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Annual Report 2016–17

Latin Link

Report and financial statements of the Trustees For the year ended 31 March 2017

The trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 March 2017.

Objectives and activities

Charitable objects

1. To advance the mission of Christ in and from Latin America and also among Spanish- and Portuguese-speaking people elsewhere in the world, and in particular to join in evangelism, church planting, the discipling of Christians and the training of leaders, working in partnership with Christians in Latin America.
2. To provide relief to the poor and those who are suffering hardship as a result of natural disaster, sickness, old age, or disease, or by reason of their social and economic conditions.

Vision

Our vision is to see vibrant, Bible-believing Christian communities in every part of Latin America, impacting their neighbours, their societies and the wider world.

What we do

The charity works in partnership with churches to send and receive individuals, families and teams to or from Latin American communities, to share the love of God.

This takes place through three programmes:

- **Step** – short-term mission and discipleship programme for teams, lasting 2–16 weeks;
- **Stride** – placements for individuals, couples or families, lasting 6–24 months;
- **Stay** – open-ended placements lasting three years and over. This longer-term commitment follows on from a two-year Stride.

In all three programmes, our members are involved in helping local churches and Christians to meet a diverse range of needs, from caring for streetchildren to training church leaders; from supporting university students to generating employment opportunities. This is a reflection of our commitment to integral mission; we believe that sharing the gospel includes addressing both physical and spiritual needs.

Key to our work is partnering with Latin American Christians for the advance of the mission of Christ, principally by placing people strategically in ministries of Mission Mobilisation; the Reduction of Bible Poverty; and the Increase of Human Dignity.

We seek to enable the Latin American Church, flourishing in depth and numbers, to better fulfil its mission in the world. All this was reaffirmed at our International Assembly in February 2014, and we continue to strengthen our work in these areas.

Where we work

The major area of activity is the placement of people on an ongoing basis in Latin America and Europe to work alongside local partner churches and Christian organisations.

In the year to 31 March 2017, Latin Link Britain and Ireland had 107 Latin Link members serving alongside the local church in Argentina, Bolivia, Brazil, Chile, Colombia, Costa Rica, Ecuador, Guatemala, Mexico, Nicaragua and Peru in Latin America and (in Europe) in Britain, Ireland and Spain.

Achievements and performance

Introduction

Latin Link continues to be an organisation that enables and facilitates Christians to minister in their fields of expertise and calling in Latin America, to bring transformation to individuals and communities through an encounter with Jesus.

This year, Latin Link members have been involved in many exciting and life-changing projects, drawing people to Jesus through word and deed, through behaviour and example. The gospel we share is a holistic one, combining the proclamation and demonstration of good news. Thus we seek to show an integral approach to mission, caring for both spiritual and physical needs, and not separating evangelism and social involvement.

There are too many examples to include them all in this *Annual Report*, but we hope that those we share will convey the breadth and depth of the work that Latin Link members have been involved in during this past year.

Stay programme

Stay members are involved in myriad projects, covering everything from evangelistic preaching to caring for people with disabilities, from producing biblical commentaries to youth and children's work.

Whether they are involved in short-term efforts that will bring longer-term effects, or in work that will take many years to come to completion, Stay members are in for the long haul. Here are four examples that show the diversity of work that Stay members are involved in.

Planting for the future in Peru

Juliana and Ian Horne are passionate about creation care, and have been helping local communities to combat the effects of climate change in the Andean highlands of Peru. Practically, they have worked alongside churches and people in three separate projects, planting thousands of trees on mountainsides. Juliana reports:

'The highlands of Cusco, Peru, are among the regions on the planet most affected by climate change. "Before, we knew when rains were to start and to end during the year," says one Cusco rural farmer. "This helped us in our farming. But that's no longer so. Crops don't produce well. The climate has changed." Trees provide one multi-faceted way of countering climate change and mitigating its effects.'

Stay members, 2016–17

Argentina	6
Bolivia	6
Brazil	10
Chile	1
Colombia	5
Costa Rica	4
Ecuador	1
Guatemala	4
Mexico	2
Peru	15
Spain	3
UK	7

* Does not include children aged 17 and under



'The first project involved some 350 people from Quechua communities of the Sacred Valley, dressed in bright red traditional clothing and joined by volunteers, including our family, planting 32,000 trees at 13,800 feet above sea level. This is part of a large, 14-year-old project run by a local NGO to form a forest of one million trees that will cover the bare mountains and replenish the watersheds below. Many of the Quechua families involved are evangelical Christians. They were so surprised and appreciative that other Christians were supporting them: not just in the actual planting, but also in the cost – 715 of the trees were paid for by our supporters.'



Church youth were involved in the planting

'The second initiative saw 1,500 trees planted in the highland community of Chilchicaya. Inspired by a local church worker called Marcelina, 35 people from the small church and their surrounding community, plus some church volunteers, worked from 9 to 5 planting the trees. Marcelina said: "I think that planting trees is a wonderful way to show that Christians care about others in their community, and about the environment."'

'The third project involved helping a church in its reforestation of a local mountain. Forty volunteers from different churches, including youth groups, planted 1,000 donated trees. Cesar Ramirez, youth pastor at Grau evangelical church, commented: "I was excited to be able to bring a group of 13 young people from our church youth group, because such practical opportunities are so significant and formative for the young people taking part!"'

Opening prison doors

Suzanne Windsor is seeing God open doors in the prisons in Cochabamba, Bolivia. Stay member Suzanne has been involved in prison work with women for many years through the Freehands project. But now she and her team of men and women are seeing some remarkable new developments.

'We started our "Classes for Life" in the men's jail in Cochabamba in October. We began with an eight-week course on "Self-Esteem". Over 30 inmates signed up and there were more who couldn't come because of space. We also had five prison officials watching the first class. We were concerned that the high Christian content in our material might be an issue but they seemed delighted with what we taught.'

Any further lingering doubts were silenced when Suzanne and her team were asked when they could start in the other jails around Cochabamba.

'In a planning meeting with the "Regimen" – the government body in charge of managing all of the prisons in and around Cochabamba – we were able to negotiate entry into as many prisons as we are physically able to visit and teach our courses on living our daily lives victoriously and in a way pleasing to God! We thought we would need to reduce the Christian content, but they were happy to allow us to teach whatever we wanted. Not only that, the Head of the Regimen asked if we could teach the "Self-Esteem" course to them as a group (all 22 members), as they often felt very drained by their work and needed to learn a new way of support for themselves!'



