS

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

l) PENSION

Pension contributions are paid to defined contributions schemes operated by the EMA Pension Scheme. The assets of the pension schemes are held in funds that are administered independently of the Company. Contributions to the EMA Pension Scheme and other non-funded pensions are charged to the Statement of Financial Activities in the period to which they relate.

m) FOREIGN CURRENCIES

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Balances denominated in foreign currencies are retranslated at the rate of exchange ruling at the balance sheet date and all differences are taken to the Statement of Financial Activities.

LATIN LINK INTERNATIONAL

NOTES TO THE ACCOUNTS (ctd)
FOR THE YEAR ENDED 31 MARCH 2023

Page 9

2 Total Resources Expended

Costs directly allocated to activities	International Assembly and events £	International leadership £	International Office (General) £	2023 Total £	2022 Total £
Bank Service Charges			1,212	1,212	317
Books and Publications			882	882	389
Contract Labour			-	-	2,357
Dues and Subscriptions			-	-	6
Food			163	163	
Professional fees	6,823	9,287	360	16,470	6,788
Gifts and Donations			-	-	2,451
Motor Expenses			-	-	
Office Supplies		-	-	-	1,881
Postage and Delivery			-	-	37
Printing and Reproduction			-	-	213
Rent & Rates			-	-	
Salaries & Wages			-	-	
Software Expense		238	2,700	2,938	1,240
Telephone			334	334	24
Travel & Ent	45,251	11,326		56,577	6,347
Retreats & Conferences	15,919	2,220		18,139	2,797
				-	
Total resources expended	-	-	67,993	23,071	5,651
				96,715	24,847

3 Net incoming (outgoing) resources for the year

This is stated after charging/(crediting) the following:

	2023 £	2022 £
Depreciation	-	-

4 Taxation

The charitable activities of the charity are exempt from Corporation Tax.

5 Trustee and staff information

No staff are employed by the charity

No remuneration was paid to the Trustees during the year.

The amount of donations made by trustees to the charity was £nil

6 Tangible Fixed Assets

There are no tangible fixed assets

7 Creditors: Amounts falling due within one year

The only creditors with an amount falling due within one year was the Balance of Team Leader's Credit card.

2023 £	2022 £
69	20

LATIN LINK INTERNATIONAL

NOTES TO THE ACCOUNTS (ctd)

FOR THE YEAR ENDED 31 MARCH 2023

Page 10

8 Movements in Funds

	As at 1 April 2022 £	Incoming Resources £	Outgoing Resources £	Transfers £	As at 31 March 2023 £
Designated funds:					
Latin America Development	7,374		-	(7,374)	-
International Assembly and events	54,628		(67,993)	36,444	23,079
International Leadership	31,794		(23,071)	40,037	48,760
Capital	5,502		-	(5,502)	-
Critical Incidents	7,874		-	(7,874)	-
Formation of leaders	7,874		-	(7,874)	-
Leadership conference 2024	23,622			(23,622)	-
<i>Total designated funds</i>	<u>138,668</u>	<u>-</u>	<u>(91,064)</u>	<u>24,235</u>	<u>71,839</u>
Unrestricted funds:					
	-				-
General / Emergency	50,614	42,739	(5,651)	(24,235)	63,467
<i>Total unrestricted funds</i>	<u>50,614</u>	<u>42,739</u>	<u>(5,651)</u>	<u>(24,235)</u>	<u>63,467</u>
Total funds	<u>189,282</u>	<u>42,739</u>	<u>(96,715)</u>	<u>-</u>	<u>135,306</u>

Purposes of Designated Funds

Latin America Development: Support pioneering work in countries where Latin Link has no country teams

International. Leadership : For travel of International Team Leader and Core team to support teams plus investment in training and resources in strategic areas.

International Assembly and Events: To set aside funds each year to cover the costs of running the International assembly every 4 years

Capital fund: Funds set aside from the sale of freehold property for specific office equipment/materials that cannot be capitalised.

Critical Incidents: To enable response to any critical or emergency incident

Formation of leaders: Fund to support training and development of leaders from Latin America

Leadership conference 2024: Accumulation of funds to facilitate the meeting of Latin Link team leaders in 2024

During the year trustees decided to reallocate the funds and have amalgamated some of them together to better reflect how the charity operates. The Capital and Critical Incidents funds have been redesignated to Generals Funds as it now incorporates Emergencies. The Leadership Conference 2024 funds has been moved to International Assembly as they are both significant events. Latin American Development and Formation of Leaders have been incorporated into International Leadership.

