

The Peru Children's Trust (No. 1063976) Annual Report July 2023-June 2024

History

The Peru Children's Trust (PCT) was formed in 1997 to support the work of the charitable organisation, El Shaddai, in the city of Huancayo, Peru. El Shaddai was established by Gay and Manuel Reynaga who witnessed the poverty of children and adolescents living in the shanty towns in and around Huancayo (a city in the Andes mountains). The charity initially assisted children and families affected by the 'Sendero Luminoso' terrorism act of the 1980s and has helped over 2,500 children to date.

In 2012 a new charitable organisation, 'Peru Children's Trust - Huancayo' (PCT-H), was established and assumed responsibility of the work done by El Shaddai.

Mission Statement

The focus of The Peru Children's Trust is the long term relief of poverty and sickness, and the advancement of education and Christian faith amongst poor, orphaned or abandoned children and adolescents. It operates in the shanty towns and deprived areas of Huancayo and surrounding villages in the Andes – an area with a population of 500,000 people. The charity employs family support workers who build and maintain close personal relationships with the children and families.

Structure & Governance

The Peru Children's Trust is governed by a Board of Trustees in the UK. The Trustees oversee fundraising and transference of funds to its partner charity Peru Children's Trust-Huancayo, who provide local governance and complete audit checks. Regular reports and accounts are reviewed to ensure that the money is appropriately spent. The transfer of funds to Peru is dependent on a review of the prior

month's expenses and forward-looking forecasts. The Trustees visit Peru at least once a year to see first-hand the work carried out by the charity.

Objectives and Activities

1. **Supporting Education:** Our mission is to holistically support the education of disadvantaged children and adolescents, helping them achieve their full potential. Although education in Peru is officially free, government funding only covers teacher salaries—families must pay for registration fees, desks, books, stationery, and uniforms. Poverty prevents many children from accessing education.
2. **Improving Living Standards:** Through care and practical support, we strive to enhance living conditions—ensuring access to sanitation, bedding, roofing, nourishment, medical care, and income opportunities. Self-help advice and small business start-up schemes further empower families.
3. **Promoting Christian Values and Family Guidance:** We enrich community life by offering Sunday school, children's holiday activities, pastoral visits, women's welfare groups, and Bible studies—providing spiritual support, guidance, and psychologist counselling.

Sponsorship and Impact

The **Peru Children's Trust (PCT)** encourages individuals to sponsor a child with a monthly contribution, covering education and wellbeing expenses. Sponsors receive bi-monthly newsletters and annual reports on their child's progress.

Over the last 20 years, PCT has helped over **2,500 children** complete primary and secondary education. Some have pursued university degrees, while others have successfully launched small businesses, thanks to PCT's coaching and support.

Beyond sponsorship, PCT raises awareness through church and community talks, social media, and fundraising events—including handicraft and food sales, raffles, and sporting competitions.

In the UK, PCT collaborates closely with its sister charity in Peru, **PCT-Huancayo**. Family support workers visit children and assess their needs—

providing school supplies, roofing repairs, solar panels (for homes without electricity), furniture, and bedding. This not only improves living conditions but also creates employment opportunities, benefiting entire families.

Many families supported by PCT live in impoverished areas—shanty towns on the outskirts of Huancayo or villages along the valley. Housing is often inadequate, with cramped spaces, no sanitation, and no cooking facilities, sometimes lacking doors or windows. Despite free education, children must still cover registration fees, uniforms, and textbooks—costs their families cannot afford.

PCT ensures children complete secondary education and receive housing assistance, including proper roofing, doors, and essential furniture. Many children lack birth certificates due to financial barriers, preventing them from enrolling in school. PCT works to obtain these certificates, granting them access to education.

Additionally, PCT believes in bringing joy to children—many do not celebrate birthdays or holidays. We host **bi-monthly birthday parties** and a **special Christmas event** with games, festive meals, and presents. Family counseling and Christian teaching remain central to our mission.

Fundraising and Financial Overview

The sponsorship program is PCT's primary source of income, funding urgent relief for families facing extreme poverty and wages for Family Support workers. Sponsorship growth relies on word-of-mouth and our existing network of sponsors.

Increasingly, funds are being raised through website donations and special events, including an **annual photoshoot** and **sporting fundraisers**.

Sponsors are encouraged to make additional **Christmas contributions**, which fund gifts and holiday celebrations for children. Donations and Gift Aid help cover sponsorship gaps, emergency medical needs, and administration costs—ensuring the majority of funds go directly to children.