'In the past couple of weeks, with the help of the Regimen, the Freehands team has visited four men's jails and arranged to teach the life-skills courses in each over the coming year. We will visit the three larger jails once or twice a week. We went to visit the fourth jail in a village called Arani. The prison is an ancient adobe mud-brick structure a long way from anywhere. No one does anything with or for the prisoners but we've committed to visiting and teaching there one full day a month. They were excited about the idea of having classes, so I hope that we can incorporate some simple Bible study too. They were happy to pray with us before we left.'

'This is an amazing thing to happen and is a big step forward in working with the authorities. God is opening new doors for us. We have the privilege of sharing the good news of Jesus with so many people and seeing him change lives.'

Rebuilding a year on

On 16 April 2016, Ecuador was hit with a 7.8 magnitude earthquake. About 660 people died, 25,000 were injured, and many tens of thousands were made homeless.



There was a tremendous initial response from Ecuadorians. According to government figures, nearly 15,000 volunteers assisted in the relief effort. These included many from churches and Christian agencies, including the *Comité Cristiana de Emergencias* (CCE). Two Latin Link members based in Ecuador, Andrés Stäubli and Andrea Geiser, joined CCE in the relief and reconstruction efforts.

Within a short time, a rebuilding programme was put in place. Pedernales, a town just 17km from the epicentre of the quake and where Latin Link has sent Step teams in the past, was largely flattened. Gradually, however, homes and buildings have sprung up in the place of ruins. Latin Link workers have been involved in

raising funds towards targeted construction work. Ecuador team leader Katy Griggs reported:

'We are so grateful for the financial donations that have been sent from the UK. By channelling them through the Vida en Abundancia (Life in Abundance) organisation that we partner with, we have been able to maximise the funds and ensure that the money has helped some of the people most in need.'

'When I recently visited Pedernales, I was able to link up with Anita and her sister María, who are members of Cristo Salva church, which we partner with. Together we visited their 85-year-old mother, who is now living in her new home built since the earthquake.'

The church building of Cristo Salva did not escape the devastation. For a while after the earthquake, all that marked the site of the church was a hastily erected tarpaulin and a gazebo. But now the church is being rebuilt on a spacious new site on the outskirts of town.

In March, a Step team of seven young people from the UK arrived in Pedernales, to help with building work in the town.

Seeing young lives changed in Brazil

Many of the children and young people that Tim and Hannah Flatman work with are having their lives and values changed by Jesus:

'It's been an exciting few weeks at CADI (Centre for Integral Assistance and Development) in north-east Brazil. As the CADI team reaches out to the young people and children of the area, lives are being changed. One of the teenagers who is part of the CADI project recently shared his testimony:

"I accepted Jesus as my Lord before joining CADI, but I stopped attending church when my family moved house. It was a difficult time. I was addicted to video games and isolated myself from other people. The Ecosurf project [a surfing project run by CADI] helped me get closer to other people my age. Now I feel that I am part of a community of surfers. I feel valued because the pastor always greets me on the street and I have many "aunts" in CADI who care about me! Now I attend another church near me,





and I have taken three of my friends from Ecosurf there. They also accepted Jesus and continue to attend church. I also taught three other people how to surf. I like to study and maybe in the future I'll study in Europe. But I want to come back, to be a fireman and serve my community here."

Hannah adds:

'A real-life incident has prompted me to create a new devotional series on situational ethics. In what is now being called "The Parable of the Oranges", there's a story with a punch-line that could easily fit into the Scriptures.

'Following a case of trespass and petty theft of oranges ("scrumping", as the British would call it), the only CADI child to "fess up" to the incident and apologise to the owner, was rewarded with the free gift of the stolen oranges. His accomplices went without.

'This has become a very useful example, teaching children about important values such as honesty, courage and forgiveness.'

This is what Latin Link is all about: helping people to find Jesus in their everyday existence, and being transformed by the experience.

Stride programme

Striders are generally based in a project for between six and 24 months (though shorter medical electives and mini-Strides are available). Although that doesn't seem very long, Striders find that they can have a big impact – as well as being greatly impacted themselves. Here are a few Stride stories.

Lighting a fire

Dan and Katharine Harris have been working with *Niños con Destino* (Children with Destination). The holiday season brought plenty of work, as they helped over 70 children through a summer camp in Quito, Ecuador. They report:

'These last couple of months have been a busy time at the project, as over 70 children aged 5–18 years attended our summer camp. Most days we had between 40 and 50. The holiday club involves lots of different activities, including football, floorball, crafts, puppet shows/theatre, dance and mime, devotionals, skipping ropes, swimming, computing and more.

'This camp has been about having fun, but we have put a strong emphasis on continuing the children's education during the summer too. Many of the children are behind in school years, so we wanted to promote a positive attitude towards learning and help them to start the new school year well. Some time each day has been given

over to school support through fun, interactive lessons. These included science, English, reading, maths, first aid and social sciences.

'Dan ran the science lessons. These included counting spiders (sampling) and fire (solid, liquid and gas particles). They used a camp stove to heat up a block of ice, and the children watched the ice change into water, before evaporating. The children loved it! After a while, the children were lining up to join in Dan's lessons.



Fire featured at the holiday camp

Striders, 2016–17

Country	Number of Striders
Argentina	1
Bolivia	3
Brazil	1
Chile	5
Colombia	2
Costa Rica	2
Ecuador	3
Guatemala	3
Nicaragua	2
Peru	11
UK	10

* Does not include children aged 17 and under.

'I did the reading lessons. Many of the children aged up to 11 who attend the project can't read, so I was determined to help turn this round. At first, the children weren't keen on the idea of reading in their school holidays. Gradually, however, they realised that learning can be fun, as we played lots of reading games. My hope was that by the end they'd understand that reading can be for pleasure – not just for school. One of the things I did in the camp was to create a 'Reading Corner', where the children could lie on cushions on the floor to read. They liked the space to relax and often asked if they could read to me.

'Each day, we also had devotionals, where the children sang songs, heard stories from the Bible and learned memory verses.

'All in all, it's been a fantastic time that has helped the children to grow in their knowledge of the world and the Word.'



Keeping the children active at summer camp

Suffer the children...

