

Rwanda Restored

OUR REF. CharityCommission0618.rs
YOUR REF. 1115695

Damian Gilmartin
10 Kingsmeadow,
Crudwell,
Malmesbury
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TEL NO. 01666 575041
27 April 2026

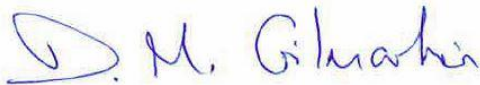
Information Compliance,
The Charity Commission,
PO Box 1329,
Liverpool,
L69 3DY.

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

	[NOTE]	<u>UNRESTRICTED FUNDS 2025</u>	<u>RESTRICTED FUNDS 2025</u>	<u>TOTAL FUNDS 2025</u>	<u>TOTAL FUNDS 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>
	£	£
<u>NOTE [2]</u>		
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]

<u>Analysis of Restricted Funds</u>	<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>
	£	£	£	£
<u>NOTE [5] Management & Administration</u>				
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