



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From **1 July 2024** Period start date

To **30 June 2024** Period end date

Charity name: **Children of Honduras Trust**

Charity registration number: **1075562**

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The objective of the charity is to support the children of Honduras, and particularly poorer children. This will include their, feeding, education, health, and the safe environment of children.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	The charity achieves these objectives by raising the awareness of the needs of poor children in Honduras. This is by newsletters, presentations and its website at chtrust.org.uk. The funds to finance these activities come from donations in response to the awareness programme. In addition, children in Honduras are sponsored to enter and stay in education so that they can escape the poverty trap of their parents. The primary aims of CHTrust are the following charitable purposes: The prevention or relief of poverty. The advancement of education. The advancement of health. The nourishment of children. The public benefits of the work of CHTrust in achieving its objectives are that funds are supplied in response to requests to advance the lives and prospects of children in Honduras, including: clothing, food to children in poverty, equipment for children. Also providing sponsorship and equipment to support children to enter and stay in education. It is estimated that CHTrust supports about 8000 children in Honduras through its activities. The distribution of aid is open to all children in poverty in Honduras; there are no qualifying requirements for receiving aid. The trustees of CHTrust ensure that its activities fulfil the charity's objectives and comply with the principles of public benefit of a registered charity.

Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees apply the Charity Commission's guidance on public benefit.
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Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>1.1. Please see the accounts, CC16a section A3, for the total amount spent on each category.</p> <p>1.2. Provision of Food</p> <ul style="list-style-type: none"> • A total of 2746 food bags, plus biscuits and juice for the children was supplied directly to the poorest families which are mainly two indigenous people groups who happen to live in remote regions that are not easy to access. • A total of around 175000 childrens' meals were provided throughout the year through a variety of places: 2 church based feeding centres, 6 schools, one college, also Christmas and 'Day of the Child' parties.

		<p>1.3. Education Sponsorship</p> <ul style="list-style-type: none"> 1750 children were sponsored allowing them to attend school. This sponsorship provides: uniforms, exercise books, pens, crayons etc. according to the child's progress through primary and secondary education. Without this sponsorship these children would not be able to attend free state schooling and is thus very good value for money. <p>1.4. Domestic Housing</p> <ul style="list-style-type: none"> 1 basic house was completed during the year for a Lenca family. Also a house at Comayaguela was rebuilt with blocks around a wooden house. 7 toilets and septic tanks were supplied to individual households 8 pilas were constructed. (Pilas are an outdoor concrete box used for storing water and for clothes washing.) An eco-oven has been built for a family. <p>1.5. Poultry</p> <ul style="list-style-type: none"> Chicks were supplied to Hector Medina agricultural college. These are reared to adulthood in 6 to 8 weeks. Their meat either provides for the college kitchen or is sold. The students learn the benefits of animal husbandry <p>1.6. Horticulture</p> <ul style="list-style-type: none"> 180 fruit trees (including: lemon, orange, avocado, and mango) were supplied to rural schools and colleges. The Marcial Solis San Juancito College, equivalent to a British secondary school, has been able to construct a poly tunnel to grow vegetables, but, unable to pay for seeds, the Trust has stepped in. Seeds were supplied to 18 schools, and seeds & small bag of fertiliser to were supplied to families <p>1.7. Supporting Schools</p> <ul style="list-style-type: none"> A spare classroom at the Olivante Senior School in Cantarannas has been converted into a library. New lights have been installed, window security bars and shelving. We bought some additional new books for the eight schools which had our first mini libraries. Three small rural schools in the mountainous region have been provided with mini-libraries.
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		<ul style="list-style-type: none"> • Sotero Barahona School has been provided with 12 dining tables, and Liquidambar School 5 tables and 40 chairs. • Sewing items (material, thread, scissors, tape measures &c.) were supplied to Hector Media College through a ring fenced donation. • Painting and decorating plus murals, have been done at the Jenny Smith School. • Eco ovens have been built for 2 schools. • CHT bought 4 off catering size saucepan for the Pedrigal feeding centre. <p>1.8. Water Projects</p> <ul style="list-style-type: none"> • At Yarula 2 water storage tanks of 20,000 gallons (91,000 litre) each were completed to the benefit of the local indigenous Lenca peoples. The water comes from local natural springs. • A 20,000 gallon water storage tank has been installed at Hector Medina College. This is to assist in the vegetable cultivation, giving horticulture education to 14 – 16 year olds. An additional educational benefit of installing the tank is that the students directly assisted in preparing the site for the tank, gaining them constructional experience. <p>1.9. Other</p> <ul style="list-style-type: none"> • Following a request for Sunday school use, permission was given to use the kinder room at the Trust built 'Jenny Smith School' with funds also provided for meals. This is in line with the Charity's aims as the children in this area come from poor families. • The result of CHT's past funding was the renovation of 2 dilapidated classrooms at Macuelizo School. This sufficiently impressed the Government Department for Education to release government funding for the construction of 2 more classrooms which are now complete and in use. • Ring fenced funding provided the medical expenses for Estefania, a young single Mum with three children. It is pretty certain that CHT's funding has saved her life and thus prevented her 3 children from becoming orphans.
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		<p>Benefit Summary.</p> <ul style="list-style-type: none"> • The charity has brought relief to many, perhaps up to 8000 children, in Honduras not only in providing food but also in supporting their education which will have a lasting benefit throughout their lives, benefitting not only themselves but also their future families.
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Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	With a year-end balance of £79191, the charity is considered financially sound.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	CH Trust's policy is to use the funds received, and therefore does not operate a reserves policy.
Amount of reserves held	Para 1.22	None, see the above two statements.

