

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

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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 2024, 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 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.

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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.

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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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**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> |
|---|-------------------------|-------------------------|
| | £ | £ |
| NOTE [2] | | |
| 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]****JUNE 2024**
£**JUNE 2023**
£**CURRENT ASSETS**

| | | |
|-------------------------------|--------|----------|
| 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

CURRENT LIABILITIES

| | | |
|------------------|------|----------|
| 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

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