

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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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

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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.

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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

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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

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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

2020

[NOTE]

2021**2021****2021**

£

£

£

£

Income

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

TOTAL INCOME28,550.3442,248.9170,799.2571,760.37**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

TOTAL EXPENDITURE350.6256,821.0057,171.6275,387.25**Net of Income/(Expenditure)** 28,199.72
(3,526.68)

14,572.09

13,627.63

Funds at**Beginning of year**
4239.14

6174.85

0.00

6174.85

Funds at
End of year
17866.77

18820.31

1164.38

19984.69

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
1226.85

0.00

0.00

1226.85

Net Movement in Year
982.19

0.00

1164.38

-182.19

Balances at 30.06.21
2209.04

0.00

1164.38

1044.66

Funds**Unrestricted
Funds****Restricted
2021****Total
2020**

£

£

£

£

JUN

NOTE [5]

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>

REPRESENTED BY

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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