Fundraising Highlights

In addition to the core sponsorship of children, several fundraising events from **October to December 2023** collectively raised over **£4,000**, including Gift Aid:

Fundraising Activity	Amount Raised (£, excl. Gift Aid)
Family photoshoot – Oct 2023	£1,080
Andes Marathon – Oct 2023	£1,090
Kundalini Yoga fundraiser – Oct–Dec 2023	£565
The Rose & Crown fundraiser – Nov 2023	£1,062
Two families' donations (March & April)	£22,718

Thanks to generous donations, we have offset the rising cost of living in Peru, benefiting families and supporting our workers. Through careful financial planning, **PCT reduced the transfer of funds to Peru by 10% while increasing the number of families supported.** Strategic initiatives—including one with a **local supermarket providing surplus food**—have significantly reduced direct food costs.

At the close of 2024, we reported a **£24,534 surplus**, ensuring continued support for more families.

Achievements and Performance

In **August 2023**, Trustees **Mr. A. Reynaga** and **Ms. C. Hennessy** visited Huancayo, meeting with PCT-Huancayo staff and families. Home visits allowed them to assess living conditions and identify urgent improvements.

During this trip, **a new initiative introduced modern portable cook stoves**, replacing traditional open-fire stoves, which pose serious health risks. An initial **10 cook stoves** were installed, with a long-term evaluation planned over the next 2-3 years before expanding the project further.

Additionally, a local **dentist hosted a hygiene awareness event**, teaching children how to clean their teeth—many for the first time. Each child received a **dental kit and an instructional guide**, leading to noticeable improvements in oral health.

In **October 2023**, Ms. Hennessy returned for a **2.5-month extended stay**. During this time, she established **PCT's first fully equipped Technology Library** in Huancayo's headquarters. Thanks to a **major corporate donation of computers and peripherals**, this new facility provides children with quiet study spaces and essential IT skills.

In **April 2024**, PCT held its **annual summer camp** at **La Perla Centre in Chupaca**. Over **100 children** attended across three days, engaging in activities designed to develop social skills—including teamwork, empathy, active listening, and assertive communication.

PCT also hosted **financial literacy workshops for parents**, teaching household budgeting strategies. For children, a **special workshop on preventing sexual abuse** educated them about harmful behaviors and empowered them to speak out.

Looking Forward

Throughout the year, PCT continues to provide **essential items to supported families**, including bedding, furniture, and school supplies.

With growing sponsorships, successful fundraising campaigns, and strategic cost-saving measures, PCT remains committed to **expanding support**, improving living conditions, and offering brighter futures for children in need.

Public Benefit Requirement

The Trustees have complied with the duty in Section 17(5) of the Charities Act 2011 to have regard to the guidance published by the Charity Commission concerning the public benefit requirement. Approval: All approvals have been given remotely via email or internet.

PCT Trustees and Personnel

The PCT Trustees are as follows:

Mr. David Reynaga
Mr. Andres Reynaga
Mrs. Gillian Coe
Mr. Carlos Troncoso
Miss. Catherine Hennessy

The PCT Treasurer is Mrs. Janet Booker.

The PCT Auditor/Examiner is Petya Todorova, Senior Accountant, RDP Accountants.

David Reynaga

Charity No. 1063976

THE PERU CHILDREN'S TRUST

Financial Accounts
Year ended 30 June 2024

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF THE PERU CHILDREN'S TRUST
FOR THE YEAR ENDED 30TH JUNE 2024

I report on the accounts of the Trust for the year ended 30th June 2024 which are set out on the attached pages.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of financial statements. The charity's trustees consider that an audit is not required under section 145 of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is my responsibility to

- examine the accounts under section 145 of the 2011 Act,
- follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145 (5) (b) of the 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 Commission. 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 no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with the 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 to 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.



Petya Todorova FMAAT
RDP Consulting Ltd, Accountants
Ground floor, Southway House
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Colchester
Essex CO2 7BA

THE PERU CHILDREN'S TRUST
Registered Charity No. 0163976

RECEIPTS AND PAYMENTS ACCOUNT
Year Ended 30th June 2024
UK

	30.6.24		30.6.23	
	£	£	£	£
RECEIPTS				
<u>Donations:</u>				
Sponsorship of Children	38,753		53,609	
General Gifts	36,560		6,663	
Salaries	2,271		2,376	
Total	<u>77,585</u>		<u>62,648</u>	
SAVINGS ACCOUNT Interest	<u>64</u>		<u>65</u>	
Total Receipts		77,649		62,713
PAYMENTS				
Funds transferred to Peru	64,154		71,485	
Bank Charges	240		200	
Expenses				
Total Payments		<u>64,394</u>		<u>71,685</u>
Net Surplus/ Deficit for period		13,255	-	8,972
Bank Accounts				
Bank current account balance b/f		4,177		13,214
Bank savings account balance b/f		7,102		7,037
		<u>11,279</u>		<u>20,251</u>
Bank current account balance c/f		24,534		4,177
Bank savings account balance c/f		-		7,102
Total Assets		<u>24,534</u>		<u>11,279</u>