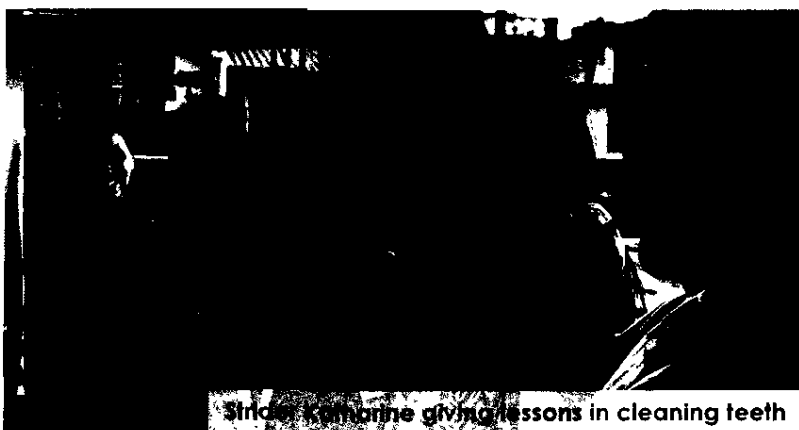
Katharine and Dan's work wasn't just for the holidays, though. They were able to show the practical, holistic nature of the work of Niños con Destino through various initiatives. Here are three:

Toothbrushes

'We noticed the children have huge holes in their molars and some have rotting front teeth. Dental products are outrageously expensive in Ecuador, so aren't affordable for many large families. So when my parents visited, they brought 40 toothbrushes and tubes of toothpaste. We held dental care chats where we discussed diet and how to brush teeth. The foundation also received a donation of mouthwashes, which we gave to each family. After the chat, I got the children to practise brushing their teeth – for some of the younger ones, this was their first time using a toothbrush! We also sent a letter home for the parents, to let them know about the toothbrushes and highlight their responsibility to teach their children to care for their teeth.

Life skills

'Niños con Destino seeks to provide educational support to the children who come along, focusing particularly on aspects not covered by the Ecuadorian school system. So, during the week, I taught a life-skills course, which had evangelistic and practical elements. We always started with a devotional, often related to the life skill we'd be covering. For example, when we learned about leadership, the devotional focused on Jesus' example as a leader. The children who attended the classes received the devotionals with enthusiasm and some commented on how important it was to them. The most practical element was the computing and programming: most of the children didn't receive any IT instruction at school. Many of the IT activities built on the lessons in life skills.



Sister Katharine giving lessons in cleaning teeth

'The classes sought to develop independent and critical thinking, leadership and teamwork, creativity and innovation, logical thinking and responsibility. The kids really embraced the lesson style, as it was so different to school classes.'

Easter garden

'In the run-up to Easter, we made an Easter garden with the children, to help them understand and remember the Easter story. They

Creating the Easter garden



really loved the planting and watering. Each day we covered a different part of the story: Palm Sunday, the Garden of Gethsemane, the Cross and the Empty Tomb. The garden remains as a reminder to them; recently we received a message from our colleague at the project, saying that the children are still caring for the garden.'

Incoming Mission

Incoming Mission Striders Sadoc and Vivi Chongo, sent from Guatemala to serve in Scotland, have seen an encouraging response to their outreach activities during the early days of their Stride placement.

'Sadoc and Vivi arrived in Dalry, Scotland, in August. Realistic orientation had prepared them for the challenges in the UK, and they came to Dalry Trinity Church with realistic expectations.

'The early weeks were both joyful and challenging. Scottish accents and vocabulary, different eating patterns, amazement over the amount of tea drunk, being shocked at how cold a Scottish summer was and daunted by what winter would be like, have all been part of adapting. The biggest impression though was the church's demographic. Mainly made up of retired people, this was in stark contrast to the many youth and young families in church back in Guatemala. "The older generation back home," remarked Sadoc, "are truly retired and they are not very involved in church ministry. But here, older people still have passion and great commitment."

'This raised an issue: how to reach the young generation? It had been 16 years since the church had a youth group. Just before Christmas, though, six teenagers from church came to Sadoc and Vivi's home to get to know each other a little more. The New Year then saw the beginning of an afterschool club for older primary schoolchildren, and the local primary school is inviting the minister and them in to take monthly assemblies. A good number are on the invitation list to a forthcoming Christianity Explored course. What's been the secret?

'A couple of stories are revealing. In November, the local community was invited to a cultural evening at the church entitled "Guatemalan Voices". Over 140 people turned up to hear about Sadoc and Vivi's previous mission experience in the slums of Guatemala City – over double what had been expected. Seeing these needs prompted many to ask, why come to Scotland? This opened an ongoing dialogue about how all mankind faces big issues when we turn our back on God and of how a relationship with God directs us to be involved wherever. Many at that evening remarked about how they had warmed to the easy-going and open attitude of this couple with whom they can explore life and faith questions.



The young people meet for the first time



'This breakthrough has encouraged the church. An encounter with an aggressive Communist, whom many felt intimidated by, illustrates this well. Sadoc responded to the man's confrontational approach with politeness and respect, finding common ground in books they'd both read containing some Christian reference. Attending "Guatemalan Voices" was this Marxist's first visit to a church, followed soon after by a mince pie party at the manse. Sadoc encouraged him to bring a fiddle and joined him on guitar, the two men playing Christmas songs that led to folk music and an impromptu ceilidh. Hostility and confrontation have been replaced by genuine enquiry.'

A roller-coaster adventure

After spending seven months on her Stride placement in at the Bethel Hope Centre in Nicaragua, Iona Tattersall looks back at several of the highlights from her time:

'It has been a roller-coaster adventure and it's incredible what God has shown me in my time here. A Stride placement is not just about serving in a community – and, in my case, improving and applying the language you are studying at university. It is also a place to grow personally.

'As part of my Stride placement I started teaching English to a class of 10–11-year-olds twice a week. They'd never done any English before but I was told they'd be the best age group to teach because next year they will be going to high school and will start English lessons. So my aim has been to give them a head-start with the basics.

'The kids all have a lot more confidence now and most of them are keen to interact. It's given me a way to encourage them and build up their self-esteem because I don't think they receive much encouragement otherwise.

'Teaching English has taught me patience and given me opportunities to try and explain the English language in Spanish, which has helped to develop my own language skills.'

'Many of the children needed physical and medical help too. Towards the end of my Stride placement, I was able to work alongside a visiting doctor. She is a good friend of one of the centre's volunteers and wanted to help out. So she came one afternoon to run a clinic. She found that most of the children had some sort of parasite or virus, and we were able to give out medication funded by donations to the centre. The doctor also told a few of the parents they should take their children to the hospital for other problems affecting their development.'



