

RWANDA RESTORED

England & Wales · Charity number 1115695

Details

Status Registered

Legal form Trust

Registered 2006-08-07

Register [View on the Charity Commission register](#)

Contact

Address 10 Kings Meadow
Crudwell
Malmesbury
SN16 9HT

Phone 01666575041

Email damian.gilmartin@outlook.com

Website www.rwandarestored.org

Activities

Objects: 1) THE ADVANCEMENT OF EDUCATION OF YOUNG PEOPLE BY BUILDING AND/OR IMPROVING SECONDARY SCHOOLS AND PRIMARY SCHOOLS AND THROUGH SPONSORSHIPS BY INDIVIDUALS.2) THE ADVANCEMENT OF THE CHRISTIAN FAITH IN ACCORDANCE WITH THE DOCTRINAL BASIS OF FAITH IN SCHEDULE 1.3) THE RELIEF OF FINANCIAL HARDSHIP AMONG PEOPLE LIVING IN RWANDA BY PROVIDING MONEY FOR SCHOOLING, HOUSING, FOOD, CLOTHES, GENERAL SUPPORT AND BY GIVING ADVISORY AND OTHER SERVICES AS NEEDED.

Activities: THE RELIEF OF FINANCIAL HARDSHIP BY PROVIDING MONEY FOR SCHOOLING, HOUSING, FOOD, CLOTHES AND OTHER GENERAL SUPPORT AS NEEDED.THE SUPPLY OF FUNDING FOR THE BUILDING AND/OR IMPROVING SECONDARY AND PRIMARY SCHOOLS BY INDIVIDUAL SPONORSHIPS.THE ENCOURAGEMENT OF THE CHRISTIAN COMMUNITY WITHIN THE INKURU NZIZA CHURCHES.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Buildings/facilities/open Space, Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Accommodation/housing, Religious Activities
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- **Area of benefit:** RWANDA
- Rwanda

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2025-06-30 | £59,457 | £60,456 | - | - |
| 2024-06-30 | £49,311 | £40,530 | - | - |
| 2023-06-30 | £66,788 | £65,162 | - | - |
| 2022-06-30 | £54,777 | £63,147 | - | - |
| 2021-06-30 | £70,799 | £57,172 | - | - |
| 2020-06-30 | £71,760 | £75,387 | - | - |

Trustees

| Name | Role | Appointed |
|---------------------------------|-------|------------|
| Damian Mark Gilmartin | Chair | 2017-01-13 |
| Benson Muriithi Kariuki | | 2017-01-13 |
| Ellen Tejumola Martins-Olatunde | | 2020-07-31 |
| ROGER CHAPMAN | | 2006-03-18 |

RWANDA RESTORED

England & Wales - Charity number 1115695

Accounts

Rwanda Restored

OUR REF. CharityCommission0618.rs
YOUR REF. 1115695

Damian Gilmartin
10 Kingsmeadow,
Crudwell,
Malmesbury
Wiltshire
SN16 9HT

TEL NO. 01666 575041
27 April 2026

Information Compliance,
The Charity Commission,
PO Box 1329,
Liverpool,
L69 3DY.

Dear Sir/Madam,

Rwanda Restored
Charity No 1115695

Please now find enclosed copy of the signed published accounts together with Independent Examiner's Report for the period ended 30th June 2025. If you need any further information, please let me know.

Yours Faithfully



Damian Gilmartin
Chairman

cc
Geoff Lane, Roger Chapman, Ben Kariuki, Ellen Martins- Olatunde, Peter Gilmartin

The Accounts
Year Ended
30th June 2025.
RWANDA RESTORED

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RWANDA RESTORED

Registered Charity Number: 1115695

Correspondence Address: Mr D. M. Gilmartin

10 Kings Meadow
Crudwell
Malmesbury SN16 9HT

Trustees:

Roger Chapman - Appointed 2006

Benson Muiithi Kariuki - Appointed 13th January 2017

Damian Mark Gilmartin - Appointed 13th January 2017 [Chairman from 7th April 2017]

Ellen Martins-Olatunde - Appointed 31st July 2020

Bankers:

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent ME19 4JQ

Report of the Trustees for the twelve-month period ended 30th June 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity is administered by appointed Trustees empowered by Deed of Trust dated 18th March 2006 who are responsible for the overall management of the Charity. There are no paid officials or employees. During the year to 30th June 2025, the trustees were R. Chapman, B.M. Kariuki, D.M. Gilmartin, Chairman, & E Martins-Olatunde

VOLUNTEERS

Without our volunteers the Charity would not be able to function effectively. We have no paid officials; our main administrative costs are mainly associated with bank, Internet and telephone charges. The volunteers include several previous trustees and the Treasurer, who all provide invaluable help in our fund raising. The Trustees take this opportunity to express their grateful appreciation for all that they do.

OBJECTIVES AND ACTIVITIES

The Charity's aims are mainly allied to the relief of poverty in Rwanda. We raise funds to provide access to education for disadvantaged children, building and improving schools, and equipping them to the standard required by the Rwandan Government. We also provide emergency funds to mitigate problems caused by flooding, volcanic activity and other climatic/health problems, All project are carried out in partnership with a group of Christian Churches in Rwanda known as Inkuru Nziza (Good News)

These objectives are achieved by:

- 1) The supply of funding for the building and/or improving secondary and primary schools, available for use by children of all faiths.
- 2) Running a sponsorship programme to enable poor & needy children of all faiths to attend school.
- 3) The relief of financial hardship, again this year as a result of major flooding. The Charity provides funds to rebuild and/or repair rudimentary housing, buy food, clothing, and other general support as needed within the local church communities.
- 4) Giving advisory and other services as needed.
- 5) Providing employment for the poor and needy widows by selling handicrafts they make.

ACHIEVEMENTS AND PERFORMANCE

Fundraising

During the year funding has been received from various sources and together with sales, the charity has raised **£59,456.63**. This is an increase of **£10,145.18** on the previous accounting. A priority again was raising funds for an additional building to cope with the increase in the number of students, and meet the dormitory needs for boy boarding students. This was necessary to not only met the requirements of the Rwandan government but also to enhance the performance and appeal of Gihogwe Secondary School (GSS). The increase in school numbers has helped the school finances (with more private students), whilst Rwanda Restored have been able to maintain the number of sponsored students at around 120. Funds for food, clothing and housing were requested & met as the Charity was able. Fund raising continues to be challenging but our fantastic sponsors continue to support our work. The impact of inflation, which has also affected Rwanda's economy has also created its own problems, though the improved exchange rate between the British Pound and the Rwandan Franc has helped. In addition, the age

profiles of our supporters' means that there is an inevitable depletion in our fund raising during the year. However many of our long term donors, including UK churches continue to respond to our requests and appeals for funds.

Charity`s History to date

Starting in 2006 the Inkuru Nziza Church in Kigali, supported by Rwanda Restored funds, built a residential secondary school at Gihogwe (GSS). It was part of the plan to educate the many orphans or children with only 1 parent, and those without employment, who would generally be unable to attend school due to poverty. Much of our funds continue to be directed towards this project. Gihogwe Secondary School (GSS) was opened in January 2008 when 43 students enrolled. By January 2009, 60 students were being educated, and by the year ended 30th June 2012, 295 students were attending the School. During the year ended 30th June 2013 the number of students increased to 342 including 180 boarders, but in the year ended 30th June 2015 the numbers fell back to 215 students. The school has increased numbers in recent years, particularly under the current headteacher, and there were 360 students at the end of the June 2024. There was a large increase in the students attending GSS in September 2024, with **457** students at this time, and GSS had **529** pupils enrolled of which **124** were "Friend of Child" sponsored students at the end of the review period in June 2025. The head, Philbert Bigirimana (Biri), who has been in post now three years continues to provide a major impact on the school's reputation, vision and success. Numbers may need to be held for some time because of the limitations of the school's buildings capacity and fund raising limitations but most importantly to maintain academic standards, discipline and the strong Christian ethos.

School Building Work

The general improvement in education standards and availability affects all private secondary schools, however GSS has continued to see an increase in private students, particularly in the last school year. The continued viability of GSS as a private school depends on both sponsored and fee-paying students This is regularly discussed with both the Inkuru Nziza leadership and school management. The increase in fee-paying student numbers inevitably puts pressure on the school facilities. The Rwandan government assisted in installing broadband to the school to improve internet access, which is essential for modern education. In order to take advantage of this offer the IT classroom was enlarged. Rwanda Restored provided the funds to enlarge the IT classroom, and also to buy some more desks and benches and a handful of second-hand computers for the larger classroom. The Rwandan Government also requested that additional facilities were constructed to accommodate the increase in school numbers, particularly for the boy boarding students. A new building project to construct a 2 storey 4-room block for additional dormitory & classrooms was commenced in February 2025 with a target of completing in September 2025, before the start of the new school year. This was successfully achieved, so the new block was available for the new 2025/26 school year. The money for the construction of the latest 4-room block was entirely provided by Rwanda Restored, and the sum of £28,706 is shown in the accounts for the building costs up until the end of June 2025.

As a charity, we continue to sponsor students, some of whom are orphans, or come from a poor family meaning that they would be struggle to stay in continuous Secondary education in Rwanda; a number of these will be from the Inkuru Nziza Church community throughout Rwanda. It is a privilege to offer these young people hope for the future, through secondary education, and improve their life chances, and help them to reach their full potential.

The first visit in 3 years from the UK was made on the 29th May 2022. Another visit to Rwanda by the Charity's Chairman took place in October 2024. He visited Kigali for a week, meeting with teachers and pupils at GSS & Inkuru Nziza church members & leaders. He witnessed the distribution of food, clothing, goats and bibles to the Poor and Needy. The distributions of funds, the Charity regularly transfers to Rwanda, is managed on behalf of Rwanda Restored, by our local partner, the Inkuru Nziza (Good News) church, according to the priorities agreed by the Charity's Trustees. We are emailed regular income/expenditure spreadsheets, produced by Inkuru Nziza's treasurer,. In addition the internet is used to send reports, photographs and news of how the funds are being used. Inkuru Nziza provide the legal oversight of Gihogwe Secondary School.

High educational standards are the key to the success of the school, as is a Christian ethos that welcomes children from all backgrounds, into a community that will support and nurture them. The continual commitment to fund the provision of new buildings & equipment has helped to maintain the high standard achieved at the school by the Head and all the teaching staff. A small number of students are sponsored at university and tertiary education level, who have graduated from GSS.

Relief of Poverty

Funding is also directed towards repairing and substantially improving the homes of the impoverished that are often damaged by frequent flooding during the heavy tropical rains in Rwanda, as well as supporting the poor through its goat projects and the purchase and distribution of food and bibles. Some funds allocated in 2023-24 were distributed in this review period as the Rwandan government reacted immediately to provide temporary accommodation. These funds were also used to provide food and basic utensils lost in the flooding.

Handicraft Work

Our Charity has continued to provide employment for widows and orphans whom often remark about the dignity that such employment provides. These widows and orphans make a range of handicraft items such as banana bark Christmas and greeting cards, stuffed animal statues (elephants, giraffes), embroidered pictures, tablecloths, table runners, cloth bags, necklaces etc. It is very rewarding to see their good skills being used to produce these items that are purchased by the Charity for resale in the UK. We continue to sell some handicraft, notably cards, on-line. This supplements our funds to the tune of **£3,135**

Rwanda Restored

Report of the Trustees for the twelve month period ended 30th June 2025

Financial Review Continued

FINANCIAL REVIEW

The gross turnover for the year was **£59,456.63**. Accrual accounts must be prepared when turnover exceeds the £250k threshold. Nevertheless the accounts are again presented on an income and expenditure basis.

The Statement of Financial Activities (SOFA) must categorise funds into one of three legal types:-

Unrestricted Funds – which represent money that has been given to the Charity on the general understanding that it will be used at the discretion of the Charity for the furthering of its objectives and activities as set out above.