LATIN LINK INTERNATIONAL

England & Wales - Charity number 237483

Accounts

LATIN LINK INTERNATIONAL

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

Registered Charity No. 237483



LATIN LINK INTERNATIONAL REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

The trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 March 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Charity number 237483

Registered office: 74 Whitley Road, Eastbourne, East Sussex, BN22 8NE

Trustees:

The trustees who served during the year and since the year end were as follows:

Michael Terry (Chair)
Katharine Griggs
Roland Brown

International Team Leader: Paul Turner until February 2022
Suzanne Potter from February 2022

Bankers: Bank of Scotland, West End Office, St James' Gate
14 - 16 Cockspur Street, LONDON SW1Y 5BL

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

First registered as a charity in March 1965 as the Evangelical Union of South America (EUSA), the name was changed to Latin Link International in March 2002 when the current constitution was adopted by its International Assembly, a representative group of all the Country Teams that makes up Latin Link International.

Recruitment and Appointment of Trustees

The International Assembly made up of representatives from all the Country Teams affiliated to Latin Link International meets every four years and one of the main businesses of this gathering is the election of members to the Forum, our equivalent of a trustees' board who have responsibility to oversee the work of the International Team Leader and to champion the direction of the fellowship until the next International Assembly. Currently two members of the International Forum are also Trustees.

Trustees Induction and Training

Most of the trustees are already familiar with the work of Latin Link International due to their membership or former membership of one of the country teams. All trustees are nevertheless provided with copies of our governing document (handbook) and are expected to attend trustees meetings which are held via zoom.

LATIN LINK INTERNATIONAL REPORT OF THE TRUSTEES (cont'd) FOR THE YEAR ENDED 31 MARCH 2022

Risk Management

The trustees have conducted a review of the major risks to which Latin Link International is exposed. Where appropriate, procedures have been established to mitigate the risks International faces.

Organisational Structure

Day to day management of Latin Link International is in the hands of the International Team leader with support from the Core Team, a group of Latin Link missionaries selected by the International Team Leader based on their background and areas of mission.

OBJECTIVES AND ACTIVITIES

The vision of the charity as a community with a calling is:

To be enabling the Latin American Church, flourishing in depth and numbers, to better fulfil its mission in the world.

To this end, we seek to partner with Latin American Christians for the advance of the mission of Christ by placing people strategically in the areas of: mission mobilisation, the reduction of Bible poverty and the improvement of human dignity.

Our Strategy is to grow healthy teams, through focus on team life and recruitment, of individuals working in strategic ministries, particularly in leadership development and justice, and supported by a strong organisational structure.

ACHIEVEMENTS AND PERFORMANCE

Throughout the year, we continued to be affected by the global Coronavirus pandemic. The International Team Leader and his Core Team worked closely with Latin Link country teams to respond to the ongoing impact of the pandemic. Guidance and advice was provided to the whole Latin Link community. During the period, 26 members (adding to 60 members the previous year) received COVID debriefs, funded by Latin Link International.

The Latin Link International Core Team met virtually for extended meetings during April 2021 to review progress against our strategic objectives. The Core Team took time to reflect and pray for each Latin Link team.

In May the Latin Link Week of Prayer was held with an opportunity for the whole Latin Link community to meet together online during the week.

15 members of Latin Link continued in the second year of Harry Hoffman's CARE course funded by Latin Link International.

29 members of Latin Link received training in Risk Assessment and Management in either English or Spanish, funded by Latin Link International.

Over the course of 2021 our Human Dignity team provided resources and support for country teams.

During the year some of Latin Link's European team leaders underwent a consultation with Nextmove to develop understanding regarding a move towards work amongst and through diaspora groups.

The International Team Leader along with the Member Care Coordinator participated in various of the country team conferences which all took place virtually this year.

Latin Link's International Forum oversaw the search process for a new International Team Leader who was installed in the role in February 2022 during our virtual International Assembly. They also oversaw a process to elect new members of the International Forum, to begin in February 2022.