Iona visiting the rubbish dump

Medicine woman

On her medical elective in Guatemala, student Emily Theide experienced how medicine is done in a different country:

'The medical campaigns have been enjoyable. We set off bright and early every morning in a bus with a big group of North American students and three Guatemalan doctors, drive to one of the villages (up to one-and-a-half hours away) and set up our mobile clinic. We take patients' details as they first come in. After that, they move to the next station where we take their blood pressure, temperature, height, weight and blood glucose, before seeing one of the doctors.



Emily helping out at a rural clinic

'The doctors do their best to diagnose and counsel without the luxury of further tests, then send the patients to our little pharmacy, which consists of a range of basic medication. The volunteers all fundraised at home which means that our patients can get their medication for free; a real luxury for Guatemalans! I've been working a bit at each of the stations, as well as shadowing the doctors.

'I had my first day at Clínica el Buen Pastor (Good Pastor Clinic) in San Pedro last Thursday and have been spending my mornings working alongside Dr Calderón, a doctor from El Salvador. I've been joining him in his

work in the well-equipped clinic, encompassing general medicine, obstetrics, gynaecology and paediatrics. One of the highlights so far has been witnessing a couple finding out they were expecting twins five months into the pregnancy, as this was the first ultrasound they could afford.'

Step programme

Working closely with our Short Term Coordinators, Step teams are assigned to a variety of local projects, with an emphasis on working alongside and in partnership with the local Latin American Church. These projects range from evangelistic outreach through sports and on the streets, to care and social action such as church-building projects

and other community development facilities, feeding programmes and rehabilitation centres for street children. In the main, these are projects that longer-term members would already be working on, in partnership with local churches and other non-governmental organisations with similar mission objectives. By always having the bigger picture in mind, Step supports and feeds into longer-term, sustainable integral mission.

Step teams, 2016–17

	Spring		Summer		Total	
Peru/Bolivia	1	6			1	6
Peru			1	11	1	11
Chile	1	6	1	9	2	15
Costa Rica			1	8	1	8

2016–17

Between April 2016 and March 2017 Latin Link sent 40 Steppers to serve in Latin America. This was a big drop from the 68 sent in 2015, down by 33% on last year's Spring Step numbers, and 45% on last year's summer numbers, and continues to reflect the challenges in recruitment for many mission agencies who are not part of the government ICS scheme. However, the reality of lower numbers on Step has brought about some positive changes as we've had to rethink procedures and adapt the way we work.

One noticeable difference has been the level of cooperation between Step and Stride, which led to trying out a joint Orientation in June 2016. Although logistically challenging to plan an Orientation in a single venue with two different teaching tracks, the weekend was extremely successful, with plenty of interaction across the programmes, giving Steppers and Striders a much wider perspective of the Latin Link community. This was also helped by the presence of Latin Link Netherlands, who brought across five Dutch Steppers and Striders to share in the Orientation. It was a special time and gave the event a very international feel.

Having advertised three Summer Step teams, we had to cancel the seven-week team due to not having enough applicants and illness in the receiving church in Ecuador. This brought about a new opportunity for two Summer Step applicants who wanted to go for their whole summer holidays – they did both three-week Summer Step projects, starting in Chile and then flying to



Costa Rica. We also sent a team from Guildford Baptist Church (GBC) to Peru for three weeks, to work alongside GBC-sent members Ian and Juliana Horne. This was a great experience of seeing the Horne's ministry up close, supporting them in some activities and being able to pray more effectively for them on return. This is the third time GBC has sent a team to Peru, and this time the team were joined by Strider Erica Dodd, who is also sent from GBC and flew over from Colombia to serve with them.



Spring Step team to Peru

Highlights from the year

Our Spring team in Peru being thrown in at the deep end and working together:

'The greatest challenge to the team so far has been the amount of work with the church; on Saturday night we were given three hours' notice that we were leading the entire youth service ourselves. With a lot of prayer and God's help, we pulled it off. Joe led the service, Shona did the worship, Amy did the reading, Abi did a short talk and Amelia translated the entire service! Unfortunately Johnny was ill and couldn't go. On Sunday evening in the main church service we preached as a group on the armour of God. This was a great opportunity for us to work together as a team and trust in God that we could do it in another language!' (Spring Step Peru/Bolivia)



Spring Step team with youth in Bolivia

Special moments in Bolivia:

'On Saturday night there was a youth group held at our house where we had snacks and drinks and then made a bonfire where we had a sermon and sang songs. After all this we ate toasted marshmallows. It was a great night where we really enjoyed the amazing atmosphere created by the youth team. Two girls came to Christ this night and it was special for this to happen at our house.' (Spring Step Bolivia)

Realising the sovereignty of God in the midst of changing plans:

'We have seen God call Paul to Macedonia, Philippi, Thessalonica, Berea and Athens and ask of him things that were not quite in Paul's plans, but ended up being best for spreading the gospel. Seeing this has really helped us in our current situation with Viña del Mar where we have realised how when God has called you to serve Him, what will happen is not our choice or under our control. This has given us a lot to pray about this week.' (Spring Step Chile)

Building lasting relationships year on year:

'It's been a great final week in which we have been blessed to meet with and work alongside local Christians, making some powerful connections and sharing in the unity of our faith.' (Summer Step Peru)

Where there's a need, all hands on deck:

'The wife of one of the workmen at church had an adorable baby just weeks ago. He's also started to build a new home for his family, and needed all hands on deck so we went over on the Saturday to join others from his family and the church to help out. It was basically an episode of DIY SOS, Costa Rican style, and seeing everyone together was moving. The



Chile team dig the foundations



existing house is one made of corrugated metal and wooden beams, with not a lot of space at all, so he's really proud to be building his own house. It felt even more humbling to be part of it.' (Summer Step Costa Rica)

Step to Stride

Our goal in the Step programme is to provide a supported introduction to mission so Steppers feel equipped to serve God wherever they find themselves in the future. We've been encouraged to see Stride applications as a result of participation in Step, with two of our 2015 Steppers opting to apply for Stride for their language year

abroad in 2017–18. They were both excellent Steppers and we look forward to seeing how God uses them in this time. Two of our Summer 2016 Steppers are also interested in applying for Stride for 2018.

To end...

This year has been characterised by community.