Restricted Funds – which represent money that has been given for a particular purpose and they cannot and must not be used by the Charity for any other purpose.

Endowment Funds – money that has been given to the Charity with the specific instruction that only interest gained from the money can be spent. The Charity does not at present have any such funds.

At the end of the year the Charity held £18,904.78 cash reserves at the bank. The total unrestricted fund has a £18,520.31 balance and a restricted fund balance of £919.16. Our accounts for this review period show limited stock levels of cards and other handicraft materials. However this is a fluid situation as stock levels continue to be augmented as and when required, funded directly from our Rwanda bank account. We are fortunate that the exchange rate continues to be favourable. We also endeavour to make it a target that we hold administration costs at or below 1% of revenue. We can therefore distribute 99% of funds for pure charitable purposes.

PLANS FOR FUTURE PERIODS

The Charity will continue to focus its efforts on supporting students from impoverished backgrounds to attend the Gihogwe Secondary (GSS) and complete their education from Senior 1 through to Senior 6, in a

school with a Christian ethos. Where possible, students will be supported in tertiary education as funds allow. The Rwandan Educational Authority undertakes annual evaluations of the schools, and continues to make a number of demands, which the Charity strives to finance through the generous donations of our supporters. These requirements tend to focus on building works. The completion of the combined new classroom block and boys' dormitory, after almost 16 months of fund raising and building, was particularly pleasing in the face of the worldwide pandemic. A project to provide another 4-room block to meet the Rwandan Education Authority's requirements and increased school numbers started on 1st June 2021. Some funding was available but to avoid delays and any subsequent inflationary increase in costs, an interest free loan was made available to the Charity. This building was completed in December 2022, and has been used as classrooms since. In addition to improving the main infrastructure, funding books, IT equipment and furniture is a continual priority. Internet communications prove to be an invaluable asset for maintaining communications with the school, Inkuru Nziza, and amongst the Trustees, volunteers and supporters. As noted in this report another school building project was commenced in this review period. Adequate funding was raised to target completion before the start of the school year in September 2025.

We are happy to report that Gihogwe Secondary School has continued to do well and we are also encouraged by the prospect of more students than ever on the register.. The school has generally always achieved excellent exam results: These positive results, both educationally and culturally, because of the praiseworthy teaching and discipline at the school, continues to be recognised by more and more people.

In conclusion, the charity continues to meet the aims of Christian mission, through the relief of poverty and by helping young students from poor families to achieve their full potential. We also endeavour to ensure that our donors are assured that we maximise the donations given generously and freely to help the Poor and Needy. This is achieved by obtaining a good exchange rate, £/Rwandan Franc, and keeping administration costs to a minimum.

DECLARATION

The Trustees declare that they have approved the above Trustee's report.



Signed on behalf of the Charity's Trustees
Damian Mark Gilmartin
24th April 2026



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
Rwanda Restored

**On accounts for the year
ended**

30th June 2025

**Charity no
(if any)**

1115695

Set out on pages

10 - 12

(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 30/06/2022.

Responsibilities and basis of report As the charity trustees of the Trust, 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 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 which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

Signed: L HORTON

Date: 27th April 2026

Name: Leon Horton

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

CIMA CGMA

Address:

Boschendal, Tetbury Lane, Crudwell, Wilts, SN16 9HD

Only complete if the examiner needs to highlight 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.

RWANDA RESTORED

STATEMENT OF FINANCIAL ACTIVITIES FOR TWELVE MONTHS ENDED 30TH JUNE 2025

Income and Expenditure Account

| | <u>UNRESTRICTED FUNDS</u> | <u>RESTRICTED FUNDS</u> | <u>TOTAL FUNDS</u> | <u>TOTAL FUNDS</u> |
|---------------------------------------|-------------------------------|-----------------------------|------------------------|------------------------|
| [NOTE] | <u>2025</u> | <u>2025</u> | <u>2025</u> | <u>2024</u> |
| | £ | £ | £ | £ |
| <u>Income</u> | | | | |
| Voluntary Income | | | | |
| - Donations | 3,375.63 | 35,865.00 | 39,240.63 | 43,125.61 |
| - Gift Aid Tax Refund | 8,155.56 | | 8,155.56 | 7,978.06 |
| - Sales | 3,135.00 | | 3,135.00 | 1,804.61 |
| - Investment Income | 475.44 | | 475.44 | 403.17 |
| - Bibles | | 2,000.00 | 2,000.00 | |
| - Building | | 6,450.00 | 6,450.00 | (4,000.00) |
| <u>TOTAL INCOME</u> | <u>15,141.63</u> | <u>44,315.00</u> | <u>59,456.63</u> | <u>49,311.45</u> |
| | | | | |
| <u>Expenditure</u> | | | | |
| Charitable Activities | | | | |
| - Building Work | | 28,706.00 | 28,706.00 | |
| - Relief of Poverty | | 31,294.00 | 31,294.00 | 40,000.00 |
| - Handicraft Work | 433.37 | | 433.37 | 0.00 |
| - Travel Expenses | | | | 0.00 |
| - Administration [5] | 456.19 | | 456.19 | 530.25 |
| <u>TOTAL EXPENDITURE</u> | <u>889.56</u> | <u>60,000.00</u> | <u>60,889.56</u> | <u>40,530.25</u> |
| | | | | |
| Net of Income/(Expenditure) | 14,252.07 | (15,685.00) | -1,432.93 | 8.781.20 |
| | | | | |
| Funds at Beginning of year | 20,706.00 | 67.40 | 20,767.40 | |
| | | | | |
| Funds at End of year | 18,520.31 | 919.16 | 19,439.47 | |

RWANDA RESTORED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2025

NOTE [1]

Principal Accounting Policies

Basis of Accounting

- The Financial Statements are prepared under the historical cost convention, with items recognised at cost or transaction value, and in accordance with the requirements of the Charities Statement of Recommended Practice – Charities SORP (FRS102)

| | <u>JUNE 2025</u> | <u>JUNE 2024</u> |
|---|------------------|------------------|
| | £ | £ |
| NOTE [2] | | |
| Refund of Gift Aid Tax due from HMRC May24 to June 25 | 534.38 | 429.38 |

| | | |
|--|--------|--------|
| | 534.38 | 429.38 |
|--|--------|--------|

NOTE [3]

Creditors

| | | |
|--------------------|--------|--------|
| Travel | 0.00 | 0.00 |
| Telephone/Internet | 246.19 | 365.25 |
| Postage | | |

| | | |
|--|--------|--------|
| | 246.19 | 365.25 |
|--|--------|--------|

NOTE [4]

Analysis of Restricted Funds

| | <u>Church & School Bldg. Work</u> | <u>Relief of Poverty</u> | <u>Handicraft Work</u> | <u>Total</u> |
|----------------------|---------------------------------------|--------------------------|------------------------|--------------|
| | £ | £ | £ | £ |
| Balances at 30.06.24 | 0.00 | 67.40 | 433.06 | 500.46 |
| Net Movement in Year | 0.00 | 851.76 | (432.75) | 419.01 |
| Balances at 30.06.25 | 0.00 | 919.16 | 0.31 | 919.47 |

| | <u>Unrestricted Funds</u> | <u>Restricted Funds</u> | <u>Total 2025</u> | <u>JUNE 2024</u> |
|--|---------------------------|-------------------------|-------------------|------------------|
| | £ | £ | £ | £ |

NOTE [5]

Management & Administration

| | | | |
|--------------------|--------|--------|--------|
| Bank Charges | 160.00 | 160.00 | 165.00 |
| Postage | 0.00 | 0.00 | 0.00 |
| Telephone Expenses | 246.19 | 246.19 | 365.25 |

Equipment & Stationery
Hospitality & PR Expenses

| | | | |
|--|---------------|---------------|---------------|
| | <u>406.19</u> | <u>406.19</u> | <u>530.25</u> |
|--|---------------|---------------|---------------|

RWANDA RESTORED

BALANCE SHEET AS AT 30TH JUNE 2025

| | [NOTE] | <u>JUNE 2025</u> £ | <u>JUNE 2024</u> £ |
|-----------------------------------|---------------|------------------------------|------------------------------|
| <u>CURRENT ASSETS</u> | | | |
| Stock of Handicraft Materials | | 0.31 | 433.68 |
| Debtors | [2] | 534.38 | 429.38 |
| Cash at Bank | | 18,904.78 | 19,904.34 |
| | | 19,439.47 | 20,767.40 |
| <u>CURRENT LIABILITIES</u> | | | |
| Creditors | [3] | 0.00 | 0.00 |
| Loan outstanding | | 0.00 | 0.00 |
| | | | |
| <u>NET ASSETS</u> | | 19,439.47 | 20,767.40 |
| <u>REPRESENTED BY</u> | | | |
| Unrestricted Funds | | 18,520.31 | 20,700.00 |
| Restricted Funds | [4] | 919.16 | 67.40 |
| | | 19,439.47 | 20,767.40 |

The financial statements were approved by the Trustees on 24th April 2026.



Damian Mark Gilmartin
Chairman

RWANDA RESTORED

England & Wales - Charity number 1115695

Accounts

Rwanda Restored

OUR REF. CharityCommission0618.rs
YOUR REF. 1115695

Damian Gilmartin
10 Kingsmeadow,
Crudwell,
Malmesbury
Wiltshire
SN16 9HT

TEL NO. 01666 575041
23 April 2025


Information Compliance,
The Charity Commission,
PO Box 1329,
Liverpool,
L69 3DY.

Dear Sir/Madam,

Rwanda Restored
Charity No 1115695

Please now find enclosed copy of the signed published accounts together with Independent Examiner's Report for the period ended 30th June 2024. If you need any further information, please let me know.

Yours Faithfully



Damian Gilmartin
Chairman

cc
Geoff Lane, Roger Chapman, Ben Kariuki, Ellen Martins- Olatunde, Peter Gilmartin

The Accounts

Year Ended 30th June 2024.

RWANDA RESTORED

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RWANDA RESTORED

Correspondence Address: Mr D. M. Gilmartin

10 Kings Meadow
Crudwell
Malmesbury SN16 9HT

Trustees:

Roger Chapman - Appointed 2006

Benson Muiithi Kariuki - Appointed 13th January 2017

Damian Mark Gilmartin - Appointed 13th January 2017 [Chairman from 7th April 2017]

Ellen Martins-Olatunde - Appointed 31st July 2020

Bankers:

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent ME19 4JQ

{1}

Report of the Trustees for the twelve-month period ended 30th June 2023
STRUCTURE, GOVERNANCE AND MANAGEMENT

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OBJECTIVES AND ACTIVITIES

The Charity's aims are mainly allied to the relief of poverty in Rwanda. We raise funds to provide access to education for disadvantaged children, building and improving schools, and equipping them to the standard required by the Rwandan Government. We also provide emergency funds to mitigate problems caused by flooding, volcanic activity and other climatic/health problems. All projects are carried out in partnership with a group of Christian Churches in Rwanda known as Inkuru Nziza (Good News)

These objectives are achieved by:

- 1) The supply of funding for the building and/or improving secondary and primary schools, available for use by children of all faiths.
- 2) Running a sponsorship programme to enable poor & needy children of all faiths to attend school.
- 3) The relief of financial hardship, particularly again this year as a result of major flooding. The Charity provides funds to rebuild and/or repair rudimentary housing, buy food, clothing, and other general support as needed within the local church communities.
- 4) Giving advisory and other services as needed.
- 5) Providing employment for the poor and needy widows by selling handicrafts they make.