LATIN LINK INTERNATIONAL REPORT OF THE TRUSTEES (cont'd) FOR THE YEAR ENDED 31 MARCH 2022

FINANCIAL REVIEW

The work of Latin Link International is largely funded from membership fees from Country Teams and voluntary giving from partner churches, friends and supporters of the International Team Leader and the occasional grants from various trusts and foundations for which the fellowship is ever so grateful.

Income is down primarily as a result of lower fees from countries outside the UK who have sent less people on the Stride programme as a consequence of the pandemic. Expenditure is up through offering COVID debriefs to all Stay members who wanted one and the additional costs from the International Assembly which was held during the year. However, all costs were still covered and a small surplus is shown for the year.

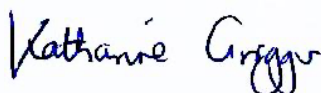
Reserves Policy

The trustees have examined the charity's requirements for reserves in the light of the main risks that face the charity. The current budgeted reserve of £50,614 is well in excess of the target of 3 months of General office expenditure.

Going Concern

The trustees have reviewed the circumstances of the charity and consider that adequate resources continue to be available to fund the activities for the foreseeable future. This includes whatever changes might have to be implemented due to the COVID-19 pandemic. The trustees are of the view that the charity is a going concern.

Approved by the trustees on 02 July 2022 and signed on their behalf by:

A handwritten signature in blue ink that reads "Katharine Griggs". The signature is written in a cursive style with a large 'K' and a long, flowing 'G'.

Katharine Griggs
Director and Chair of the Trustees

**LATIN LINK INTERNATIONAL
REPORT OF THE INDEPENDENT EXAMINER
FOR THE YEAR ENDED 31 MARCH 2022**

I report on the accounts of Latin Link International for the year ended 31 March 2022 which are set out on pages 5 to 10.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 145(1)(a) of the 2011 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from 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 I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Name: Greville Parmenter ACMA, BA (Hons)
Address: 86 Okus Road, Swindon, Wiltshire, SN1 4JP

Date: 22/01/2023

LATIN LINK INTERNATIONAL
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

Page 5

	Notes	Unrestricted Funds £	Designated Funds £	Total 2022 £	Total 2021 £
Incoming resources					
Incoming resources from generated funds:					
<i>Voluntary income:</i>					
Donations				-	790
Grants received		-	-	-	-
Sundry income		361	-	361	3,454
		<u>361</u>	<u>-</u>	<u>361</u>	<u>4,244</u>
<i>Activities for generating funds:</i>		-	-	-	
Incoming resources from charitable activities:					
Britain & Ireland		30,569		30,569	32,490
Switzerland		6,932		6,932	9,876
Other Country Teams		1,113		1,113	4,800
Total incoming resources		<u>38,975</u>	<u>-</u>	<u>38,975</u>	<u>51,410</u>
Resources expended					
Costs of generating funds:	2	-		-	-
Charitable activities					
Latin American Development	2		500	500	500
Critical Incidents			-	-	-
Formation of leaders			-	-	-
International Partnership	2		10,000	10,000	4,819
International Assembly			3,749	3,749	-
Leadership			3,654	3,654	-
Capital			2,372	2,372	2,469
General (Office) Fund	2	5,072	-	5,072	1,647
Total resources expended		<u>5,072</u>	<u>20,275</u>	<u>25,347</u>	<u>9,435</u>
Net income/(expenditure) before other recognised gains	3	33,903	(20,275)	13,628	41,975
Realised (losses)				-	-
Net income/expenditure for the year		<u>33,903</u>	<u>(20,275)</u>	<u>13,628</u>	<u>41,975</u>
Transfers between funds		(10,015)	10,015	-	-
Net incoming/(outgoing) resources before other recognised gains		<u>23,888</u>	<u>(10,260)</u>	<u>13,628</u>	<u>41,975</u>
Unrealised gains on investments		-	-	-	-
Net movement in funds		<u>23,888</u>	<u>(10,260)</u>	<u>13,628</u>	<u>41,975</u>
Reconciliation of funds					
Total funds brought forward		26,726	148,928	175,654	133,679
					-
FUND BALANCES CARRIED FORWARD		<u>50,614</u>	<u>138,668</u>	<u>189,282</u>	<u>175,654</u>

The statement of financial activities includes all gains and losses in the year.
All incoming resources and resources expended derive from continuing activities.