- The Spring Step teams showed great unity, within their own teams but also between the leaders who all supported each other.
- The Chile team were helped in Temuco by Chilean ex-Striders who had spent time in the UK.
- The Summer teams were more united than ever with people being part of both teams.
- Retired member Claire Siddaway's church raised an offering that the Spring Step team in Chile presented to the church to help rebuild after a fire they suffered.
- Debrief was scaled back to a retreat where Steppers and Striders supported each other more than in previous years.

Numbers may be lower but God is still using this programme to greatly bless churches and projects in Latin America, to build up and encourage the UK church, and to mould and form disciples. May God continue to use this resource to build his kingdom!



Financial review

This has been a good year for Latin Link after the difficulties of the last one. Reserves are up by £112K in the year, giving a total of £1.5m.

The plans that trustees put in place to make the charity more secure have been successful and we are pleased to report a surplus in unrestricted funds of £59K. Donation and support for longer-term Stay members was up and helped to offset the fall in income in our short-term programmes. In addition, the charity has received a good level of legacy income, which has made a big difference. The plans involved a reduction in expenditure and this has come through to the bottom line. This positive performance has enabled the trustees to set aside some funds to enable the charity to actively engage in preparing for the future in the changing world of mission.

Looking forward

The concept of mission is changing rapidly, and we need to adapt the way we do things so that we can continue to work towards our vision of seeing Latin American communities impacted by the love of God.

Therefore, we have undertaken a strategic review and assessed what we do as an organisation. We have looked at our strengths and weaknesses and asked questions such as:

- Can we do things more efficiently?
- Are there things we should do differently or even stop doing?

This has moved us to think more creatively to ensure we are using our resources as effectively as we can.

As a result of this review, the trustees and staff have looked at the key priorities and identified the following key areas to form the basis of our strategic plan for the next few years:

1. Securing Latin Link's future.
2. Sustaining and expanding multidirectional mission.
3. Engaging with churches more effectively throughout Britain and Ireland.
4. Exploring new ways of engaging in mission.

Going concern

The trustees have reviewed the circumstances of the charity and are encouraged with the growth in unrestricted funds and believe that sufficient resources are available to fund the activities for the foreseeable future. The trustees are of the view that the charity is a going concern.

Principal funding sources

We nevertheless acknowledge that without the faithful and sacrificial giving of our supporters and partner churches, in support of personnel, projects and ministries and team programmes, the picture could be a lot worse. So to all who have stood with us we give thanks and pray that our God who supplies seed to sow and bread to eat, will also supply you with all the seed you need and will make it grow and produce a rich harvest from your generosity.

Investment policy

Under the Memorandum and Articles of Association, the charity has the power to invest in any way the trustees wish.

The trustees, having regard to the liquidity requirements of the charity and to the reserves policy, have operated a policy of keeping available funds in easily realisable assets, seeking to maximise income and capital growth in line with principles relating to sustainable and responsible investment. The overall return achieved on investments and deposits is low, which is understandable given the continued low level of interest rates during the year.

Reserves policy

Our current reserves policy is that the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be at least equal to 25% of expected unrestricted expenditure for next year, which equates to approximately three months of operational costs. Currently, we are not at this level and the plans described above show how the trustees are looking to rectify the position and bring reserves back in line with our policy.

Trustees' responsibilities in relation to the financial statements

The trustees (who are also directors of Latin Link for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Auditors

A resolution will be proposed at the Annual General Meeting that Jacob Cavenagh & Skeet be re-appointed as auditors to the charity for the ensuing year.

By order of the trustees



Roger Pearce
Chairman

Independent auditor's report to the members of Latin Link

We have audited the financial statements of Latin Link for the year ended 31 March 2017 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to any party other than the charitable company and charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditor

As explained more fully in the Trustees' Responsibilities Statement set out on page 14, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material mis-statement, whether caused by fraud or error. This includes an assessment of:

- whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed;
- the reasonableness of significant accounting estimates made by the trustees; and
- the overall presentation of the financial statements.

In addition, we read all the financial and non-financial information in the Report of the Trustees to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material mis-statements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2017 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit, the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements, and the Trustees' Annual Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material mis-statements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the exemption from preparing a strategic report.



Miriam Hickson FCA CTA
Senior Statutory Auditor
For and on behalf of
Jacob Cavenagh & Skeet
Statutory Auditor

5 Robin Hood Lane
Sutton
Surrey
SM1 2SW

11 October 2017

Latin Link
Statement of financial activities (inc. income and expenditure accounts)
For the year ended 31 March 2017

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2017 £	Total 2016 £
Income and endowments from:						
<i>Donations and legacies:</i>						
Donations & Legacies	2	521,573	-	18,000	539,573	517,652
Other trading activities	3	47,465	-	-	47,465	47,910
<i>Charitable activities:</i>						
Stay programme	4	369,068	12,122	773,817	1,155,007	1,171,093
Stride programme	4	-	-	202,167	202,167	251,564
Step programme	4	-	-	63,579	63,579	109,764
Total income and endowments		938,106	12,122	1,057,563	2,007,791	2,097,983
Expenditure on:						
<i>Raising Funds</i>	5	68,628	-		68,628	81,700
Charitable activities	5	743,583	1,119	1,148,352	1,893,054	2,120,488
Total expenditure		812,211	1,119	1,148,352	1,961,682	2,202,188
Realised gains/(losses)		-	66,667	-	66,667	-
Net income/(expenditure) for period	6	125,895	77,670	(90,789)	112,776	(104,205)
Transfers between funds		(66,863)	30,000	36,863	-	-
Net movement in funds		59,032	107,670	(53,926)	112,776	(104,205)
Reconciliation of funds						
Total funds brought forward		46,354	944,572	395,322	1,386,248	1,490,453
FUND BALANCES CARRIED FORWARD		105,386	1,052,242	341,396	1,499,024	1,386,248

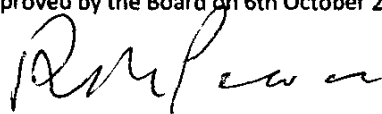
The statement of financial activities includes all gains and losses in the year.
All income and expenditure derive from continuing activities.