Reasons for holding zero reserves	Para 1.22	The charity only spends the funds it has and does not commit to any activity until the funding is available.
Details of fund materially in deficit	Para 1.24	No funds are in deficit.
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	The charity is completely dependent upon future donations which necessarily remain uncertain. There is no indication of funding drying up, thus there is no concern about the charity's ability to continue.

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed , royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g. unincorporated association , CIO)	Para 1.25	Association
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Appointed at AGM annually

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Children of Honduras Trust
Other name the charity uses	CH Trust
Registered charity number	1075562
Charity's principal address	20 Chapel Street, Spondon, Derby DE21 7JP

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Rita Liggett	Chairperson		AGM
2	Jennifer Cox	Treasurer		AGM
3	Adrian Cox	-		AGM
4	Guy Cooper	Secretary		AGM
5				
6				
7				
8				
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10				
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12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		
		The charity does not have corporate trustees

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
		The charity does not hold any property.

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	No funds are held on behalf of others
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

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Other optional information

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Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	<i>J A Cox</i>	<i>R E Liggett</i>
Full name(s)	Jennifer Anne Cox	Rita Elizabeth Liggett
Position (eg Secretary, Chair, etc)	Treasurer	Chairperson
Date	19-4-26.	



CHARITY COMMISSION
FOR ENGLAND AND WALES

Charity Name
CH (Children of Honduras) Trust

No (if any)
1075562

Receipts and payments accounts

CC16a

For the period
from

Period start date
1st July 2024

To

Period end date
30th June 2025

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Donations	110,561	7,003	-	117,564	141,388
Legacies	-	-	-	-	-
Gift Aid Tax Refunds	42,216	-	-	42,216	12,354
Fund Raising	350	145	-	495	775
Interest on Funds	428	-	-	428	288
Other income	2,690	-	-	2,690	3,792
Transfers in-flight	-	-	-	-	-
Sub total (Gross income for AR)	156,245	7,148	-	163,393	158,597
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	156,245	7,148	-	163,393	158,597
A3 Payments					
Building Projects	55,316	-	-	55,316	74,592
Feeding Programs	44,682	-	-	44,682	41,555
Sustainable Projects	5,340	-	-	5,340	5,613
Educational Sponsorship	20,324	-	-	20,324	18,875
Other Educational Projects	2,015	-	-	2,015	5,824
Operating Costs	5,628	-	-	5,628	4,708
Support/Admin Costs	4,505	-	-	4,505	3,206
Other Expenses	3,538	-	-	3,538	3,050
Transfers in-flight	-	-	-	-	-
Sub total	141,348	-	-	141,348	157,423
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	141,348	-	-	141,348	157,423
Net of receipts/(payments)	14,897	7,148	-	22,045	1,174
A5 Transfers between funds	8,500	- 8,500	-	-	-
A6 Cash funds last year end	54,565	2,581	-	57,146	55,972
Cash funds this year end	77,962	1,229	-	79,191	57,146

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Bank Accounts	80,295	1,229	-
	Cash Accounts	- 2,333	-	-
		-	-	-
	Total cash funds	77,962	1,229	-
	(agree balances with receipts and payments account(s))	OK	OK	OK
		Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
B3 Investment assets			Cost (optional)	Current value (optional)
			-	-
			-	-
			-	-
			-	-
			-	-
B4 Assets retained for the charity's own use		Fund to which asset belongs	Cost (optional)	Current value (optional)
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
B5 Liabilities		Fund to which liability relates	Amount due (optional)	When due (optional)
			-	
			-	
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval
	Guy Cooper	GUY COOPER	23 APRIL 2026



Section A

Independent Examiner's Report

Report to the trustees

Charity Name
Children of Honduras (CH) Trust

On accounts for the year
ended

30/6/2025

Charity no
(if any)

1075562

Set out on pages

1-2 with supporting documents 3-6

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 30/06/2025 DD / MM / YYYY.