LATIN LINK INTERNATIONAL
BALANCE SHEET AT 31 MARCH 2022

Page 6

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible Assets	6	-	-
Investments		<u>-</u>	<u>-</u>
CURRENT ASSETS			
Stock			
Debtors		9,505	12,754
Cash at bank and in hand		<u>179,797</u>	<u>163,162</u>
		<u>189,302</u>	<u>175,916</u>
Liabilities			
Creditors falling due within one year	7	20	262
Net current assets			
		<u>189,282</u>	<u>175,654</u>
Total assets less current liabilities			
Creditors falling due after more than one year		-	-
Net assets			
		<u>189,282</u>	<u>175,654</u>
The funds of the charity			
Unrestricted income funds:			
Designated	8	138,668	148,928
General	8	<u>50,614</u>	<u>26,726</u>
		189,282	175,654
Total charity funds			
		<u>189,282</u>	<u>175,654</u>

The notes on pages 7 to 10 form part of these accounts

Approved by the Board on 02 July 2022 and signed on its behalf by:



Katharine Griggs
Director and Chair of the Trustees

LATIN LINK INTERNATIONAL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES

a) **BASIS OF PREPARATION**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these financial statements. The financial statements have been prepared in accordance with the Companies Act 2006, Charities Statement of Recommended Practice (Charities SORP (FRS 102)) and Financial Reporting Standard 102 (FRS 102).

Latin Link meets the definition of a public benefit entity under FRS 102.

b) **GOING CONCERN BASIS OF ACCOUNTING**

The trustees have considered the net incoming resources and cash flow forecasts for a period of twelve months from the date the accounts were approved. They believe that sufficient resources exist for the charity to continue its activities and meet all liabilities as they fall due for that period and therefore deem it appropriate to prepare the financial statements on a going concern basis.

c) **FUND ACCOUNTING**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

d) **INCOME RECOGNITION**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.

Investment income is included when receivable.

e) **EXPENDITURE RECOGNITION**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be recovered and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be directly allocated to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include professional fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

f) TANGIBLE FIXED ASSETS AND DEPRECIATION

Fixed assets are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £500 are not capitalised. Depreciation is provided at rates calculated to write off the costs of each asset over its expected useful life, which in all cases is estimated at 6 years.

g) LEASING AND HIRE PURCHASE COMMITMENTS

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rates of charge on the net obligations outstanding in each period.

h) DEBTORS

Debtors are included at the settlement amount due and prepayments are valued at the amount prepaid.

i) CASH AT BANK AND IN HAND

Cash at bank and in hand consists of all amounts held in banks and short term deposits with maturity value of 30 days or less.

j) CREDITORS AND PROVISIONS

Creditors and provisions are recognised where the charity has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

k) FINANCIAL INSTRUMENTS

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

l) PENSION

Pension contributions are paid to defined contributions schemes operated by the EMA Pension Scheme. The assets of the pension schemes are held in funds that are administered independently of the Company. Contributions to the EMA Pension Scheme and other non-funded pensions are charged to the Statement of Financial Activities in the period to which they relate.

m) FOREIGN CURRENCIES

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Balances denominated in foreign currencies are retranslated at the rate of exchange ruling at the balance sheet date and all differences are taken to the Statement of Financial Activities.

LATIN LINK INTERNATIONAL

NOTES TO THE ACCOUNTS (ctd)
FOR THE YEAR ENDED 31 MARCH 2022

Page 9

2 Total Resources Expended

	Latin America Dev't	Critical Incidents	Formation of Leaders	Interna'l Partnership	Interna'l Assembly	Leadership	Capital	General (Office) Fund	2022 Total £	2021 Total £	
Costs directly allocated to activities	£	£	£	£	£		£	£			
Bank Service Charges				229		15	15	58	317	123	
Books and Publications						16		373	389	195	
Contract Labour							2,357		2,357	2,574	
Dues and Subscriptions								6	6		
Food								-	-	-	
Professional fees				6,716				72	6,788	1,588	
Gifts and Donations	500			2,285				166	2,951	2,031	
Motor Expenses								-	-	-	
Office Supplies								1,881	1,881	-	
Postage and Delivery								37	37	63	
Printing and Reproduction								213	213	270	
Rent & Rates								-	-	-	
Salaries & Wages								-	-	-	
Software Expense								1,240	1,240	624	
Telephone								24	24	10	
Travel & Ent					3,749	2,355		243	6,347	(98)	
Retreats & Conferences				770		1,268		759	2,797	2,055	
Total resources expended	-	500	-	-	10,000	3,749	3,654	2,372	5,072	25,347	9,435

3 Net incoming (outgoing) resources for the year

This is stated after charging/(crediting) the following:

	2022 £	2021 £
Depreciation	-	-

4 Taxation

The charitable activities of the charity are exempt from Corporation Tax.