ACHIEVEMENTS AND PERFORMANCE

Fundraising

During the year funding has been received from various sources and together with sales, the charity has raised **£49,311.45**. This is a decrease of **£17,476.12** on the previous accounting period despite a donor, who augmented funds last year with an interest free loan of **£15,000**, gifting £5,000 of that loan. To date **£10,000** had been repaid. The loan was provided to allow completion of new school buildings so that increased costs were not incurred & Gihogwe Secondary School (GSS) school was not disrupted by an incomplete building; it also co-incided with a 40% increase in teacher's salaries. Further major flooding in Rwanda meant funds for food, clothing & housing had again to be allocated. The continual increase in school numbers was also allied with an increase in sponsored students. Like most charities we have found fund raising challenging following the difficulties encountered during the Covid pandemic & the impact of inflation, which has also affected Rwanda's economy. In addition the age profiles of our supporters' means that there is an inevitable loss during the year. However many of our long term donors, including UK churches continue to respond to our requests and appeals for funds.

2}

Charity's History to date

Starting in 2006 the Inkuru Nziza Church in Kigali, supported by Rwanda Restored funds, built a residential secondary school at Gihogwe (GSS). It was part of the plan to educate the many orphans or children with only 1 parent, who would generally be unable to attend school due to poverty. Much of our funds continue to be directed towards this project. Gihogwe Secondary School (GSS) was opened in January 2008 when 43 students enrolled. By January 2009, 60 students were being educated, and by the year ended 30th June 2012, 295 students were attending the School. During the year ended 30th June 2013 the number of students increased to 342 including 180 boarders, but in the year ended 30th June 2015 the numbers fell back to 215 students. The school has slowly recovered & increased numbers to 350 at the end of the review period, despite the restrictions created by Covid. Included in this are 132 "Friend of Child" sponsored students. The school went into lockdown and was closed as of late March 2020. Some virtual (remote) learning took place during lockdowns, but the charity continued to assist with teachers' and other staff living costs during lockdown periods using the money donated by the charity's "Friend of Child" sponsorship scheme. This has

allowed the teaching and other staff to buy food and necessary provisions during the harsh lockdown conditions, as there was no national furlough scheme in Rwanda. The school was in lockdown from February to March 2021.. The school year finished in early July 2021, one week earlier than planned due to new Covid restrictions. It re-opened again on 12th October 2021. The head, Biri Philbert_who has been in post only two years continues to provide_a major impact on the school's reputation & success. Numbers continue to increase while still maintaining academic standards, discipline & a strong Christian ethos..

School Building Work

The general improvement in education standards and availability affects all private secondary school, however GSS has continued to see an increase in private students. The continued viability of GSS as a private school depends on both sponsored and fee-paying students, and has been discussed with both the Inkuru Nziza leadership and school management in recent years. The increase in fee-paying student numbers inevitably puts pressure on the school facilities.

As a charity, we continue to sponsor students, some of whom are orphans, or come from a poor family meaning that they would be struggle to stay in continuous Secondary education in Rwanda; a number of these will be from the Inkuru Nziza Church community throughout Rwanda. It is a privilege to offer these young people hope for the future, through secondary education, and improve their life chances, and help them to reach their full potential.

The first visit in 3 years from the UK was made on the 29th May 2022. The Charities Chairman visited for a week meeting teachers, pupils & Inkuru Nziza church members & elders. He witnessed the distribution of food, clothing, goats & bibles to the Poor & Needy including Islamic widows. The distributions of funds, the Charity regularly transfers to Rwanda , is managed on behalf of Rwanda Restored, by our local partner, the Inkuru Nziza (Good News) church, according to the priorities agreed by the Charity's Trustees. We are emailed regular income/expenditure spreadsheets, produced by Inkuru Nziza,. In addition the internet is used to send reports, photographs & news of how the funds are being used. Inkuru Nziza provide the legal oversight of Gihogwe Secondary School. Another visit by the Charity's Chairman is planned for October 2024.

High educational standards are the key to the success of the school, as is a Christian ethos that welcomes children from all backgrounds, into a community that will support and nurture them. The continual commitment to fund the provision of new buildings & equipment has helped to maintain the high standard achieved at the school by the Head and all the teaching staff..

In addition to our work at GSS, the charity helps, as funds allow, with building repairs at 3 primary schools at Kwirama, Gatovu and Gigongoro, at which over 2,000 students are attending. A small number of students are sponsored at university and tertiary education level, who have graduated from GSS.

(3)

Relief of Poverty

Funding is also directed towards repairing and substantially improving the homes of the impoverished that are often damaged during floods & volcanic activity in Rwanda , as well as supporting the poor through its goat projects and the purchase and distribution of food and bibles. Funds have been needed for hunger & deprivation..

Handicraft Work

Our Charity has endeavoured to continue to provide employment during the pandemic for a number of widows and orphans whom often remark about the dignity that such employment provides. These widows and orphans make a range of handicraft items such as banana bark Christmas and greeting cards, embroidered pictures, tablecloths, table runners, cloth bags, necklaces etc. It is very rewarding to see their good skills being used to produce these items that are purchased by the Charity for resale in the UK. We have been able to sell some handicraft, notably cards, on-line despite the pandemic.

Rwanda Restored

Report of the Trustees for the twelve month period ended 30th June 2021

Financial Review Continued

FINANCIAL REVIEW

The gross turnover for the year was **£49,311.45**. Accrual accounts must be prepared when turnover exceeds the £250k threshold. Nevertheless the accounts are again presented on an income and expenditure basis.

The Statement of Financial Activities (SOFA) must categorise funds into one of three legal types:-

Unrestricted Funds – which represent money that has been given to the Charity on the general understanding that it will be used at the discretion of the Charity for the furthering of its objectives and activities as set out above.

Restricted Funds – which represent money that has been given for a particular purpose and they cannot and must not be used by the Charity for any other purpose.

Endowment Funds – money that has been given to the Charity with the specific instruction that only interest gained from the money can be spent. The Charity does not at present have any such funds.

At the end of the year the Charity held £19,904.34 cash reserves at the bank. The total unrestricted fund has a £20,700.00 balance and a restricted fund balance of £67.40. At the year-end there was a stock of handicraft cards and other materials which remained unsold. This is shown in the accounts as stock in hand, at a cost price value of **£433.68**. Stock levels continue to be augmented as and when required, funded directly from a Rwanda bank account. We are generally fortunate that to date our exchange rate has been very positive & with holding our Administration costs at or below 1% of revenue, we can distribute 99% of funds for charitable purposes.

PLANS FOR FUTURE PERIODS

The Charity will continue to focus its efforts on supporting students from impoverished backgrounds to attend the Gihogwe Secondary (GSS) and complete their education from Senior 1 through to Senior 6, in a school with a Christian ethos. Where possible, students will be supported in tertiary education as funds allow. The Rwandan Educational Authority undertakes annual evaluations of the schools, and continues to make a number of demands, which the Charity strives to finance through the generous donations of our supporters. These requirements have in the past included improving paths around the school and constructing a retaining wall next to the public road. The completion of the combined new classroom block and boys' dormitory, after almost 16 months of fund raising and building, was particularly pleasing in the face of the worldwide pandemic and lockdowns. A new project to provide new buildings to meet the Rwandan Education Authority's requirements & increased school numbers started on 1st June 2021. Some

(4)

funding was available but to avoid delays & any subsequent inflationary increase in costs, an interest free loan has been made available to the Charity. In addition to improving the main infrastructure, funding books, IT equipment and furniture is a continual priority. Internet communications prove to be an invaluable asset for maintaining communications with the school, Inkuru Nziza, and amongst the Trustees, volunteers and supporters.

We are happy to report that Gihogwe Secondary School has continued to do well despite the major impact on all education throughout the world of national lockdowns. We are also encouraged by the prospect of more students than ever on the register.. The school has generally always achieved excellent exam results: These positive results, both educationally & culturally, because of the praiseworthy teaching and discipline at the school, continues to be recognised by more and more people.

In conclusion, the charity continues to meet the prime aims of its Christian mission, the relief of poverty, by helping the children from poor families to achieve their potential. We also endeavour to ensure that our donors are assured that we maximise the donations given generously & freely to help the Poor and Needy. This is achieved by obtaining a good exchange rate, £/RF, & keeping administration costs to a minimum.

DECLARATION

The Trustees declare that they have approved the above trustee's report.



Signed on behalf of the Charity's Trustees
Damian Mark Gilmartin
25th March 2023

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RWANDA RESTORED

STATEMENT OF FINANCIAL ACTIVITIES FOR TWELVE MONTHS ENDED 30TH JUNE 2024

Income and Expenditure Account

| | <u>UNRESTRICTED FUNDS</u> | <u>RESTRICTED FUNDS</u> | <u>TOTAL FUNDS</u> | <u>TOTAL FUNDS</u> |
|-----------------------|-------------------------------|-----------------------------|------------------------|------------------------|
| [NOTE] | <u>2024</u> | <u>2024</u> | <u>2024</u> | <u>2023</u> |
| | £ | £ | £ | £ |
| <u>Income</u> | | | | |
| Voluntary Income | | | | |
| - Donations | 7,517.09 | 35,608.52 | 43,125.61 | 48,282.12 |
| - Gift Aid Tax Refund | 7,978.06 | | 7,978.06 | 6,681.56 |

| | | | | |
|---------------------|------------------|------------------|------------------|------------------|
| - Sales | 1,804.61 | | 1,804.61 | 1,081.05 |
| - Investment Income | 403.17 | | 403.17 | 92.84 |
| - Bibles | | | | 1650.00 |
| - Loan | (4,000.00) | | (4,000.00) | 9000.00 |
| TOTAL INCOME | <u>13,702.93</u> | <u>35,608.52</u> | <u>49,311.45</u> | <u>66,787.57</u> |

Expenditure

Charitable Activities

| | | | | |
|--------------------------|---------------|------------------|------------------|------------------|
| - Building Work | | | | |
| - Relief of Poverty | | | 40,000.00 | 64,550.00 |
| - Handicraft Work | | | | 0.00 |
| - Travel Expenses | | | , | 0.00 |
| - Administration [5] | 530.25 | | 530.25 | 611.73 |
| TOTAL EXPENDITURE | <u>530.25</u> | <u>40,000.00</u> | <u>40,530.25</u> | <u>65,161.73</u> |

Net of Income/(Expenditure) 15,924.56 (4,391.48) 8,781.20 1,625.84

Funds at Beginning of year 18,520.31 0.00 (7,226.15) 11,294.16

Funds at End of year 20,700.00 67.40 932.04 19,904.34

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RWANDA RESTORED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2022

NOTE [1]

Principal Accounting Policies

Basis of Accounting

- The Financial Statements are prepared under the historical cost convention, with items recognised at cost or transaction value, and in accordance with the requirements of the Charities Statement of Recommended Practice – Charities SORP (FRS102)

| | <u>JUNE 2024</u> | <u>JUNE 2023</u> |
|---|-------------------------|-------------------------|
| | £ | £ |
| <u>NOTE [2]</u> | | |
| Refund of Gift Aid Tax due from HMRC May23 to June 24 | 669.38 | 431.13 |

669.38

431.13

NOTE [3]**Creditors**

| | | |
|--------------------|--------|--------|
| Travel | 0.00 | 0.00 |
| Telephone/Internet | 365.25 | 372.23 |
| Postage | | |

365.25

372.23

NOTE [4]**Analysis of
Restricted Funds****Church &
School Bldg.
Work****Relief of
Poverty****Handicraft
Work****Total**

| | £ | £ | £ | £ |
|----------------------|------|------------|----------|----------|
| Balances at 30.06.23 | 0.00 | (6,362.84) | 1,365.72 | 2,209.04 |
| Net Movement in Year | 0.00 | 6,430.24 | (932.04) | 5,498.20 |
| Balances at 30.06.24 | 0.00 | 67.40 | 433.68 | 501.08 |

**Unrestricted
Funds****Restricted
Funds****Total
2024****JUNE
2023****NOTE [5]****Management & Administration**

| | | | |
|--------------------|--------|--------|--------|
| Bank Charges | 165.00 | 165.00 | 239.50 |
| Postage | 0.00 | 0.00 | 0.00 |
| Telephone Expenses | 365.25 | 365.25 | 372.23 |