Responsibilities and
basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Ian R. Davidson

Date:

21/4/2026

Name:

Dr. Ian R. Davidson

Relevant professional
qualification(s) or body
(if any):

FCA (Fellow of the Institute of Chartered Accountants (England & Wales))
FCMA (Fellow of the Institute of Management Accountants)

Address:

Trent Farm, Tenter Close

Long Eaton, NG10 1HX

Section B**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

A. RECEIPTS AND PAYMENTS

See **Receipts**
Notes

	General Fund	Sponsorship Fund	Total Funds	Total Funds
	2025	2025	2025	Nearest Pound 2024
(a) General Fund Donations	£107,431	£0	£107,431	£131,283
Sponsorship Donations	£3,130	£7,003	£10,133	£10,105
Legacies	£0		£0	£0
Gift Aid Tax Refunds	£42,216		£42,216	£12,354
PayPal Gift Aid Claims	£0		£0	£0
Interest on Funds	£428		£428	£288
(b) Fundraising	£350	£145	£495	£775
Medical Expenses	£0		£0	£870
Private	£242		£242	£651
Total Receipts	£153,797	£7,148	£160,945	£156,326
<u>Payments</u>				
<u>Charitable Aims</u>				
(d) Sustainable Projects (Trees Chickens etc.)	£5,340		£5,340	£5,613
(e) Building Projects	£55,316		£55,316	£74,592
(f) Feeding Projects	£44,682		£44,682	£41,555
(g) Educational Sponsorship	£20,324		£20,324	£18,875
(h) Other Educational Projects	£2,015		£2,015	£5,824
Subtotal Charitable Aims:	£127,677	£0	£127,677	£146,459
<u>Operating Costs</u>				
Distribution Costs Honduras (Fuel, vehicle hire)	£5,628		£5,628	£4,382
Maintenance	£0		£0	£326
Subtotal Operating Costs:	£5,628	£0	£5,628	£4,708
<u>Support Costs</u>				
Insurance	£297		£297	£297
Administration	£307		£307	£420
Bank Charges (In UK and Honduras)	£422		£422	£574
Card Processing Charges	£1		£1	£0
Telephone, Internet Charges to and from Honduras	£881		£881	£598
Publicity, (Newsletters, Photos, Printing, Postage)	£2,598		£2,598	£1,318
Subtotal Support Costs:	£4,506	£0	£4,506	£3,207
<u>Other Expenses</u>				
Medical Expenses	£0		£0	£651
Private	£242		£242	£651
Subtotal Other Expenses	£242	£0	£242	£1,302
Total Payments	£138,053	£0	£138,053	£155,676
Operating Surplus / Deficit	£15,744	£7,148	£22,892	£650
Transfers between Funds	£8,500	-£8,500	£0	£0
(c) CTA (OCI)	-£847	£0	-£847	£524
Cash Fund last year end	£54,565	£2,581	£57,146	£55,972
Cash Fund this year end	£77,962	£1,229	£79,191	£57,146

B. Statement of Assets and Liabilities

Cash Funds	General Fund 2025	Sponsorship Fund 2025	Total Funds 2025	Total Funds 2024
Bank Accounts	80,295	1,229	81,524	58,245
Cash owing for purchases	-2,333	0	-2,333	-1,099
Total Funds	77,962	1,229	79,191	57,146

Other Monetary Assets

None

Liabilities

None

These accounts have been prepared in accordance with the Charity's books and vouchers (including "FRS23 - Currency" and "SORP FRS102 - Charities with income £50000-500000") and are, to the best of my knowledge, authorised transactions

Signature: *Derek Cox* Date: *19/04/2026*

Name: Mr Derek Cox

CHILDREN OF HONDURAS (CH) TRUST**Page 3**For the financial year ended on **30/06/2025**Charity Commission Registration Number **1075562**Ref. **ADDITIONAL NOTES FOR TRUSTEES**(a) Donations Breakdown

