

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. ☐

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)**

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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)

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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)

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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.

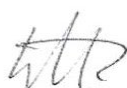
Independent examiner's statement

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

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	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

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	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.

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

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2 Total Resources Expended

		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

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NOTES TO THE ACCOUNTS (ctd)

FOR THE YEAR ENDED 31 MARCH 2025

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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.