Equipment & Stationery
Hospitality & PR Expenses

530.25**530.25****611.73**

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RWANDA RESTORED**BALANCE SHEET AS AT 30TH JUNE 2021**

| [NOTE] | <u>JUNE 2024</u> | <u>JUNE 2023</u> |
|-----------------------------------|------------------|------------------|
| | £ | £ |
| <u>CURRENT ASSETS</u> | | |
| Stock of Handicraft Materials | 433.68 | 1,365.73 |
| Debtors [2] | 429.38 | 669.38 |
| Cash at Bank | 19,904.34 | 11,123.14 |
| | 20,767.40 | 13,159.25 |
| <u>CURRENT LIABILITIES</u> | | |
| Creditors [3] | 0.00 | 0.00 |
| Loan outstanding | 0.00 | 9,000.00 |

| | | | |
|------------------------------|-----|-----------|------------|
| <u>NET ASSETS</u> | | 20,767.40 | 4,158.25 |
| <u>REPRESENTED BY</u> | | | |
| Unrestricted Funds | | 20,700.00 | 11,284.41 |
| Restricted Funds | [4] | 67.40 | (7,126.15) |
| | | 20,767.40 | 4,158.26 |

The financial statements were approved by the Trustees on - February 2025



Damian Mark Gilmartin
Chairman

RWANDA RESTORED

England & Wales - Charity number 1115695

Accounts

Rwanda Restored

OUR REF. CharityCommission0623.pg
YOUR REF. 1115695

Damian Gilmartin
10 Kingsmeadow,
Crudwell,
Malmesbury
Wiltshire
SN16 9HT

TEL NO. 01666 575041
30 April 2024


Information Compliance,
The Charity Commission,
PO Box 1329,
Liverpool,
L69 3DY.

Dear Sir/Madam,

Rwanda Restored
Charity No 1115695

Please now find enclosed copy of the signed published accounts together with Independent Examiner's Report for the period ended 30th June 2023. If you need any further information, please let me know.

Yours Faithfully



Damian Gilmartin
Chairman

cc
Geoff Lane, Roger Chapman, Ben Kariuki, Ellen Martins- Olatunde, Peter Gilmartin

The Accounts

Year Ended

30th June 2023.

RWANDA RESTORED

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| 1 | Details of the Charity |
| 2 - 5 | Report of the Trustees |
| 6 | Statement of Financial Activities |
| 7 | Notes to the Accounts |
| 8 | Balance Sheet |
| 9/10 | Auditor's Report |

RWANDA RESTORED

Registered Charity Number: 1115695

Correspondence Address: Mr D. M. Gilmartin

10 Kings Meadow
Crudwell
Malmesbury SN16 9HT

Trustees:

Roger Chapman - Appointed 2006

Benson Muiithi Kariuki - Appointed 13th January 2017

Damian Mark Gilmartin - Appointed 13th January 2017 [Chairman from 7th April 2017]

Ellen Martins-Olatunde - Appointed 31st July 2020

Bankers:

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent ME19 4JQ

Report of the Trustees for the twelve-month period ended 30th June 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity is administered by appointed Trustees empowered by Deed of Trust dated 18th March 2006 who are responsible for the overall management of the Charity. There are no paid officials or employees. During the year to 30th June 2023, the trustees were R. Chapman, B.M. Kariuki, D.M. Gilmartin, Chairman, & E Martins-Olatunde

VOLUNTEERS

Without our volunteers the Charity would not be able to function effectively. We have no paid officials; our main administrative costs are mainly associated with bank, Internet and telephone charges. The volunteers include several previous trustees and the Treasurer, who all provide invaluable help in our fund raising. The Trustees take this opportunity to express their grateful appreciation for all that they do.

OBJECTIVES AND ACTIVITIES

The Charity's aims are mainly allied to the relief of poverty in Rwanda. We raise funds to provide access to education for disadvantaged children, building and improving schools, and equipping them to the standard required by the Rwandan Government. We also provide emergency funds to mitigate problems caused by flooding, crop failure and other climatic/health problems, All project are carried out in partnership with a group of Christian Churches in Rwanda known as Inkuru Nziza (Good News)

These objectives are achieved by:

- 1) The supply of funding for the building and/or improving secondary and primary schools, available for use by children of all faiths.
- 2) Running a sponsorship programme to enable children of all faiths to attend school.
- 3) The relief of financial hardship, particularly again this year as a result of major flooding. The Charity provides funds to rebuild and/or repair rudimentary housing, buy food, clothing, and other general support as needed within the local church communities.
- 4) Giving advisory and other services as needed.
- 5) Providing employment for the poor and needy by selling handicrafts they make.

ACHIEVEMENTS AND PERFORMANCE

Fundraising

During the year funding has been received from various sources and together with sales, the charity has raised **£66,787.57**. This is an increase of **£12,010.31** on the previous accounting period. These funds were augmented by a loan of **£15,000**, provided interest free by a generous supporter. By the end of the reporting period **£6,000** of this loan has been repaid. The loan was provided to allow completion of the new school 4-room building so that inflationary costs were not incurred and Gihogwe Secondary School (GSS) school was not disrupted by incomplete buildings; it also co-coincided with a 40% increase in teacher's salaries effective from August 2022. This was a result of the Rwandan Government increasing teachers' salaries nationally. Major flooding in the north of Rwanda meant funds for food, clothing and housing had again to be allocated. A special appeal was launched and yet again our supporters gave generously. The increase in school numbers was also allied with an increase in sponsored students. Like most charities we have found fund raising challenging during the current inflationary period, which has also adversely affected Rwanda's economy. Worldwide inflation also created problems for the Charity's fund raising efforts. In addition the

age profile of our supporters' means that there is an inevitable loss during the year. However many of our long term donors, including UK churches, continue to respond to our requests and appeals for funds.

2}

Charity`s History to date

Starting in 2006 the Inkuru Nziza Church in Kigali, supported by Rwanda Restored funds, built a residential secondary school at Gihogwe (GSS). It was part of the plan to educate the many orphans or children with only 1 parent, who would generally be unable to attend school due to poverty. Much of our funds continue to be directed towards this project. Gihogwe Secondary School (GSS) was opened in January 2008 when 43 students enrolled. By January 2009, 60 students were being educated, and by the year ended 30th June 2012, 295 students were attending the School. During the year ended 30th June 2013 the number of students increased to 342 including 180 boarders, but in the year ended 30th June 2015 the numbers fell back to 215 students. The school has slowly recovered and increased numbers to 350 students at the end of the review period, despite the economic situation. Included in this are 132 "Friend of Child" sponsored students. During the Covid pandemic the school went into lockdown and was closed as of late March 2020. Some virtual (remote) learning took place during lockdowns, but the charity continued to assist with teachers' and other staff living costs during lockdown periods using the money donated by the charity's "Friend of Child" sponsorship scheme. This allowed the teaching and other staff to buy food and necessary provisions during the harsh lockdown conditions, as there was no national furlough scheme in Rwanda. The school was in lockdown also from February to March 2021. The school year finished in early July 2021, one week earlier than planned due to new Covid restrictions. It re-opened again on 12th October 2021. The new head, Biri Philbert, appointed last year, has had a great impact on the school's continuing reputation & success. Numbers continued to increase while still maintaining academic standards, discipline and a strong Christian ethos.

The first visit in 3 years from the UK was made on the 29th May 2022. The Charities Chairman visited for a week meeting teachers, pupils and Inkuru Nziza church members & elders. He witnessed the distribution of food, clothing, goats and bibles to the poor & needy including a group of former Muslim women, who had converted to Christianity. The distributions of funds, which the Charity regularly transfers to Rwanda, is managed on behalf of Rwanda Restored, by our local partner, the Inkuru Nziza (Good News) church, according to the priorities agreed by the Charity's Trustees. We are emailed regular income/expenditure spreadsheets, produced by Inkuru Nziza. In addition the internet is used to send reports, photographs & news of how the funds are being used. Inkuru Nziza provide the legal oversight of Gihogwe Secondary School.

School Building Work

The general improvement in education standards and availability affects all private secondary school, however GSS has fortunately seen an increase in private students in the last 2 years. The continued viability of GSS as a private secondary Christian school depends on both sponsored and fee-paying students, and has been discussed with both the Inkuru Nziza leadership and school management in recent years. The increase in fee-paying student numbers inevitably puts pressure on the school facilities. The latest building, a 4-room classroom block, was completed in December 2022, and has been in use throughout 2023. This has meant that the boy boarders can now all be housed on the school site, and there are sufficient classrooms for all groups. This work was only possible because of the money raised through our supporters, and a generous loan to complete the work.

As a charity, we continue to sponsor students, some of whom are orphans, or come from a poor family meaning that they would be struggle to stay in continuous Secondary education in Rwanda; a number of these will be from the Inkuru Nziza Church community throughout Rwanda. It is a privilege to offer these young people hope for the future, through secondary education, and improve their life chances, and help them to reach their full potential. High educational standards are the key to the success of the school, as is a Christian ethos that welcomes children from all backgrounds, into a community that will support and nurture them. The continual commitment to fund the provision of new buildings and equipment, and repair existing buildings, has helped to maintain the high standard achieved at the school by the Head and all the teaching staff. A small number of students are sponsored at university and tertiary education level, who have graduated from GSS.

Relief of Poverty

Funding is also directed towards repairing and substantially improving the homes of the impoverished that are often damaged during floods and volcanic activity in Rwanda, as well as supporting the poor through its goat projects and the purchase and distribution of food and bibles. This year's main emergency funds were raised and used to alleviate the hardship caused by major flooding. Most of these funds will be allocated in the next review period as the Rwandan government reacted to provide temporary accommodation. These funds will be used to provide food and basic utensils.

Handicraft Work

Our Charity has endeavoured to continue to provide employment during the pandemic for a number of widows and orphans whom often remark about the dignity that such employment provides. These widows and orphans make a range of handicraft items such as banana bark Christmas and greeting cards, embroidered pictures, tablecloths, table runners, cloth bags, necklaces etc. It is very rewarding to see their good skills being used to produce these items that are purchased by the Charity for resale in the UK. We have been able to sell some handicraft, notably cards, on-line even during the pandemic restrictions.

Rwanda Restored

Report of the Trustees for the twelve month period ended 30th June 2023

Financial Review Continued

FINANCIAL REVIEW

The gross turnover for the year was **£66,787.57**. Accrual accounts must be prepared when turnover exceeds the £250k threshold. Nevertheless the accounts for this year are presented on an income and expenditure basis.

The Statement of Financial Activities (SOFA) must categorise funds into one of three legal types:-

Unrestricted Funds – which represent money that has been given to the Charity on the general understanding that it will be used at the discretion of the Charity for the furthering of its objectives and activities as set out above.

Restricted Funds – which represent money that has been given for a particular purpose and they cannot and must not be used by the Charity for any other purpose.

Endowment Funds – money that has been given to the Charity with the specific instruction that only interest gained from the money can be spent. The Charity does not at present have any such funds.

At the end of the year the Charity held £11,123.14 cash reserves at the bank. The total unrestricted fund has a £11,284.41 balance and a restricted fund balance of (£7,126.16). At the year-end there was a stock of handicraft cards and other materials which remained unsold. This is shown in the accounts as stock in hand, at a cost price value of **£1,365.72**. Stock was sold during the year but value was held at last year's level by further purchases during year.