5 Trustee and staff information

No staff are employed by the charity

No remuneration was paid to the Trustees during the year.

The amount of donations made by trustees to the charity was £nil

6 Tangible Fixed Assets

There are no tangible fixed assets

7 Creditors: Amounts falling due within one year

	2022 £	2021 £
The only creditors with an amount falling due within one year was the Balance of Team Leader's Credit card.	20	262

LATIN LINK INTERNATIONAL

NOTES TO THE ACCOUNTS (ctd)

Page 10

FOR THE YEAR ENDED 31 MARCH 2022

8 Movements in Funds

	At 1 April 2021 £	£	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 March 2022 £
Designated funds:						
Latin America Development	7,874			(500)		7,374
International Partnership/Member support	7,874			(10,000)	2,126	-
International Assembly	58,377			(3,749)		54,628
International Leadership	27,559			(3,654)	7,889	31,794
Capital	7,874			(2,372)		5,502
Critical Incidents	7,874			-		7,874
Formation of leaders	7,874			-		7,874
Leadership conference 2024	23,622					23,622
Total designated funds	148,928		-	(20,275)	10,015	138,668
Unrestricted funds:						
	-					-
General / Office Funds	26,726		38,975	(5,072)	(10,015)	50,614
Total unrestricted funds	26,726		38,975	(5,072)	(10,015)	50,614
Total funds	175,654		38,975	(25,347)	-	189,282

Purposes of Designated Funds

Latin America Development: Support pioneering work in countries where Latin Link has no country teams

International Partnership / Member Support: Fund to help meet the needs of underfunded members (health insurance, pension, travel home).

International Assembly: To set aside funds each year to cover the costs of running the International assembly every four years.

Capital fund: Funds set aside from the sale of freehold property for specific office equipment/materials that cannot be capitalised.

Int Leadership funds : For travel of International team leader and Core team

Critical Incidents: To enable response to any critical or emergency incident

Formation of leaders: Fund to support training and development of leaders from Latin America

Leadership conference 2024: Accumulation of funds to facilitate the meeting of Latin Link team leaders in 2024

LATIN LINK INTERNATIONAL

England & Wales - Charity number 237483

Accounts

LATIN LINK INTERNATIONAL

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

Registered Charity No. 237483



LATIN LINK INTERNATIONAL REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

The trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 March 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Charity number 237483

Registered office: 74 Whitley Road, Eastbourne, East Sussex, BN22 8NE

Trustees:

The trustees who served during the year and since the year end were as follows:

Michael Terry (Chair)
Katherine Griggs
Roland Brown

International Team Leader: Paul Turner

Bankers: Bank of Scotland, West End Office, St James' Gate
14 - 16 Cockspur Street, LONDON SW1Y 5BL

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

First registered as a charity in March 1965 as the Evangelical Union of South America (EUSA), the name was changed to Latin Link International in March 2002 when the current constitution was adopted by its International Assembly, a representative group of all the Country Teams that make up Latin Link International.

Recruitment and Appointment of Trustees

The International Assembly made up of representatives from all the Country Teams affiliated to Latin Link International meets every four years and one of the main businesses of this gathering is the election of members to the Forum, our equivalent of a trustees' board who have responsibility to oversee the work of the International Team Leader and to champion the direction of the fellowship until the next International Assembly. Currently two members of the International Forum are also Trustees.

Trustees induction and Training

Most of the trustees are already familiar with the work of the Latin Link International due to their membership or former membership of one of the country teams. All trustees are nevertheless provided with copies of our governing document (handbook) and are expected to attend trustees meetings which are held via skype.