Latin Link
Balance sheet at 31 March 2017
 Company Registration Number: 2811525

	Notes	2017 £	2016 £
FIXED ASSETS			
Tangible Assets	9	245,845	253,113
Investment Property	10	666,667	600,000
Investments	11	50,018	50,018
		<u>962,530</u>	<u>903,131</u>
CURRENT ASSETS			
Stock		3,480	3,394
Debtors	12	154,929	160,885
Cash at bank and in hand		494,013	439,184
		<u>652,422</u>	<u>603,463</u>
Liabilities			
Creditors falling due within one year	13	115,928	120,346
Net current assets		<u>536,494</u>	<u>483,117</u>
Net assets		<u>1,499,024</u>	<u>1,386,248</u>
The funds of the charity			
Restricted income funds	14	341,396	395,322
Unrestricted income funds:			
Designated	14	1,052,242	944,572
General	14	105,386	46,354
		<u>1,157,628</u>	<u>990,926</u>
Total charity funds		<u>1,499,024</u>	<u>1,386,248</u>

The notes on pages 21 to 28 form part of these accounts

Approved by the Board on 6th October 2017 and signed on its behalf by:



Roger Pearce
 Director and Chair of the Trustees

Latin Link Statement of cash flows For the year ended 31 March 2017

	2017	2016
	£	£
Cash used in operating activities		
Surplus / (deficit) from ordinary activities	112,776	(104,205)
Adjustments for:		
Depreciation charges	7,268	7,416
(Gains) / losses on investments	(66,667)	-
Dividends, interest and rents from investments	(45,395)	(44,730)
Decrease / (increase) in stock	(86)	(439)
Decrease / (increase) in debtors	5,956	(31,678)
(Decrease) / Increase in creditors	(4,418)	16,222
Net cash provided by / (used in) operating activities	9,434	(157,414)
Cash flows from investing activities		
Dividends, interest and rents from investments	45,395	44,730
Net cash provided by / (used in) investing activities	45,395	44,730
Net cash provided by / (used in) financing activities	-	-
Increase / (decrease) in cash and cash equivalents in the year	54,829	(112,684)
Cash and cash equivalents at the beginning of the year	439,184	551,868
Cash and cash equivalents at the end of the year	494,013	439,184

Latin Link

Notes to the accounts

For the year ended 31 March 2017

1 Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

(a) Basis of preparation

The financial statements have been prepared under the historical cost convention, as modified for the revaluation of investments to fair value, 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) Company status

The charity is a company incorporated in the United Kingdom and limited by guarantee. The address of its registered office can be found on the inside back cover (page 31).

(c) Going concern basis of accounting

The trustees have considered the net incoming resources and cash flow forecasts for a period of 12 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.

(d) Fund accounting

Unrestricted funds are available for use at the discretion of the Directors in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds are unrestricted funds set aside by the Directors for specific purposes.

Restricted funds are to be used in accordance with specific restrictions imposed by the donors or through the terms of an appeal.

(e) 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 donations, gifts and legacies and is included in full in the Statement of Financial Activities when receivable;
- Legacies are included where the legacy has been received or where it has been received after the year end, the date the legacy becomes receivable is within the financial year and the amount is known with sufficient certainty;
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts;
- Investment income and appeal income is included when receivable; and
- Income from charitable activities in respect of team members, projects and short-term programmes is included when receivable.

Latin Link

Notes to the accounts (continued)

For the year ended 31 March 2017

(f) Expenditure recognition

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

- Raising funds comprise costs associated with attracting voluntary income and the costs of attracting income for fundraising purposes;
- 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 allocated directly 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 the audit fees and costs linked to the strategic management of the charity; and
- All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; costs not directly attributable to specific activities have been apportioned on the basis of the relative size of their direct costs.

(g) Operating leases

Rentals applicable to operating leases in respect of office premises and office equipment are charged to the Statement of Financial Activities over the period in which the cost is incurred.

(h) Tangible fixed assets

Tangible fixed assets, apart from freehold land, are depreciated on a straight-line basis to write off the cost, less estimated residual value, over their expected useful lives.

Office equipment is depreciated at 20% per annum of cost, new computer equipment at 33.3% per annum of cost and freehold buildings at 2% per annum of cost. Freehold land is not depreciated. Individual items under £1,000 are written off in the year of acquisition.

(i) Investments

Investments held as fixed assets are valued at fair value at the balance sheet date and the gain or loss taken to the Statement of Financial Activities.

(j) Debtors

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

(k) 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.

(l) 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.

Latin Link
Notes to the accounts (continued)
For the year ended 31 March 2017

(m) 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.*

(n) Pension costs

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.

(o) 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

Notes to the accounts (continued)

For the year ended 31 March 2017

2 Donations and legacies

	Unrestricted £	Restricted £	2017 £	2016 £
Donations	423,010	18,000	441,010	415,791
Legacies	98,563	-	98,563	101,861
	521,573	18,000	539,573	517,652

Life interest - the charity has been notified of a legacy, which is subject to a life tenancy. The conditions for recognition of this income have not been met and therefore this legacy is not included as income in the accounts. The estimated value of the legacy is unknown at present.

3 Other trading activities

	2017 £	2016 £
Property Rental	45,395	44,730
Investment income	1,896	2,337
Income from sundry sales	174	843
	47,465	47,910

4 Income from charitable activities

	Unrestricted £	Designated £	Restricted £	2017 £	2016 £
Team & retired members, office staff	293,939	12,122	541,485	847,546	909,918
Ministries & Projects	-	-	232,332	232,332	182,170
Administration and Events	75,129	-	-	75,129	79,005
Step and Stride programmes	-	-	265,746	265,746	361,328
	369,068	12,122	1,039,563	1,420,753	1,532,421

5 Expenditure

	Voluntary Income £	Stride & Step programmes £	Stay programme £	Governance £	Fundraising & Publicity £	2017 Total £	2016 Total £
Costs directly allocated to activities							
Team Member costs	-	-	821,592	-	-	821,592	861,250
Latin Partners costs	-	-	311	-	-	311	659
Ministries & Projects	-	-	197,583	-	-	197,583	151,686
Grant payable to Cuba para Cristo	-	-	45,671	-	-	45,671	-
Website development	-	-	18,000	-	-	18,000	-
Events	1,844	-	-	-	2,766	4,610	11,619
Fundraising & Publicity	14,894	-	-	-	22,341	37,235	42,733
Staff costs	-	53,679	-	-	-	53,679	70,621
Strider & Stepper costs	-	252,913	-	-	-	252,913	295,398
Professional fees	-	-	-	6,040	-	6,040	6,977
Trustee meetings	-	-	-	2,736	-	2,736	3,183
Cuba Para Cristo costs	-	-	-	-	-	-	67,486
Other costs	-	-	-	379	8,245	8,624	2,845
Support costs allocated to activities							
General office, finance and coordinator staff	5,095	93,322	310,313	2,787	10,152	421,669	590,021
Premises	199	3,645	12,122	109	397	16,472	20,482
Office costs	459	8,415	27,981	251	915	38,021	41,471
Depreciation	88	1,608	5,348	48	175	7,267	7,416
Travel & hospitality	152	2,793	9,286	83	304	12,618	11,565
Other operational costs	201	3,683	12,246	110	401	16,641	16,776
Total expenditure	22,932	420,058	1,460,453	12,543	45,696	1,961,682	2,202,188