PLANS FOR FUTURE PERIODS

The Charity will continue to focus its efforts on supporting students from impoverished backgrounds to attend the Gihogwe Secondary (GSS) and complete their education from Senior 1 through to Senior 6, in a school with a Christian ethos. Where possible, students will be supported in tertiary education as funds allow. The Rwandan Educational Authority undertakes annual evaluations of the schools, and continues to make a number of demands, which the Charity strives to finance through the generous donations of our supporters. These requirements have in the past included improving paths around the school and constructing a retaining wall next to the public road. The completion of the combined new classroom block and boys' dormitory, after almost 16 months of fund raising and building, was particularly pleasing in the face of the worldwide pandemic and lockdowns. A new project to provide new buildings to meet the Rwandan Education Authority's requirements and increased school numbers started on 1st June 2022. Some

(4)

funding was available but to avoid delays and any subsequent inflationary increase in costs, an interest free loan was made available to the Charity. In addition to improving the main infrastructure, funding books, IT equipment and furniture is a continual priority. Internet communications prove to be an invaluable asset for maintaining communications with the school, Inkuru Nziza, and amongst the Trustees, volunteers and supporters.

GSS has a forum of parents, teachers & Inkuru Nziza that is mandated by Rwandan law to oversee the operation of the school, with particular emphasis on finances & discipline. A major decision was to raise school fees by 10% during the review period to reflect the high inflation.

We are happy to report that Gihogwe Secondary School has continued to do well despite the major impact on all education throughout the Covid era. We are also encouraged by the prospect of more students than ever on the register.. The school has generally always achieved excellent exam results: These positive results, both educationally & culturally, because of the praiseworthy teaching and discipline at the school, continues to be recognised by more and more people.

In conclusion, the charity continues to meet the prime aims of its Christian mission, the relief of poverty, by helping the children from poor families to achieve their potential. We also endeavour to ensure that our donors are assured that we maximise the donations given generously and freely to help the Poor and Needy. To this end our administration costs are less than 1% of funds raised.

DECLARATION

The Trustees declare that they have approved the above Trustees's report.



Signed on behalf of the Charity's Trustees
Damian Mark Gilmartin
8th December 2023

RWANDA RESTORED**STATEMENT OF FINANCIAL ACTIVITIES FOR
TWELVE MONTHS ENDED 30TH JUNE 2023****Income and Expenditure Account**

| | <u>UNRESTRICTED FUNDS</u> | <u>RESTRICTED FUNDS</u> | <u>TOTAL FUNDS</u> | <u>TOTAL FUNDS</u> |
|---------------------------------------|-------------------------------|-----------------------------|------------------------|------------------------|
| [NOTE] | <u>2023</u> | <u>2023</u> | <u>2023</u> | <u>2022</u> |
| | £ | £ | £ | £ |
| <u>Income</u> | | | | |
| Voluntary Income | | | | |
| - Donations | 7,657.23 | 40,624.89 | 48,282.12 | 46,383.28 |
| - Gift Aid Tax Refund | 6,681.56 | | 6,681.56 | 7,300.19 |
| - Sales | 1,081.05 | | 1,081.05 | 1,078.52 |
| - Investment Income | 92.84 | | 92.84 | 15.27 |
| - Bibles | | 1,650.00 | 1,650.00 | |
| - Loan | 9,000.00 | | 9,000.00 | |
| <u>TOTAL INCOME</u> | <u>24,512.68</u> | <u>42,274.89</u> | <u>66,787.57</u> | <u>54,777.26</u> |
| | | | | |
| <u>Expenditure</u> | | | | |
| Charitable Activities | | | | |
| - Building Work | | 23,350.00 | 23,350.00 | 23,700.00 |
| - Relief of Poverty | | 41,200.00 | 41,200.00 | 38,770.63 |
| - Handicraft Work | | | | 0.00 |
| - Travel Expenses | | | , | 0.00 |
| - Administration [5] | 611.73 | | 611.73 | 676.10 |
| <u>TOTAL EXPENDITURE</u> | <u>611.73</u> | <u>64,550.00</u> | <u>65,161.73</u> | <u>63,146.73</u> |
| | | | | |
| Net of Income/(Expenditure) | -- | --- | 1,625.84 | (8,369.47) |
| | | | | |
| Funds at Beginning of year | 18,520.31 | (7,226.15) | 11,294.16 | |
| | | | | |
| Funds at End of year | 11,284.41 | (7,126.16) | 4,158.25 | |

RWANDA RESTORED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2023

NOTE [1]

Principal Accounting Policies

Basis of Accounting

- The Financial Statements are prepared under the historical cost convention, with items recognised at cost or transaction value, and in accordance with the requirements of the Charities Statement of Recommended Practice – Charities SORP (FRS102)

| | <u>JUNE 2023</u> | <u>JUNE 2022</u> |
|---|------------------|------------------|
| | £ | £ |
| NOTE [2] | | |
| Refund of Gift Aid Tax due from HMRC May22 to June 23 | 669.38 | 431.13 |
| | 669.38 | 431.13 |

NOTE [3]

Creditors

| | | |
|--------------------|--------|--------|
| Travel | 0.00 | 0.00 |
| Telephone/Internet | 372.23 | 378.00 |
| Postage | | |
| | 372.23 | 378.00 |

NOTE [4]

Analysis of Restricted Funds

| | <u>Church & School Bldg. Work</u> | <u>Relief of Poverty</u> | <u>Handicraft Work</u> | <u>Total</u> |
|----------------------|---------------------------------------|--------------------------|------------------------|--------------|
| | £ | £ | £ | £ |
| Balances at 30.06.22 | 0.00 | (7,226.15) | 1365.73 | (5,860.42) |
| Net Movement in Year | 0.00 | (100.00) | (0.00) | (100.00) |
| Balances at 30.06.23 | 0.00 | (7,126.15) | 1365.73 | (5,860.43) |

| | <u>Unrestricted Funds</u> | <u>Restricted Funds</u> | <u>Total 2023</u> | <u>JUNE 2022</u> |
|--|---------------------------|-------------------------|-------------------|------------------|
| | £ | £ | £ | £ |

NOTE [5]

Management & Administration

| | | | |
|---------------------------|--------|--------|--------|
| Bank Charges | 239.50 | 239.50 | 247.50 |
| Postage | 0.00 | 0.00 | 0.00 |
| Telephone Expenses | 372.23 | 372.23 | 378.00 |
| Equipment & Stationery | 0.00 | 0.00 | 50.60 |
| Hospitality & PR Expenses | 611.83 | 611.83 | 675.10 |

RWANDA RESTORED

BALANCE SHEET AS AT 30TH JUNE 2023

| | [NOTE] | <u>JUNE 2023</u> £ | <u>JUNE 2022</u> £ |
|-----------------------------------|--------|------------------------------|------------------------------|
| <u>CURRENT ASSETS</u> | | | |
| Stock of Handicraft Materials | | 1,365.73 | 1,365.72 |
| Debtors | [2] | 669.38 | 431.13 |
| Cash at Bank | | 11,123.14 | 9,497.30 |
| | | 13,158.25 | 11,294.15 |
| <u>CURRENT LIABILITIES</u> | | | |
| Creditors | [3] | 0.00 | 0.00 |
| Loan outstanding | | 9,000.00 | 0.00 |
| <u>NET ASSETS</u> | | 4,158.25 | 11,294.15 |
| <u>REPRESENTED BY</u> | | | |
| Unrestricted Funds | | 11,284.41 | 18,520.31 |
| Restricted Funds | [4] | (7,126.15) | (7,226.15) |
| | | 4,158.26 | 11,294.15 |

The financial statements were approved by the Trustees on 8th December 2023



Damian Mark Gilmartin
Chairman



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
Rwanda Restored

**On accounts for the year
ended**

30th June 2023

Set out on pages

6, 7 and 8

(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 30/06/2023.

**Responsibilities and basis
of report**

As the charity trustees of the Trust, 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 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 (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

** Please delete the words in the brackets if they do not apply.*

Signed:

Name:

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

Address:

Only complete if the examiner needs to highlight 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.

Not Applicable

RWANDA RESTORED

England & Wales - Charity number 1115695

Accounts

Rwanda Restored

OUR REF. CharityCommission0622
YOUR REF. 1115695

Damian Gilmartin
10 Kingsmeadow,
Crudwell,
Malmesbury
Wiltshire
SN16 9HT

TEL NO. 01666 575041
03 May 2023

Information Compliance,
The Charity Commission,
PO Box 1329,
Liverpool,
L69 3DY.

Dear Sir/Madam,

Rwanda Restored
Charity No 1115695

Please now find enclosed copy of the signed published accounts together with Independent Examiner's Report for the period ended 30th June 2022. If you need any further information, please let me know.

Yours Faithfully



Damian Gilmartin
Chairman

cc

Geoff Lane, Roger Chapman, Ben Kariuki, Ellen Martins- Olatunde, Peter Gilmartin

The Accounts

Year Ended

30th June 2022.

RWANDA RESTORED

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| | |
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| 1 | Details of the Charity |
| 2 - 5 | Report of the Trustees |
| 6 | Independent Examiner's Report |
| 7 | Statement of Financial Activities |
| 8 | Notes to the Accounts |
| 9 | Balance Sheet |

RWANDA RESTORED

Registered Charity Number: 1115695

Correspondence Address: Mr D. M. Gilmartin

10 Kings Meadow
Crudwell
Malmesbury SN16 9HT

Trustees:

Roger Chapman - Appointed 2006

Benson Muiithi Kariuki - Appointed 13th January 2017

Damian Mark Gilmartin - Appointed 13th January 2017 [Chairman from 7th April 2017]

Ellen Martins-Olatunde - Appointed 31st July 2020

Bankers:

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent ME19 4JQ

Report of the Trustees for the twelve-month period ended 30th June 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity is administered by appointed Trustees empowered by Deed of Trust dated 18th March 2006 who are responsible for the overall management of the Charity. There are no paid officials or employees. During the year to 30th June 2022, the trustees were R. Chapman, B.M. Kariuki, D.M. Gilmartin, Chairman, & E Martins-Olatunde

VOLUNTEERS

Without our volunteers the Charity would not be able to function effectively. We have no paid officials; our main administrative costs are mainly associated with bank, Internet and telephone charges. The volunteers include several previous trustees and the Treasurer, who all provide invaluable help in our fund raising. The Trustees take this opportunity to express their grateful appreciation for all that they do.

OBJECTIVES AND ACTIVITIES

The Charity's aims are mainly allied to the relief of poverty in Rwanda. We raise funds to provide access to education for disadvantaged children, building and improving schools, and equipping them to the standard required by the Rwandan Government. We also provide emergency funds to mitigate problems caused by flooding and other climatic/health problems, All project are carried out in partnership with a group of Christian Churches in Rwanda known as Inkuru Nziza (Good News)

These objectives are achieved by:

- 1) The supply of funding for the building and/or improving secondary and primary schools, available for use by children of all faiths.
- 2) Running a sponsorship programme to enable children of all faiths to attend school.
- 3) The relief of financial hardship, particularly again this year as a result of the worldwide Covid pandemic, the resulting monetary inflation & crop failure. The Charity provides funds to rebuild and/or repair rudimentary housing, buy food, clothing, and other general support as needed within the local church communities.
- 4) Giving advisory and other services as needed.
- 5) Providing employment for the poor and needy by selling handicrafts they make.

ACHIEVEMENTS AND PERFORMANCE

Fundraising

During the year funding has been received from various sources and together with sales, the charity has raised **£54,777.26**. This is a reduction of **£16,021.99** on the previous accounting period. This major reduction was primarily because funds needed for a new teaching and boys' dormitory block at Gihogwe Secondary School (GSS) had now been raised and expended. However we now need to meet the challenge to add a further building as a new boys' dormitory because of rising school numbers & instructions from the Rwanda Government. Unrestricted funds for this Project were made available to enable building work of a new 4-room block to commence on 1st June 2022. The Covid pandemic & natural disasters have meant funds for food, clothing & housing were again allocated. The increase in school numbers was also allied with an increase in mainly private and some sponsored students. Like most charities we have found fund raising challenging during the current Covid crisis, especially selling handicrafts. Worldwide inflation is also creating problems for the Charities's fund raising efforts. However many of our long term donors, including UK churches continue to respond to our requests and appeals for funds.