LATIN LINK INTERNATIONAL REPORT OF THE TRUSTEES (cont'd) FOR THE YEAR ENDED 31 MARCH 2021

Risk Management

The trustees have conducted a review of the major risks to which Latin Link International is exposed. Where appropriate, procedures have been established to mitigate the risks International faces.

Organisational Structure

Day to day management of Latin Link International is in the hands of the International Team leader with support from the core team, a group of Latin Link missionaries selected by the International Team Leader based on their background and areas of mission.

OBJECTIVES AND ACTIVITIES

The vision of the charity as a community with a calling is:

To be enabling the Latin American Church, flourishing in depth and numbers, to better fulfil its mission in the world.

To this end, we seek to partner with Latin American Christians for the advance of the mission of Christ by placing people strategically in the areas of: mission mobilisation, the reduction of Bible poverty and issues related to human dignity.

Our Strategy is to grow healthy teams, through focus on team life and recruitment, of individuals working in strategic ministries, particularly in leadership development and justice, and supported by a strong organisational structure.

ACHIEVEMENTS AND PERFORMANCE

The year was deeply affected by the global Coronavirus pandemic. The International Team Leader and his Core Team worked closely with Latin Link country teams to respond to the immediate and ongoing impact of the pandemic. Guidance and advice was provided to the whole Latin Link community.

The Latin Link International Core Team met virtually for extended meetings during April 2020 to review progress against our strategic objectives. Plans were made to have a focus on Human Dignity in 2021. The Core Team took time to reflect and pray for each Latin Link team.

In May the Latin Link Week of Prayer was held with an opportunity for the whole Latin Link community to meet together online during the week.

25 members of Latin Link signed up for Harry Hoffman's CARE course for a year funded by Latin Link International.

In November a virtual conference was hosted for Latin Link leaders over 3 days with a focus on member care, mission mobilisation and developing leaders.

A thorough revision of Latin Link's Member Care Manual was carried out and launched at the leaders conference.

During the year Latin Link's Mobilisation Team was merged with the Development in Europe Team to create the Mobilisation and Development Team. At the same time the Latin Link European team leaders started meeting regularly.

The International Team Leader along with the Member Care Coordinator participated in various of the country team conferences which all took place virtually this year.

Latin Link International covered the cost for each member to have a COVID debrief with a professional debriefer.

Latin Link's International Forum began the search process for a new International Team Leader when the current ITL finishes his term of office in February 2022.

LATIN LINK INTERNATIONAL REPORT OF THE TRUSTEES (cont'd) FOR THE YEAR ENDED 31 MARCH 2021

FINANCIAL REVIEW

The work of Latin Link International is largely funded from membership fees from Country Teams and voluntary giving from partner churches, friends and supporters of the International Team Leader and the occasional grants from various trusts and foundations for which the fellowship is ever so grateful.

Costs have reduced significantly as the International Team Leader is self-funded so the only costs relate to the general running of the International Office and the Core Team which provides leadership support to the country teams as well as developing international policy and best practice.

Reserves Policy

The trustees have examined the charity's requirements for reserves in the light of the main risks that face the charity. The current balance of undesignated reserves of £26,727 is well in excess of the target of 3 months of General office expenditure.

Going Concern

The trustees have reviewed the circumstances of the charity and consider that adequate resources continue to be available to fund the activities for the foreseeable future. This includes whatever changes might have to be implemented due to the COVID-19 pandemic. It is still early days as to what this might look like but the trustees are of the view that the charity is a going concern.

Approved by the trustees on 13 May 2021 and signed on their behalf by:

A handwritten signature in black ink, appearing to be 'M. Terry', with a long horizontal stroke extending to the right.

Michael Terry
Director and Chair of the Trustees

LATIN LINK INTERNATIONAL REPORT OF THE INDEPENDENT EXAMINER FOR THE YEAR ENDED 31 MARCH 2021

I report on the accounts of Latin Link International for the year ended 31 March 2020 which are set out on pages 5 to 10.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 145(1)(a) of the 2011 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from 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 I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Name: Greville Parmenter ACMA, BA (Hons)
Address: 86 Okus Road, Swindon, Wiltshire, SN1 4JP