Latin Link

Notes to the accounts (continued)

For the year ended 31 March 2017

6 Net income/(expenditure) for the year

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

	2017 £	2016 £
Depreciation	7,268	7,416
Operating lease rentals: office equipment	1,480	1,074
Auditors' remuneration	6,027	6,000

7 Taxation

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

8 Staff information

Staff costs were as follows:

	2017 £	2016 £
Salaries	548,209	710,387
Social security costs	24,723	43,165
Pension costs	26,543	37,313
Redundancy costs	-	5,576
	<u>599,475</u>	<u>796,441</u>

No employee received emoluments of more than £60,000 during the current or previous year.

The trustees consider members of the Leadership Team, as disclosed elsewhere in these accounts, to be the key management personnel. These staff received £97,976 in salaries and pension contributions during the year (2016: £144,088).

The average number of employees during the year, calculated on the basis of full time equivalents, was as follows:

	2017	2016
Charitable activities	24	24
Office and administration	12	19
	<u>36</u>	<u>43</u>

The charity continues to make an ex-gratia payment to top-up members' pensions, in lieu of inadequate pension provision for EUSA members who started serving before 1980. This year 23 members received these payments (2016: 23)

9 Tangible Fixed Assets

	Freehold Property £	Office Equipment £	Total £
Cost			
At 1 April 2016	297,712	65,318	363,030
Additions	-	-	-
At 31 March 2017	<u>297,712</u>	<u>65,318</u>	<u>363,030</u>
Depreciation			
At 1 April 2016	48,107	61,810	109,917
Charge for the year	4,788	2,480	7,268
At 31 March 2017	<u>52,895</u>	<u>64,290</u>	<u>117,185</u>
Net Book Value			
At 31 March 2017	<u>244,817</u>	<u>1,028</u>	<u>245,845</u>
At 31 March 2016	<u>249,605</u>	<u>3,508</u>	<u>253,113</u>

These assets are all used to support all of the charity's activities.

Latin Link

Notes to the accounts (continued)

For the year ended 31 March 2017

10 Investment Property

	2017 £	2016 £
Brought forward	600,000	600,000
Revaluation	66,667	-
	666,667	600,000

The property is measured at fair value as advised by Lawson Mann Property Consultants, who are independent chartered surveyors. The valuation took place in August 2016, and has been updated by the trustees since.

11 Investments

UK holdings

Cost

At 1 April 2016

At 31 March 2017

Market Value

At 1 April 2016

At 31 March 2017

	Fixed income bonds £	Alternative Investments £	Total £
At 1 April 2016	50,000	18	50,018
At 31 March 2017	50,000	18	50,018
At 1 April 2016	50,000	18	50,018
At 31 March 2017	50,000	18	50,018

12 Debtors

	2017 £	2016 £
Income tax recoverable	12,803	15,915
Other debtors	13,459	12,166
Prepayments	45,485	10,851
Income receivable	83,182	121,953
	154,929	160,885

13 Creditors: Amounts falling due within one year

	2017 £	2016 £
Taxation and social security	21,535	24,354
Other creditors	65,333	61,196
Deferred income	-	2,556
Accruals	29,060	32,240
	115,928	120,346

Latin Link

Notes to the accounts (continued)

For the year ended 31 March 2017

14 Movements in Funds

	At 1 April 2016 £	Income £	Expenditure £	Transfers £	Gains & Losses £	At 31 March 2017 £
Restricted funds:						
<i>Individual project and personnel funds</i>	391,339	773,817	(823,760)	-	-	341,396
<i>Step</i>	865	63,579	(68,548)	4,104	-	-
<i>Stride</i>	3,118	202,167	(238,044)	32,759	-	-
<i>Website Development</i>		18,000	(18,000)		-	-
Total restricted funds	395,322	1,057,563	(1,148,352)	36,863	-	341,396
Unrestricted funds:						
<i>Designated pension funds</i>	60	-	-	-	-	60
<i>Designated education fund</i>	2,751	-	-	-	-	2,751
<i>Designated capital fund</i>	884,634	-	-	-	66,667	951,301
<i>Designated members' excess support fund</i>	8,762	-	-	-	-	8,762
<i>Designated launch fund</i>	48,365	12,122	(1,119)	-	-	59,368
<i>Designated mission fund</i>	-	-	-	30,000	-	30,000
<i>General Funds</i>	46,354	938,106	(812,211)	(66,863)	-	105,386
Total unrestricted funds	990,926	950,228	(813,330)	(36,863)	66,667	1,157,628
Total funds	1,386,248	2,007,791	(1,961,682)	-	66,667	1,499,024

Purposes of Restricted Funds

Individual projects and personnel funds: Funds raised to provide financial support for projects and mission partners in Latin America and in Britain & Ireland.

Step fund: Funds used for the short term Step programme. The transfer from General funds is to meet the restricted expenditure that is not covered by future income for this fund.

Stride fund: For the short term Stride programme. Transfer relates to programme costs incurred centrally.

Website: Funding received specifically to develop a new website.

Purposes of Designated Funds

Pensions fund: For the benefit of personnel on attaining their normal retirement age.

Education fund: Provision of financial assistance for the education of serving team members' teenage children.

Capital fund: Funds set aside for the freehold property and office equipment.

Members' excess support fund. Provision of financial assistance to be nominated by those members towards their car, education, pension, housing, personal support or ministry. Any elements unclaimed by members are un-designated and returned to General Fund.

Launch funds: Set aside to provide for the start-up and settling-in costs of new members on the Stay programme.

Mission fund. Funds set aside to enable the charity to actively engaging in preparing for the future in the changing world of missions.