Charity's History to date

Starting in 2006 the Inkuru Nziza Church in Kigali, supported by Rwanda Restored funds, built a residential secondary school at Gihogwe (GSS). It was part of the plan to educate the many orphans or children with only 1 parent, who would generally be unable to attend school due to poverty. Much of our funds continue to be directed towards this project. Gihogwe Secondary School (GSS) was opened in January 2008 when 43 students enrolled. By January 2009, 60 students were being educated, and by the year ended 30th June 2012, 295 students were attending the School. During the year ended 30th June 2013 the number of students increased to 342 including 180 boarders, but in the year ended 30th June 2015 the numbers fell back to 215 students. The school has slowly recovered & increased numbers to 350 at the end of the review period, despite the restrictions created by Covid. Included in this are 132 "Friend of Child" sponsored students. The school went into lockdown and was closed as of late March 2020. Some virtual (remote) learning took place during lockdowns, but the charity continued to assist with teachers' and other staff living costs during lockdown periods using the money donated by the charity's "Friend of Child" sponsorship scheme. This has allowed the teaching and other staff to buy food and necessary provisions during the harsh lockdown conditions, as there was no national furlough scheme in Rwanda. The school was in lockdown from February to March 2021.. The school year finished in early July 2021, c. 1 week earlier than planned due to new Covid restrictions. It re-opened again on 12th October 2021. A new head, Philbert Bigirimana known as Biri, a teacher at the school, was appointed at the start of the 2021/2022 school year. He has guided the school very successfully through a difficult period following Covid restrictions. The students continue to enjoy good exam success, and the school has not had to close again due to Covid during the school year from October 2021 to July 2022 (the new academic year in Rwanda).

School Building Work

The general improvement in education standards and availability affects all private secondary schools, however GSS has fortunately seen an increase in private students in the last 2 years. The continued viability of GSS as a private school depends on both sponsored and fee-paying students, and has been discussed with both the Inkuru Nziza leadership and school management in recent years. The increase in fee-paying student numbers inevitably puts pressure on the school facilities.

As a charity, we continue to sponsor students, some of whom are orphans, or come from a poor family meaning that they would be struggle to stay in continuous Secondary education in Rwanda. A number of these will be from the Inkuru Nziza Church community throughout Rwanda. It is a privilege to offer these young people hope for the future, through secondary education, and improve their life chances, and help them to reach their full potential.

The first visit in 3 years from the UK was made on the 29th May 2022. The Charity's Chairman visited for 1 week, meeting teachers, pupils & Inkuru Nziza church members & pastors. He witnessed the distribution of food, clothing, goats & bibles to the Poor & Needy including ex-Islamic wives and widows, who have converted to Christianity. The distributions of funds, which the Charity regularly transfers to Rwanda, is managed on behalf of Rwanda Restored, by our local partner, the Inkuru Nziza (Good News) church, according to the priorities agreed by the Charity's Trustees. We are emailed regular income/expenditure spreadsheets, produced by Inkuru Nziza,. In addition the internet is used to send reports, photographs & news of how the funds are being used. Inkuru Nziza provide the legal oversight of Gihogwe Secondary School.

High educational standards are the key to the success of the school, as is a Christian ethos that welcomes children from all backgrounds, into a community that will support and nurture them. The continual commitment to fund the provision of new buildings & equipment has helped to maintain the high standard achieved at the school by the Head and all the teaching staff..

In addition to our work at GSS, the charity helps, as funds allow, with building repairs at 3 primary schools at Kwirama, Gatovu and Gigongoro, at which over 2,000 students are attending. A small number of students are sponsored at university and tertiary education level, who have graduated from GSS.

Relief of Poverty

Funding is also directed towards repairing and substantially improving the homes of the impoverished that are often damaged during floods & volcanic activity in Rwanda, as well as supporting the poor through its goat projects and the purchase and distribution of food and bibles. This year the continued burden of Covid, crop failure & worldwide inflation has presented additional problems. Funds have been needed due to increased hunger & deprivation..

Handicraft Work

Our Charity has endeavoured to continue to provide employment during the pandemic for a number of widows and orphans whom often remark about the dignity that such employment provides. These widows and orphans make a range of handicraft items such as banana bark Christmas and greeting cards, embroidered pictures, tablecloths, table runners, cloth bags, necklaces etc. It is very rewarding to see their good skills being used to produce these items that are purchased by the Charity for resale in the UK. We have been able to sell some handicraft, notably cards, on-line despite the pandemic.

Rwanda Restored

Report of the Trustees for the twelve month period ended 30th June 2022 Financial Review Continued

FINANCIAL REVIEW

The gross turnover for the year was **£54,777.26**. Accrual accounts must be prepared when turnover exceeds the £250k threshold. Nevertheless the accounts for this year are presented on an income and expenditure basis.

The Statement of Financial Activities (SOFA) must categorise funds into one of three legal types:-

Unrestricted Funds – which represent money that has been given to the Charity on the general understanding that it will be used at the discretion of the Charity for the furthering of its objectives and activities as set out above.

Restricted Funds – which represent money that has been given for a particular purpose and they cannot and must not be used by the Charity for any other purpose.

Endowment Funds – money that has been given to the Charity with the specific instruction that only interest gained from the money can be spent. The Charity does not at present have any such funds.

At the end of the year the Charity held £9,497.30 cash reserves at the bank. The total unrestricted fund has a £18,520.31 balance and a restricted fund balance of (£7,226.15). At the year-end there was a stock of handicraft cards and other materials which remained unsold. This is shown in the accounts as stock in hand, at a cost price value of **£1,365.72**. Stock value increased by further purchases during year.

PLANS FOR FUTURE PERIODS

The Charity will continue to focus its efforts on supporting students from impoverished backgrounds to attend the Gihogwe Secondary (GSS) and complete their education from Senior 1 through to Senior 6, in a school with a Christian ethos. Where possible, students will be supported in tertiary education as funds allow. The Rwandan Educational Authority undertakes annual evaluations of the schools, and continues to make a number of demands, which the Charity strives to finance through the generous donations of our supporters. These requirements have in the past included improving paths around the school and constructing a retaining wall next to the public road. The completion of the combined new classroom block and boys' dormitory, after almost 16 months of fund raising and building, was particularly pleasing in the face of the worldwide pandemic and lockdowns. A new building project to provide a new dedicated boys' dormitory block to meet the Rwandan Education Authority's requirements & increased school numbers

started on 1st June 2022. Funding was available to meet most of the costs of the new 4-room block but to avoid delays & any subsequent inflationary increase in costs, an interest free loan has been made available to the Charity from a generous supporter to allow the building to be completed. In addition to improving the main infrastructure, funding books, IT equipment and furniture is a continual priority. Internet communications prove to be an invaluable asset for maintaining communications with the school, Inkuru Nziza, and amongst the Trustees, volunteers and supporters.

We are happy to report that Gihogwe Secondary School has continued to do well despite the major impact on all education throughout the world of national lockdowns. We are also encouraged by the prospect of more students than ever on the register.. The school has generally always achieved excellent exam results: These positive results, both educationally & culturally, because of the praiseworthy teaching and discipline at the school, continues to be recognised by more and more people.

In conclusion, the charity continues to meet the prime aims of its Christian mission, the relief of poverty, by helping the children from poor families to achieve their potential. We also endeavour to ensure that our donors are assured that we maximise the donations given generously & freely to help the Poor and Needy. To this end our administration costs are less than 1% of funds raised.

DECLARATION

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



Signed on behalf of the Charity's Trustees
Damian Mark Gilmartin
25th March 2023

RWANDA RESTORED

STATEMENT OF FINANCIAL ACTIVITIES FOR TWELVE MONTHS ENDED 30TH JUNE 2022

Income and Expenditure Account

| | [NOTE] | <u>UNRESTRICTED FUNDS 2022</u> | <u>RESTRICTED FUNDS 2022</u> | <u>TOTAL FUNDS 2022</u> | <u>TOTAL FUNDS 2021</u> |
|---------------------------------------|--------|--|--------------------------------------|---------------------------------|---------------------------------|
| | | £ | £ | £ | £ |
| <u>Income</u> | | | | | |
| Voluntary Income | | | | | |
| - Donations | | 8,060.83 | 38,322.45 | 46,383.28 | 61,596.85 |
| - Gift Aid Tax Refund | | 7,300.19 | | 7,300.19 | 8,438.81 |
| - Sales | | 1,078.52 | | 1,078.52 | 755.53 |
| - Investment Income | | 15.27 | | 15.27 | 8.06 |
| <u>TOTAL INCOME</u> | | <u>16,454.81</u> | <u>38,322.45</u> | <u>54,777.26</u> | <u>70,799.25</u> |
| <u>Expenditure</u> | | | | | |
| Charitable Activities | | | | | |
| - Building Work | | 23,700.00 | | 23,700.00 | 34,615.00 |
| - Relief of Poverty | | | 38,770.63 | 38,770.63 | 56,821.00 |
| - Handicraft Work | | | | | 0.00 |
| - Travel Expenses | | | | | 0.00 |
| - Administration | [5] | 676.10 | | 676.10 | 350.62 |
| <u>TOTAL EXPENDITURE</u> | | <u>24,376.10</u> | <u>38,770.63</u> | <u>63,146.73</u> | <u>57,171.62</u> |
| Net of Income/(Expenditure) | -- | | --- | (8369.47) | -- |
| Funds at Beginning of year | | 18,820.31 | 1,164.38 | 19,984.69 | 17,866.77 |
| Funds at End of year | | 18,520.31 | 0.00 | (7,226.15) | 11,294.16 |

RWANDA RESTORED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2022

NOTE | 1|

Principal Accounting Policies

Basis of Accounting

- The Financial Statements are prepared under the historical cost convention, with items recognised at cost or transaction value, and in accordance with the requirements of the Charities Statement of Recommended Practice – Charities SORP (FRS102)

| | <u>JUNE 2022</u> | <u>JUNE 2021</u> |
|---|------------------|------------------|
| | £ | £ |
| NOTE 2 | | |
| Refund of Gift Aid Tax due from HMRC May21 to June 22 | 431.13 | 1073.26 |
| | <u>431.13</u> | <u>1073.26</u> |

NOTE | 3|

Creditors

| | | |
|--------------------|---------------|---------------|
| Travel | 0.00 | 0.00 |
| Telephone/Internet | 378.00 | 226.62 |
| Postage | | |
| | <u>378.00</u> | <u>226.62</u> |

NOTE | 4|

Analysis of Restricted Funds

| | <u>Church & School Bldg. Work</u> | <u>Relief of Poverty</u> | <u>Handicraft Work</u> | <u>Total</u> |
|----------------------|---|------------------------------|----------------------------|------------------|
| | £ | £ | £ | £ |
| Balances at 30.06.21 | 0.00 | 1164.38 | 1044.66 | 2209.04 |
| Net Movement in Year | 0.00 | (7226.15) | 321.06 | (7547.21) |
| Balances at 30.06.22 | <u>0.00</u> | <u>(6362.84)</u> | <u>1365.72</u> | <u>(5338.17)</u> |

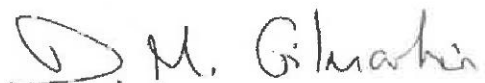
| | <u>Unrestricted Funds</u> | <u>Restricted Funds</u> | <u>Total 2022</u> | <u>JUNE 2021</u> |
|--|-------------------------------|-----------------------------|-----------------------|----------------------|
| | £ | £ | £ | £ |
| NOTE 5 | | | | |
| Management & Administration | | | | |
| Bank Charges | 247.50 | | 247.50 | 124.00 |
| Postage | 0.00 | | 0.00 | 0.00 |
| Telephone Expenses | 378.00 | | 378.00 | 226.62 |
| Equipment & Stationery | 50.60 | | 50.60 | 0.00 |
| Hospitality & PR Expenses | | | | |
| | <u>675.10</u> | | <u>675.10</u> | <u>450.62</u> |

RWANDA RESTORED

BALANCE SHEET AS AT 30TH JUNE 2022

| | [NOTE] | <u>JUNE 2022</u> £ | <u>JUNE 2021</u> £ |
|-----------------------------------|--------|-----------------------|-----------------------|
| <u>CURRENT ASSETS</u> | | | |
| Stock of Handicraft Materials | | 1365.72 | 1044.66 |
| Debtors | [2] | 431.13 | 1073.26 |
| Cash at Bank | | 9497.30 | 17866.77 |
| | | <u>11294.15</u> | <u>19984.69</u> |
| <u>CURRENT LIABILITIES</u> | | | |
| Creditors | [3] | 0.00 | 0.00 |
| Loan outstanding | | 0.00 | 0.00 |
| | | <u>11294.15</u> | <u>19984.69</u> |
| <u>NET ASSETS</u> | | | |
| | | <u>11294.15</u> | <u>19984.69</u> |
| <u>REPRESENTED BY</u> | | | |
| Unrestricted Funds | | 18520.31 | 18820.31 |
| Restricted Funds | [4] | (7226.15) | 1164.38 |
| | | <u>11294.15</u> | <u>19984.69</u> |

The financial statements were approved by the Trustees on 3rd February 2023



Damian Mark Gilmartin
Chairman



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
Rwanda Restored

**On accounts for the year
ended**

30th June 2022

**Charity no
(if any)**

1115695

Set out on pages

10(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 30/06/2022.