Date: 06/11/2021

LATIN LINK INTERNATIONAL
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

Page 5

	Notes	Unrestricted Funds £	Designated Funds £	Total 2021 £	Total 2020 £
Incoming resources					
Incoming resources from generated funds:					
<i>Voluntary income:</i>					
Donations		790		790	624
Grants received		-	-	-	-
Sundry income		195	3,259	3,454	-
		985	3,259	4,244	624
<i>Activities for generating funds:</i>		-	-	-	
Incoming resources from charitable activities:					
Britain & Ireland		32,489		32,489	39,262
Switzerland		9,876		9,876	11,881
Other Country Teams		4,800		4,800	1,838
Total incoming resources		48,150	3,259	51,409	53,605
Resources expended					
Costs of generating funds:	2	-		-	-
Charitable activities					
Latin American Development	2		500	500	2,864
Critical Incidents			-	-	928
Formation of leaders			-	-	814
International Partnership	2		4,819	4,819	1,607
International Assembly			-	-	13,411
Leadership			-	-	14,016
Capital			2,468	2,468	-
General (Office) Fund	2	1,647	-	1,647	1,544
Total resources expended		1,647	7,787	9,434	35,184
Net income/(expenditure) before other recognised gains	3	46,503	(4,528)	41,975	18,421
Realised (losses)				-	-
Net income/expenditure for the year		46,503	(4,528)	41,975	18,421
Transfers between funds		(36,941)	36,941	-	-
Net incoming/(outgoing) resources before other recognised gains		9,562	32,413	41,975	18,421
Unrealised gains on investments		-	-	-	-
Net movement in funds		9,562	32,413	41,975	18,421
Reconciliation of funds					
Total funds brought forward		17,164	116,515	133,679	115,258
		17,164	116,515	133,679	115,258
FUND BALANCES CARRIED FORWARD		26,726	148,928	175,654	133,679

The statement of financial activities includes all gains and losses in the year.
All incoming resources and resources expended derive from continuing activities.

LATIN LINK INTERNATIONAL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES

a) **BASIS OF PREPARATION**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these financial statements. The financial statements have been prepared in accordance with the Companies Act 2006, Charities Statement of Recommended Practice (Charities SORP (FRS 102)) and Financial Reporting Standard 102 (FRS 102).

Latin Link meets the definition of a public benefit entity under FRS 102.

b) **GOING CONCERN BASIS OF ACCOUNTING**

The trustees have considered the net incoming resources and cash flow forecasts for a period of twelve months from the date the accounts were approved. They believe that sufficient resources exist for the charity to continue its activities and meet all liabilities as they fall due for that period and therefore deem it appropriate to prepare the financial statements on a going concern basis.

c) **FUND ACCOUNTING**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

d) **INCOME RECOGNITION**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.

Investment income is included when receivable.

e) **EXPENDITURE RECOGNITION**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be recovered and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be directly allocated to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include professional fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

f) TANGIBLE FIXED ASSETS AND DEPRECIATION

Fixed assets are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £500 are not capitalised. Depreciation is provided at rates calculated to write off the costs of each asset over its expected useful life, which in all cases is estimated at 6 years.

g) LEASING AND HIRE PURCHASE COMMITMENTS

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rates of charge on the net obligations outstanding in each period.

h) DEBTORS

Debtors are included at the settlement amount due and prepayments are valued at the amount prepaid.

i) CASH AT BANK AND IN HAND

Cash at bank and in hand consists of all amounts held in banks and short term deposits with maturity value of 30 days or less.

j) CREDITORS AND PROVISIONS

Creditors and provisions are recognised where the charity has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

k) FINANCIAL INSTRUMENTS

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

l) PENSION

Pension contributions are paid to defined contributions schemes operated by the EMA Pension Scheme. The assets of the pension schemes are held in funds that are administered independently of the Company. Contributions to the EMA Pension Scheme and other non-funded pensions are charged to the Statement of Financial Activities in the period to which they relate.

m) FOREIGN CURRENCIES

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Balances denominated in foreign currencies are retranslated at the rate of exchange ruling at the balance sheet date and all differences are taken to the Statement of Financial Activities.