Donations contain a certain amount of "ring-fenced" money as follows:-

General	£65,788
House Building Projects	£18,055
Education Building Projects	£3,215
Other Building Projects	£19,000
Family Food Boxes	£738
Free School Meals	£0
Guanacaste Support Project	£0
Christmas Party	£50
Tree and Seeds	£586
Agricultural Projects	£850
Sponsorship	£3,130
Gift Aid Tax Refunds	£42,216
Interest on Funds	£428
Private	£242
	£154,298

(b) Fund Raising Breakdown

Gift Card Sales	£350
	£350

(c) FRS23/IAS21 Accounting ***

Exchange Rate Gains on Transfers	£2,449
Exchange Rate Losses on Transfers	£3,296
Overall Gain/Loss	-£847

The GBP/HNL rate rose from 30.7 to a peak of 31.9 and back to around its starting value over the first 6 months. However, the rate then consistently rose to a high of 33.7 by the end of the year. The average exchange rate has been 1.6 points higher than last year.

(d) Sustainable Projects

Trees and Seeds	£4,690
Agricultural Projects	£544
Sewing Projects	£105
	£5,339

(e) <u>Building Projects in Honduras</u>	
General	£15,072
Houses	£14,049
Pila	£5,103
Toilet	£7,188
Stoves	£698
Jenny Smith School	£2,267
Hector Medina School Water Tank	£7,373
Liquidanbar School Water Tank	£1,184
	<hr/>
	£52,934
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(f) <u>Feeding Projects in schools and homes</u>	
Free School Meals and Christmas Parties	£18,175
Family Food Boxes	£21,106
Christmas Food	£5,400
	<hr/>
	£44,681
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(g) <u>Educational Projects - Sponsorship</u>	
Cesar	£7,937
Vision Cristiana Choloma (Francisco) Sponsorship	£617
Pedregal (Felix)	£1,426
Vicente College (Luis) Sponsorship	£5,233
Jeronimo	£1,264
Other	£3,846
	<hr/>
	£20,323
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(h) <u>Educational Projects - Others</u>	
Guanacaste Support	£0
Educational Supplies	£2,015
	<hr/>
	£2,015
<hr/>	

The need for Guanacaste Support has ended and will not be included in the accounts from next year.

Children of Honduras Trust	Year End 2025 Balances	
	Opening Balance	Closing Balance
General Fund		
GF Cash Account	-£463	-£1,607
GF HSBC Money Manager	£1,358	£2,855
GF HSBS Community Account	£486	£26,063
GF NatWest	£20,620	£33,818
GF PayPal	£76	£179
HN Cesar Roberto Oseguera Account	£30,063	£15,516
HN Cesar Roberto Oseguera Cash Account	-£356	-£407
HN Felix Padilla Carias Account	£1,493	£804
HN Felix Padilla Carias Cash Account	£0	£9
HN Francisco Illias Cash Account	£319	£288
HN Geronimo Garcia Account	£815	£738
HN Geronimo Garcia Cash Account	-£304	-£348
HN Luis Fernando Cerrato Account	£753	£322
HN Luis Fernando Cerrato Cash	-£285	-£259
HN San Pedro Sula Cash Account (was AbelCash Account)	-£10	-£9
Total General Fund	£54,565	£77,962
Sponsorship Fund		
SF NatWest	£2,581	£1,229
Total B/Soc Fund -Sponsorship	£2,581	£1,229
Total CH Trust Funds	<u>£57,146</u>	<u>£79,191</u>

Exchange Rates

GBP => USD

From	To	Rate
01/06/2024	01/07/2024	1.250688
01/07/2024	01/08/2024	1.239888
01/08/2024	01/09/2024	1.251923
01/09/2024	01/10/2024	1.276775
01/10/2024	01/11/2024	1.302090
01/11/2024	01/12/2024	1.270450
01/12/2024	01/01/2025	1.247698
01/01/2025	01/02/2025	1.215458
01/02/2025	01/03/2025	1.215579
01/03/2025	01/04/2025	1.262493
01/04/2025	01/05/2025	1.307588
01/05/2025	01/06/2025	1.301298
01/06/2025	31/12/9999	1.320388

USD => HNL

From	To	Rate
01/05/2024	01/07/2024	24.689100
01/07/2024	01/09/2024	24.748400
01/09/2024	01/11/2024	24.797900
01/11/2024	01/01/2025	25.106000
01/01/2025	01/03/2025	25.386700
01/03/2025	01/05/2025	25.619100
01/05/2025	31/12/9999	25.912100