**Responsibilities and
basis of report**

As the charity trustees of the Trust, 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 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 (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

** Please delete the words in the brackets if they do not apply.*

Signed: L Horton

Date: 30th Apr 2023

Name: Leon Horton

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

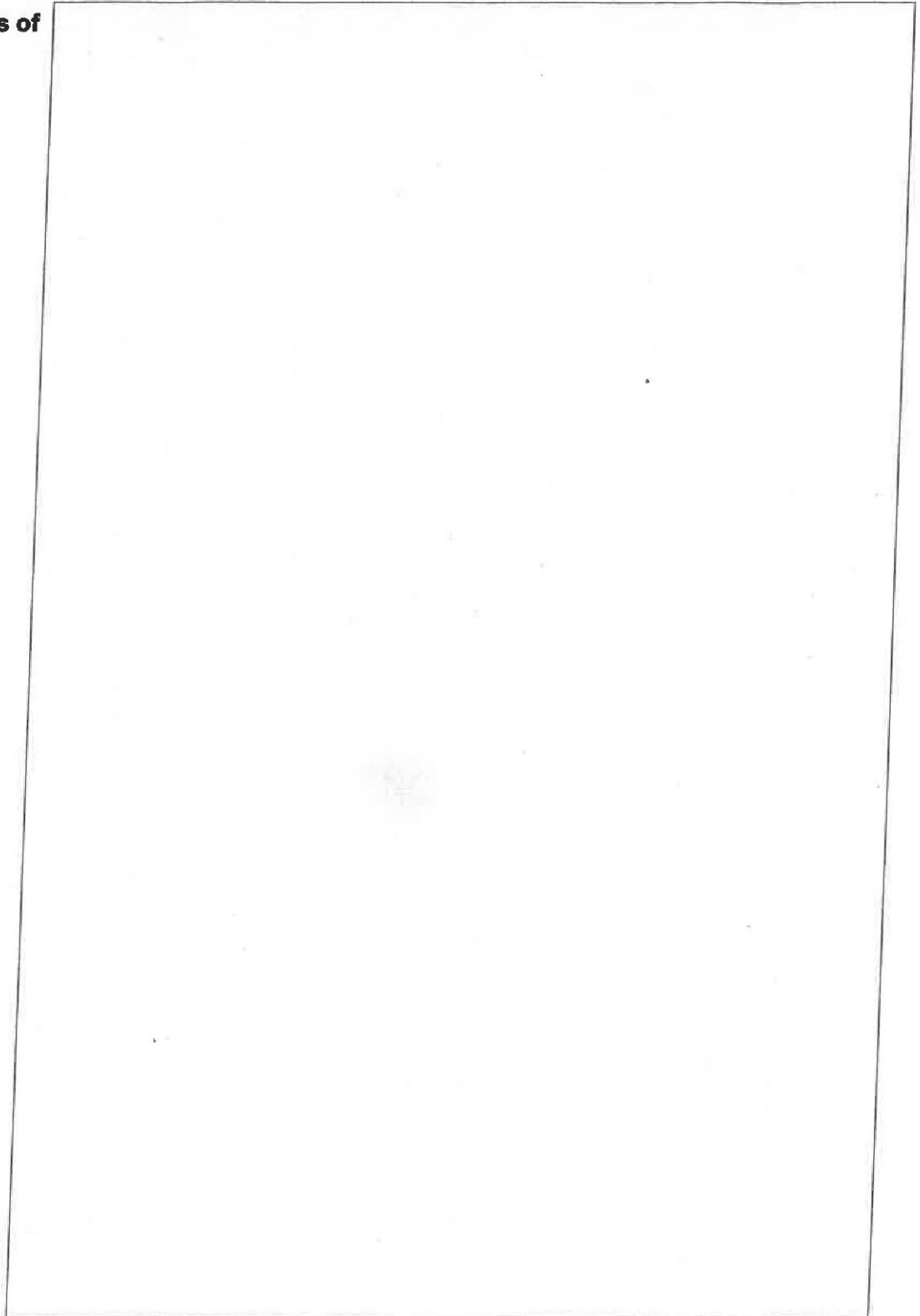
CIMA, CGMA

Address:

Boschendal, Tetbury Lane, Crudwell, Wilts, SN169HD

Only complete if the examiner needs to highlight 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.



RWANDA RESTORED

England & Wales - Charity number 1115695

Accounts

Rwanda Restored

OUR REF. CharityCommission0618.rs
YOUR REF. 1115695

Damian Gilmartin
10 Kingsmeadow,
Crudwell,
Malmesbury
Wiltshire
SN16 9HT

TEL NO. 01666 575041
06 September 2022

Information Compliance,
The Charity Commission,
PO Box 1329,
Liverpool,
L69 3DY.

Dear Sir/Madam,

Rwanda Restored
Charity No 1115695

Please now find enclosed copy of the signed published accounts together with Independent Examiner's Report for the period ended 30th June 2021. If you need any further information, please let me know.

Yours Faithfully



Damian Gilmartin
Chairman

cc
Geoff Lane, Roger Chapman, Ben Kariuki, Ellen Martins- Olatunde, Peter Gilmartin

The Accounts

Year Ended 30th June 2021.

RWANDA RESTORED

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| 2 - 5 | Report of the Trustees |
| 6 | Independent Examiner's Report |
| 7 | Statement of Financial Activities |
| 8 | Notes to the Accounts |
| 9 | Balance Sheet |

Registered Charity Number: 1115695

Correspondence Address: Mr D. M. Gilmartin
10 Kings Meadow
Crudwell
Malmesbury SN16 9HT

Trustees:

Roger Chapman - Appointed 2006

Benson Muiithi Kariuki - Appointed 13th January 2017

Damian Mark Gilmartin - Appointed 13th January 2017 [Chairman from 7th April 2017]

Ellen Martins-Olatunde - Appointed 31st July 2020

Esther Summers - Appointed 28th February 2020, resigned effective 14th March 2021

Bankers:

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent ME19 4JQ

0617DETAILS.RS

{1}

Rwanda Restored

**Report of the Trustees for the twelve-month period ended 30th
June 2021**
STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity is administered by appointed Trustees empowered by Deed of Trust dated

18th March 2006 who are responsible for the overall management of the Charity. There are no paid officials or employees.

During the year to 30th June 2021, the trustees were R. Chapman, B.M. Kariuki, D.M. Gilmartin, Chairman, & E Martins-Olatunde

VOLUNTEERS

Without our volunteers the Charity would not be able to function effectively. We have no paid officials; our main administrative costs are mainly associated with bank and telephone charges. The volunteers include several previous trustees and the Treasurer, who all provide invaluable help in our fund raising. The Trustees take this opportunity to express their grateful appreciation for all that they do.

OBJECTIVES AND ACTIVITIES

The Charity`s aims are mainly allied to the relief of poverty in Rwanda. We raise funds to provide access to education for disadvantaged children by building and improving schools in Rwanda, and equipping them to the standard required by the Rwandan Government. We also provide emergency funds to mitigate problems caused by flooding and other climatic//health problems, A new issue arose during this reporting period, volcanic activity. All projects are carried out in partnership with a group of Christian Churches in Rwanda known as Inkuru Nziza (Good News)

These objectives are achieved by:

- 1) The supply of funding for the building and/or improving secondary and primary schools, available for use by children of all faiths.
- 2) Running a sponsorship programme to enable children of all faiths to attend school.
- 3) The relief of financial hardship, particularly again this year as a result of the worldwide Covid pandemic, by providing and/or repairing housing, issuing food, clothing, and other general support as needed within the local communities of the churches.
- 4) Giving advisory and other services as needed.
- 5) Providing employment for the poor and needy by selling handicrafts they make.

ACHIEVEMENTS AND PERFORMANCE

Fundraising

During the year funding has been received from various sources and together with sales, the charity has raised **£70,799.25**. This is a reduction of **£961.12** of funds on the previous accounting period. This small reduction was primarily as the funds needed for a new teaching and boys` dormitory block at Gihogwe Secondary School (GSS) had now been raised and the project completed when the school re-opened in November 2020. However issues associated with the Covid pandemic, such as food relief and destruction of houses because of flooding/volcanic activity meant fund raising had to continue at a pace. The increase in school numbers meant we continue to try to increase the number of sponsors. Like most charities we have found fund raising challenging during the current Covid crisis, especially selling handicrafts, although previous customers have come to our aid despite the difficult lockdown

restrictions presented. Similarly many of our long term donors, including UK churches, have once again responded to our requests and appeals for funds.

{2}

Charity`s History to date

Starting in 2006 the Inkuru Nziza Church in Kigali, supported by Rwanda Restored, has built a residential secondary school at Gihogwe (GSS) to accommodate up to 400 children, some of whom are orphans or have only 1 parent, and would otherwise be unable to attend school due to poverty. Much of our fund raising continues to be directed towards this project. Gihogwe Secondary School (GSS) was opened in January 2008 when 43 students enrolled. By January 2009, 60 students were being educated, and by the year ended 30th June 2012, 295 students were attending the School. During the year ended 30th June 2013 the number of students increased to 342 including 180 boarders, but in the year ended 30th June 2015 the numbers fell back to 215 students. As of February 2020, the start of the new academic year, there were 287 students at GSS, an increase from the end of 2019 of around 43 students. The charity had 132 "Friend of Child" sponsored students, an increase of 17, of which 121 have sponsors and 11 are unsponsored. The school went into lockdown and was closed as of late March 2020. Virtual (remote) learning took place during lockdown and the Government re-started the academic year following lockdown in November 2020. School numbers have increased by approx. 40, with an increase in private (fee paying) students. There continue to be around 132 sponsored (FOC) students. We have continued to assist with teachers' and other staff living costs during lockdown periods using the money donated by the charity's "Friend of Child" sponsorship scheme. This has allowed the teaching and other staff to buy food and necessary provisions during the harsh lockdown conditions, as there was no national furlough scheme in Rwanda. The school was in lockdown from February to March 2021 as Kigali City District went into full lockdown. The school year finished in early July 2021, c. 1 week earlier than planned due to COVID. There were 313 students in the school at this time.

School Building Work

The general improvement in education standards and availability affects all private secondary school, however GSS has fortunately seen an increase in private students in the last 2 years. The continued viability of GSS as a private school depends on both sponsored and fee-paying students, and has been discussed with both the Inkuru Nziza leadership and school management in recent years. The increase in fee-paying student numbers inevitably puts pressure on the school facilities.