LATIN LINK INTERNATIONAL
BALANCE SHEET AT 31 MARCH 2021

Page 6

	Notes	2021 £	2020 £
FIXED ASSETS			
Tangible Assets	6	-	-
Investments		<u>-</u>	<u>-</u>
CURRENT ASSETS			
Stock			
Debtors		12,754	9,162
Cash at bank and in hand		<u>163,162</u>	<u>124,517</u>
		<u>175,916</u>	<u>133,679</u>
Liabilities			
Creditors falling due within one year	7	262	-
Net current assets			
		<u>175,654</u>	<u>133,679</u>
Total assets less current liabilities			
Creditors falling due after more than one year		-	-
Net assets			
		<u>175,654</u>	<u>133,679</u>
The funds of the charity			
Unrestricted income funds:			
Designated	8	148,928	116,515
General	8	<u>26,726</u>	<u>17,164</u>
		175,654	133,679
Total charity funds			
		<u>175,654</u>	<u>133,679</u>

The notes on pages 7 to 10 form part of these accounts

Approved by the Board on 13 May 2021 and signed on its behalf by:



Michael Terry
Director and Chair of the Trustees

LATIN LINK INTERNATIONAL

NOTES TO THE ACCOUNTS (ctd)
FOR THE YEAR ENDED 31 MARCH 2021

Page 9

2 Total Resources Expended

	Latin America Devt	Critical Incidents	Formation of Leaders	Interna'l Partnership	Interna'l Assembly	Leadership	Capital	General (Office) Fund	2021 Total £	2020 Total £	
Costs directly allocated to activities	£	£	£	£	£	£	£	£			
Bank Service Charges								123	123	377	
Books and Publications								195	195	301	
Contract Labour				105			2,468		2,573	185	
Dues and Subscriptions									-	148	
Food								-	-	-	
Professional fees				1,588					1,588	221	
Gifts and Donations	500			1,531					2,031	411	
Motor Expenses								-	-	-	
Office Supplies									-	-	
Postage and Delivery								63	63	-	
Printing and Reproduction								270	270	679	
Rent & Rates									-	-	
Salaries & Wages								-	-	-	
Software Expense								624	624	388	
Telephone								10	10	276	
Travel & Ent								(98)	(98)		
Retreats & Conferences				1,595				460	2,055	32,198	
Total resources expended	-	500	-	-	4,819	-	-	2,468	1,647	9,434	35,184

3 Net incoming (outgoing) resources for the year

This is stated after charging/(crediting) the following:

	2021 £	2020 £
Depreciation	-	-

4 Taxation

The charitable activities of the charity are exempt from Corporation Tax.

5 Trustee and staff information

No staff are employed by the charity

No remuneration was paid to the Trustees during the year.

The amount of donations made by trustees to the charity was £nil

6 Tangible Fixed Assets

There are no tangible fixed assets

7 Creditors: Amounts falling due within one year

	2021 £	2020 £
Creditors with an amount falling due within one year	272	-

LATIN LINK INTERNATIONAL

NOTES TO THE ACCOUNTS (ctd)
FOR THE YEAR ENDED 31 MARCH 2021

Page 10

8 Movements in Funds

	At 1 April 2020 £	£	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 March 2021 £
Designated funds:						
Latin America Development	7,874			(500)	500	7,874
International Partnership/Member support	7,874			(4,819)	4,819	7,874
International Assembly	36,299		3,259	-	18,819	58,377
Int Leadership Expenses	25,315			-	2,244	27,559
Capital	7,905			(2,468)	2,437	7,874
Critical Incidents	7,874			-	0	7,874
Formation of leaders	7,874			-	0	7,874
Leadership conference 2024	15,500				8,122	23,622
Total designated funds	116,515		3,259	(7,787)	36,941	148,928
Unrestricted funds:						
	-					-
General / Office Funds	17,164		48,150	(1,647)	(36,941)	26,726
Total unrestricted funds	17,164		48,150	(1,647)	(36,941)	26,726
Total funds	133,679		51,409	(9,434)	-	175,654

Purposes of Designated Funds

Latin America Development: Support pioneering work in countries where Latin Link has no country teams

International Partnership / Member Support: Fund to help meet the needs of underfunded members (health insurance, pension, travel home).

International Assembly: To set aside funds each year to cover the costs of running the International assembly every four years.

Capital fund: Funds set aside from the sale of freehold property for specific office equipment/materials that cannot be capitalised.

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Critical Incidents: To enable response to any critical or emergency incident

Formation of leaders: Fund to support training and development of leaders from Latin America

Leadership conference 2024: Accumulation of funds to facilitate the meeting of Latin Link team leaders in 2024