STATEMENT OF ASSETS & LIABILITIES at 30TH JUNE 2024

	30.6.24	30.6.23
	£	£
ASSETS	<u>24,534</u>	<u>11,279</u>
	<u>24,534</u>	<u>11,279</u>

THE PERU CHILDREN'S TRUST

RECEIPTS AND PAYMENTS ACCOUNT

Year Ended 30th June 2024

PERU

	30.6.24		30.6.23	
	£	£	£	£
RECEIPTS				
Funds transferred to Peru by the Trust	64,154		71,485	
Less difference due to exchange (estimated)	<u>295</u>		<u></u>	
		63,859		71,485
PAYMENTS				
Child Support	19,108		32,217	
General projects	21,685		14,030	
Salaries	<u>20,297</u>		<u>15,966</u>	
		<u>61,090</u>		<u>62,214</u>
Surplus for year		2,769		9,271
Funds held in Peru (01/07/24)		2,769		9,271
Surplus for year (as above)		<u>2,769</u>		<u>9,271</u>
Surplus for year		<u><u>2,769</u></u>		<u><u>9,271</u></u>

The Peru Children's Trust (UK)
Year ended 30th June 2024
Income

Month	Children	X + B	General	Salaries	Trans from Savings	Total
July	3,451.09		3,714.27	198.00		7,363.36
Aug	2,551.09		322.28	198.00		3,071.37
Sept	2,811.09	200.00	270.99	198.00	7,166.71	10,646.79
Oct	2,551.09		2,376.76	198.00		5,125.85
Nov	4,040.42	590.00	40.00	183.00		4,853.42
Dec	3,857.41	975.62	40.00	183.00		5,056.03
Jan	3,051.90	50.00	1,104.29	183.00		4,389.19
Feb	2,532.59		901.40	183.00		3,616.99
March	3,007.34		12,040.00	183.00		15,230.34
April	2,726.09		10,678.75	188.00		13,592.84
May	3,564.08		4,119.37	188.00		7,871.45
June	2,793.59		951.99	188.00		3,933.58
	36,937.78	1,815.62	36,560.10	2,271.00	7,166.71	84,751.21
		38,753.40		77,584.50	84,751.21	

Expenditure	Trans to Peru	Bank Charges	Air fare to Peru	Paypal	Total
July	3,877.56	20.00			3,897.56
Aug	2,791.70	20.00			2,811.70
Oct	3,433.44	20.00			3,453.44
Oct	5,671.20	20.00			5,691.20
Nov	14,252.88	20.00			14,272.88
Dec					
Jan	5,608.54	40.00			5,648.54
Feb	10,143.15	20.00			10,163.15
Mar	9,243.98	40.00			9,283.98
Apr	5,406.38	20.00			5,426.38
Apr	3,724.86	20.00			3,744.86
May					
June					
	64,153.69	240.00	-	-	64,393.69

64,393.69

The Peru Childrens Trust
Year ending 30th June 2024

Bank Account		July 2023 to June 2024	
DR		CR	
1.7.23 b/f	4176.52		
Income	84,751.21	Expenditure	64,393.69
		Bal c/f 30.06.24	24,534.04
	88,927.73		88,927.73

Savings Account	Balance	31/07/2023	7,102.42
	Transferred to C/A	04/09/2023	7,102.42
	Closing interest	14/09/2023	64.29
	Bal to Current a/c	14/09/2023	64.29

Account Closed

The Peru Childrens Trust
Year ending 30th June 2024
Funds Spent in Peru

Month	Children	General	Salaries	Paypal	Total
July		1264.12	2769.97		4,034.09
August	2761.39	1343.71	1192.85		5,297.95
Sept	113.25	865.73	1340.09		2,319.07
Oct	1,361.07	1,123.35	1,187.66		3,672.08
Nov	1,477.24	1,989.21	1,914.01		5,380.46
Dec	6,573.81	1,667.83	3,328.10		11,569.74
Jan		2,301.87	1,307.02		3,608.89
Feb		4,872.98	981.03		5,854.01
March	5,892.54	1,574.08	1,193.61		8,660.23
April	768.56	1,198.72	1,901.98		3,869.26
May	45.41	2,060.98	1,987.84		4,094.23
June	115.09	1,421.92	1,192.56		2,729.57
Total	19108.36	21684.5	20296.72		61089.58

61089.58