As a charity, we continue to sponsor students, some of whom are orphans, or come from a poor family meaning that they would be struggle to stay in continuous Secondary education in Rwanda; a number of these will be from the Inkuru Nziza Church community throughout Rwanda. It is a privilege to offer these young people hope for the future, through secondary education, and improve their life chances, and help them to reach their full potential.

GSS`s Head Teacher, Rosine Mukeshimana, was appointed at the end of 2015 and has guided the school through the increasing scrutiny of Rwanda`s Education Authority. No visits from the UK were made during the review period, primarily as a result of Covid restrictions. GSS, like all schools in Rwanda, was closed in late March 2020, as Rwanda was the first African nation to enter national lockdown. The distributions of funds, that are transferred to Rwanda, is managed on behalf of Rwanda Restored by our local partner, the Inkuru Nziza (Good News) church,

according to the priorities agreed by the Charity's Trustees. On a regular basis account breakdowns/spend are produced by Inkuru Nziza and emailed to the Charity. Inkuru Nziza also provide the legal oversight of Gihogwe Secondary School.

High educational standards are the key to the success of the school, as is a Christian ethos that welcomes children from all backgrounds, into a community that will support and nurture them. The new classrooms and boys' dormitory block was opened in November 2020, and the additional accommodation and teaching space has helped to maintain the high standard achieved to date at the school by the Headmistress and all the teaching staff..

In addition to our work at GSS, the charity helps, as funds allow, with building repairs at 3 primary schools at Kwirama, Gatovu and Gigongoro, as funds allow, at which over 2,000 students are attending.

A small number of students are sponsored at university and tertiary education level, who have graduated from GSS.

(3)

Relief of Poverty

Funding is also directed towards repairing and substantially improving the homes of the impoverished that are often damaged during floods in Rwanda, volcanic activity, as well as supporting the poor through its goat projects and the purchase and distribution of food and bibles. This year the burden of Covid and Volcanic activity has presented additional problems that have needed funding, notably due to increased hunger as people have been unable to work, and the need to maintain personal hygiene.

Handicraft Work

Our Charity has endeavoured to continue to provide employment during the pandemic for a number of widows and orphans whom often remark about the dignity that such employment provides. These widows and orphans make a range of handicraft items such as banana bark Christmas and greeting cards, embroidered pictures, tablecloths, table runners, cloth bags, necklaces etc. It is very rewarding to see their good skills being used to produce these items that are purchased by the Charity for resale in the UK. We have been able to sell some handicraft, notably cards, on-line despite the pandemic.

Rwanda Restored

Report of the Trustees for the twelve month period ended 30th June 2021

Financial Review Continued

FINANCIAL REVIEW

The gross turnover for the year was **£70,799.25**. Accrual accounts must be prepared when turnover exceeds the £250k threshold. Nevertheless the accounts for this year are presented on an income and expenditure basis.

The Statement of Financial Activities (SOFA) must categorise funds into one of three legal types:-

Unrestricted Funds - which represent money that has been given to the Charity on the general understanding that it will be used at the discretion of the Charity for the furthering of its objectives and activities as set out above.

Restricted Funds - which represent money that has been given for a particular purpose and they cannot and must not be used by the Charity for any other purpose.

Endowment Funds - money that has been given to the Charity with the specific instruction that only interest gained from the money can be spent. The Charity does not at present have any such funds.

At the end of the year the Charity held **£17,866.77** cash reserves at the bank. The total unrestricted fund has a **£18,820.31** balance and a restricted fund balance of **£1,164.38**. At the year-end there was a stock of handicraft cards and other materials which remained unsold. This is shown in the accounts as stock in hand, at a cost price value of **£1,044.66**.

PLANS FOR FUTURE PERIODS

The Charity will continue to focus its efforts on supporting students from impoverished backgrounds to attend the Gihogwe Secondary (GSS) and complete their education from Senior 1 through to Senior 6, in a school with a Christian ethos. Where possible, students will be supported in tertiary education as funds allow. The Rwandan Educational Authority undertakes annual evaluations of the schools, and continues to make a number of demands, which the Charity strives to finance through the generous donations of our supporters. These requirements have in the past included improving paths around the school and constructing a retaining wall next to the public road. The completion of the combined new classroom block and boys' dormitory, after almost 16 months of fund raising and building, was particularly pleasing in the face of the worldwide pandemic and lockdowns. However we may now need to separate classrooms from dormitories and improve ablution facilities. In addition improving the teaching infrastructure by funding books, IT equipment and furniture is a continual priority. Visits to Rwanda by our Trustees, volunteers and supporters have not been possible this review period but internet communications have been invaluable for maintaining communications with the school, Inkuru Nziza, and amongst the Trustees, volunteers and supporters.

(4)

We are happy to report that Gihogwe Secondary School has continued to do well despite the major impact on all education throughout the world of national lockdowns. We are also encouraged by the prospect of more students than ever on the register. The school has generally always achieved excellent exam results: Very good teachers and discipline has been recognised by more and more people. The Head teacher has received phone calls from government officials and the public asking about the excellent results being achieved.

In conclusion, the charity continues to meet the prime aims of its mission, the relief of poverty, by helping the children from poor families to achieve their potential. We also endeavour to ensure that our donors are assured that we maximise their donations that help the Poor and Needy. To this end our administration costs are less than 1% of funds raised.

DECLARATION

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



Signed on behalf of the Charity's Trustees
Damian Mark Gilmartin
2nd September 2022

{5}



**CHARITY COMMISSION
FOR ENGLAND AND WALES**

**Independent examiner's
report on the accounts**

Section A

Independent Examiner's Report

**Report to the
trustees/ members
of**

Charity Name
Rwanda Restored

**On accounts for
the year ended**

30th June 2021

**Charity
no (if
any)**

1115695

Set out on pages

1 to 9

(remember to include the page numbers of additional sheets)

**Responsibilities
and basis of report**

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

As the charity trustees of the Trust, 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 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 (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

** Please delete the words in the brackets if they do not apply.*

Signed:

L Horton

Date:

1st September
2022

Name:

Leon Horton

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

CIMA, CGMA

Address:

Boschendal, Tetbury Lane, Crudwell, Wiltshire, SN16 9HD

(6)

RWANDA RESTORED

STATEMENT OF FINANCIAL ACTIVITIES FOR TWELVE MONTHS ENDED 30TH JUNE 2021

Income and Expenditure Account

**UNRESTRICTED
FUNDS**

**RESTRICTED
FUNDS**

TOTAL

**TOTAL
FUNDS**

FUNDS

| <u>2020</u> | [NOTE] | <u>2021</u> | <u>2021</u> | <u>2021</u> |
|----------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| | | £ | £ | £ |
| <u>Income</u> | | | | |
| Voluntary Income | | | | |
| - Donations | 19,347.94 | 42,248.91 | 61,596.85 | 64,029.96 |
| - Gift Aid Tax Refund | | 8,438.81 | | 8,438.81 6,012.79 |
| - Sales | 755.53 | | 755.53 | 1,711.72 |
| - Investment Income | | 8.06 | | 8.06 5.90 |
| <u>TOTAL INCOME</u> | <u>28,550.34</u> | <u>42,248.91</u> | <u>70,799.25</u> | <u>71,760.37</u> |

Expenditure

Charitable Activities

| | | | | |
|----------------------|--------|-----------|-----------|---------------|
| - Building Work | | | | 34,615.00 |
| - Relief of Poverty | | 56,821.00 | 56,821.00 | 40,035.50 |
| - Handicraft Work | | | | 0.00 |
| - Travel Expenses | | | , | 0.00 |
| - Administration [5] | 350.62 | | | 350.62 738.75 |

| | | | | |
|---------------------------------|----------------------|-------------------------|-------------------------|-------------------------|
| <u>TOTAL EXPENDITURE</u> | <u>350.62</u> | <u>56,821.00</u> | <u>57,171.62</u> | <u>75,387.25</u> |
|---------------------------------|----------------------|-------------------------|-------------------------|-------------------------|

| | | | |
|------------------------------------|-----------|-----------|-----------|
| Net of Income/(Expenditure) | 28,199.72 | 14,572.09 | 13,627.63 |
| (3,526.68) | | | |

Funds at

| | | | |
|--------------------------|---------|------|---------|
| Beginning of year | 6174.85 | 0.00 | 6174.85 |
| 4239.14 | | | |

| | | | |
|--------------------|----------|---------|----------|
| Funds at | | | |
| End of year | 18820.31 | 1164.38 | 19984.69 |
| 17866.77 | | | |

RWANDA RESTORED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2021

NOTE [1]

Principal Accounting Policies

Basis of Accounting

- The Financial Statements are prepared under the historical cost convention, with items recognised at cost or transaction value, and in accordance with the requirements of the Charities Statement of Recommended Practice - Charities SORP (FRS102)

JUNE 2020

JUNE 2021

NOTE [2]

Refund of Gift Aid Tax
due from HMRC
May21 to June 21

| | £ | £ |
|--|---------|--------|
| | 1073.26 | 708.88 |
| | 1073.26 | 708.88 |

NOTE [3]

Creditors

Travel
Telephone/Internet
Postage

| | | |
|--|--------|------|
| | 0.00 | 0.00 |
| | 226.62 | |
| | 226.62 | 0.00 |

NOTE [4]

Analysis of Restricted Funds

Church & School Bldg. Relief of Work Poverty

Handicraft Work Total

| | £ | £ | £ | £ |
|----------------------|------|---------|---------|---|
| Balances at 30.06.20 | 0.00 | 0.00 | 1226.85 | |
| 1226.85 | | | | |
| Net Movement in Year | 0.00 | 1164.38 | -182.19 | |
| 982.19 | | | | |
| Balances at 30.06.21 | 0.00 | 1164.38 | 1044.66 | |
| 2209.04 | | | | |

| <u>Funds</u> | <u>Unrestricted Funds</u> | <u>Restricted 2021</u> | <u>Total 2020</u> | |
|---------------------|----------------------------------|-------------------------------|--------------------------|---|
| £ | £ | £ | £ | £ |

NOTE [5]

JUN

Management & Administration

| | | | | |
|---------------------------|---------------|---------------|---------------|-------|
| Bank Charges | 124.00 | 124.00 | 469.50 | |
| Postage | 0.00 | 0.00 | 0.00 | |
| Telephone Expenses | | 226.62 | 226.62 | 83.00 |
| Equipment & Stationery | 0.00 | 0.00 | 186.25 | |
| Hospitality & PR Expenses | | | | |
| | <u>450.62</u> | <u>450.62</u> | <u>738.75</u> | |

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RWANDA RESTORED**BALANCE SHEET AS AT 30TH JUNE 2021**

| | [NOTE] | <u>JUNE 2021</u> | | <u>JUNE 2020</u> |
|-----------------------------------|--------|------------------|----------|------------------|
| | | £ | | £ |
| <u>CURRENT ASSETS</u> | | | | |
| Stock of Handicraft Materials | | 1044.66 | | 1226.85 |
| Debtors | [2] | 1073.26 | | 708.88 |
| Cash at Bank | | 17866.77 | | 4239.14 |
| | | <u>19984.69</u> | | <u>6174.87</u> |
| <u>CURRENT LIABILITIES</u> | | | | |
| Creditors | [3] | 0.00 | | 0.00 |
| Loan outstanding | | 0.00 | | 0.00 |
| <u>NET ASSETS</u> | | <u>19984.69</u> | | <u>6174.25</u> |
| <u>REPRESENTED BY</u> | | | | |
| Unrestricted Funds | | | 18820.31 | 6174.25 |
| Restricted Funds | [4] | 1164.38 | | 0.00 |
| | | <u>19984.69</u> | | <u>6174.25</u> |

The financial statements were approved by the Trustees on

02/09/2022



Damian Mark Gilmartin
Chairman

2nd September 2022

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