15 Analysis of Net Assets Between Funds

	General Funds £	Designated Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	-	245,845	-	245,845
Fixed Asset Investment	666,667	-	-	666,667
Investments	50,018	-	-	50,018
Current assets	(495,371)	806,397	341,396	652,422
Current liabilities	(115,928)	-	-	(115,928)
Net Assets at 31 March 2017	105,386	1,052,242	341,396	1,499,024

Latin Link

Notes to the accounts (continued)

For the year ended 31 March 2017

16 Pension Scheme

The cost to the Company of providing pension and death in service benefits during the year ended 31 March 2017 was as follows:

	2017 £	2016 £
Payments with respect to current staff	26,543	37,313
Payments with respect to team members currently serving overseas	76,775	58,177
	103,318	95,490

17 Operating lease commitments

The total future amounts payable in respect of operating leases shown below are analysed according to the expiry of the leases.

	2017 £	2016 £
Hire of plant and machinery		
Within one year	1,393	1,431
Between one and five years:	2,786	716
	4,179	2,147

18 Trustees

No remuneration was paid to the Trustees during the year (2016: £nil) Expenses of £1,026 for travel and meeting costs were paid to 2 trustees during the year (2016: £1,274 to 4 trustees).

The amount of donations made by trustees to the charity was £7,347 (2016 - £11,743).

19 Related Parties

Financial transactions have occurred between Latin Link and the following related party:

Related Party	Amount	Nature of transaction
Ulting Trust	£4,750	Donation to charity to support theological education in Latin America
Farnham Baptist Church	£1,924	Donation to charity to support church work in Peru

Roger Pearce (trustee) is a trustee of Ulting Trust

Andrew Binmore (trustee) is a trustee of Farnham Baptist Church

Latin Link **Notes to the accounts (continued)** **For the year ended 31 March 2017**

20 Prior Year Comparatives

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2016 £
Income and endowments from:				
<i>Donations and legacies:</i>				
Donations	415,791	-	-	415,791
Legacies	101,861	-	-	101,861
	517,652	-	-	517,652
Other trading activities	47,910	-	-	47,910
<i>Charitable activities:</i>				
Stay programme	344,678	17,792	808,623	1,171,093
Stride programme	-	-	251,564	251,564
Step programme	-	-	109,764	109,764
Other incoming resources	-	-	-	-
Total income and endowments	910,240	17,792	1,169,951	2,097,983
Expenditure on:				
<i>Raising Funds</i>	81,700	-	-	81,700
Charitable activities	921,316	34,106	1,165,066	2,120,488
Total expenditure	1,003,016	34,106	1,165,066	2,202,188
Gains on Investments	-	-	-	-
Net income/(expenditure) for the period	(92,776)	(16,314)	4,885	(104,205)
Transfers between funds	57,416	(57,416)	-	-
Net movement in funds	(35,360)	(73,730)	4,885	(104,205)

Structure, governance and management

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 21 April 1993 and registered as a charity on 12 May 1993. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

Recruitment and appointment of directors

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Executive, which is the management committee of the charity. Executive membership is determined by the trustees, and under the requirements of the Memorandum and Articles of Association the trustees are elected to serve for a period of three years, after which they must be re-elected at the next Annual General Meeting.

The trustees seek to ensure that the needs of this group are appropriately reflected through the diversity of the trustee body and look to achieve a balance of expertise and experience. In the event of particular skills being lost due to retirement, individuals are approached to offer themselves for election to the board of trustees.

Trustee induction and training

Prior to appointment, most trustees are already familiar with the practical work of the charity, having either served abroad or at home in one of its activities. New trustees are given relevant information from the various Charity Commission publications, copies of the charity's Memorandum and Articles and *International Handbook*, and the latest financial statements, and are encouraged to attend relevant public courses as available. All trustees and staff are invited to meet together prior to each quarterly board meeting.

Organisation

The board of trustees, whose number is unlimited, administers the charity. The board meets quarterly to review strategy and performance and to set the operating plans and budgets. In addition, the Finance Group meets as and when necessary to review the charity's finances. They are assisted by a number of Action Groups: Link (serving former charity members); regional groups in Ireland and Scotland; Incoming Mission (coordinating team members from Latin America serving in Britain and Ireland).

The Action Groups comprise trustees and other individuals and operate under specific terms of reference that delegate certain functions from the board of trustees. Each Action Group has its decisions ratified by the board of trustees.

A Chief Executive known as the Team Leader is appointed by the trustees and has delegated authority over the day-to-day operations, including programmes, publicity, employment and financial administration. The Team Leader is assisted by the Leadership Team (listed on page 31).

The pay for the Leadership Team is reviewed annually, and changes are considered by the Finance Committee and approved by the trustees. When setting the pay for this group primary consideration is given to equivalent roles in others similar-sized charities.

Volunteers

Latin Link continues to benefit from committed people who are willing to give their time to help the work of the charity. This ranges from those serving on the Action Groups to helping with office administration, office maintenance, catering and representing Latin Link at public events.

Risk management

The charity has a risk management strategy involving an annual rolling review and update by the trustees of identified operational, personnel, financial, reputation and strategic risks. As trustees we

are satisfied that appropriate systems and procedures are in place to monitor, manage and where appropriate mitigate Latin Link Britain and Ireland's exposure to the major risks identified by our risk register.

The principal uncertainties that face the charity at the moment are to make sure that we are in a sustainable position for the future and then to position ourselves correctly to adapt to the changing mission scene in Britain and Ireland and Latin America. Dealing with these issues is a key part of the strategic development plan.

Public benefit

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives and in planning for future activities. In particular, the trustees have considered how planned activities will contribute to the aims and objectives they have set.

Reference and administrative details

Charity number: 1020826

Company number: 2811525

Registered office and operational address: 87 London Street, Reading, Berkshire RG1 4QA

Directors and trustees

The directors of the charitable company are its trustees for the purpose of charity law and those serving during the year and since the year end were as follows:

Andrew Binmore
James Butler
John Daniel
Keith Farman (Treasurer)
Simon Griffiths
Sonia Jackson – resigned 15 September 2016
Margaret Morgan
Roger Pearce (Chair)
David Simpson
Rachel Stone – appointed 2 June 2016
Karen Thompson

Leadership Team

Andrew Johnson – Team Leader
Sarah Smith – Head of Development and Communications
Janice Wilburn – Head of Programmes – resigned 6 May 2016
Greville Parmenter – Head of Finance/Company Secretary

Auditors: Jacob Cavenagh & Skeet, 5 Robin Hood Lane, Sutton, Surrey SM1 2SW

Solicitors: Hewetts, 55/57 London Street, Reading, Berkshire RG1 4PS

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





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