RWANDA ACTION

England & Wales · Charity number 1124634

Details

Other names	RWANDA AID
Status	Registered
Legal form	Charitable company
Company number	XT12514
Registered	2008-06-21
Register	View on the Charity Commission register

Contact

Address	Yeoman Oast Laddingford Maidstone Kent ME18 6BX
Phone	07877804823
Email	oriana.fox@RwandaAction.org
Website	www.rwanda-action.org

Activities

Objects: The objects of the Charity are to relieve poverty in Rwanda, particularly in the Western Province, to advance education and to provide relief in the country to those in need by reason of youth, age, ill-health, disability or financial hardship. The Charity aims to achieve this by working with the government and local communities in Rwanda to identify the most pressing challenges and then piloting sustainable initiatives to address those challenges. In particular the Charity promotes effective education, vocational and farm training and enterprise. It also supports inclusivity particularly for those on the margins of society, especially street children and young people living with disability.

Activities: Relief of need and suffering through healthcare, education and training, housing and general welfare.

Downloaded from opencharities.uk/ew/1124634

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Other Finance, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Accommodation/housing, Animals, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£220,359	£259,214	-	-
2024-06-30	£53,934	£112,579	-	-
2023-12-31	£315,763	£295,917	-	-
2022-12-31	£203,045	£348,958	-	-
2021-12-31	£313,403	£447,716	-	-

Trustees

Name	Role	Appointed
Alison Wright		2014-09-12
Deanne Thomas		2019-03-30
Dr John Alan Giles		2024-04-22
EMMA ELIZABETH MESSIAS		
Jane O'Brien		2023-07-20
Patrick Henchoz		2023-09-16
William Gelling OBE		2019-03-30

Downloaded from opencharities.uk/ew/1124634

RWANDA ACTION

England & Wales - Charity number 1124634

Accounts

REGISTERED COMPANY NUMBER: 06610865 (England and Wales)
REGISTERED CHARITY NUMBER: 1124634

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

FOR

RWANDA ACTION

Gibbons Mannington & Phipps LLP
Chartered Accountants
Landgate Chambers
Rye
East Sussex
TN31 7LJ

RWANDA ACTION

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

	Page
Report of the Trustees	1 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 to 15

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and activities

The Objects of the Charity, updated on 14th December 2019 are to relieve poverty in Rwanda, particularly in the Western Province, to advance education and to provide relief in the country to those in need by reason of youth, age, ill-health, disability or financial hardship. The Charity aims to achieve this by working with the government and local communities in Rwanda to identify the most pressing challenges and then piloting sustainable initiatives to address those challenges. The Charity promotes effective education, vocational and farm training and enterprise. It also supports inclusion, particularly for those on the margins of society, especially young people living with disability.

Public benefit

The Trustees are of the view that Rwanda Action meets the definition of a public benefit entity. Its primary objective is to provide services for the general public or social benefit and there is no objective to provide a financial return to members.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Administration

Alex Omoit was promoted to the role of Country Director in Rwanda in February 2024 and has been supported in his development as a manager by CEO, Janyis Watson. Alex had previously worked in the Education department since January 2011.

The Charity progressed projects in line with the 3-year Strategic Plan, working towards the successful conclusion of The Learning Initiative and an increase in inclusive education and training for young people living with disability.

Inclusive Education

Rwanda Action aims to demonstrate that education within state schools can be inclusive by delivering infrastructure and training needed so that children living with disability who are not attending school might be able to, without the need for residential care.

We developed PS Ntendezi (the primary school closest to the Alivera Centre) as a School of Excellence for Special Needs and Inclusive Education (SESNIE), so that it can accommodate the children in term-time residential care at the Centre. With this model in place and working well, we laid the groundwork to replicate it in other sectors.

Between January and June 2025, we constructed classrooms and other infrastructure in three more primary schools so that they can enrol children with disability, living in their communities, who are currently unable to attend school.

The development of SESNIEs perfectly complements the training of Special Needs Education Coordinators (SNECOs), who we recruited in the last fiscal year. The 33 primary school teachers who have taken on this voluntary role attended three residential training courses throughout the year and are now being supported and monitored as they share their knowledge with colleagues in schools in their sectors.

To further embed this work, we have provided training to teachers in the SESNIEs and our staff helped train teachers from across the districts during a 4-day training course organised by the Rwanda Education Board (REB). The focus was on children living with intellectual disability and the teachers and government officials were taken to see how the Special Unit in our pilot SESNIE works. Here children are learning an adapted curriculum, whilst enjoying being active members of the school community.

Parents of children living with disability were trained in disability awareness, safeguarding, positive parenting and sign language to improve their understanding of, care for, and communication with, their children. The parents are also more involved in their education of their children, which was not deemed possible before.

Training and support for young people living with disability

The Alivera Village (TAV) accommodates a maximum of 32 trainees, who are young people aged between 16 and 25 years, who are living with disability. The trainees gain work experience and training in one of the workshops on site, in trades including; hairdressing, sewing, knitting, craft, shoemaking, office services. They also learn literacy and numeracy and basic business skills.

This year 17 trainees graduated their programmes and 14 new recruits joined. On graduation, the trainees are supported to find employment or set up their own small businesses. Staff regularly visit them after they leave the programme to monitor their progress.

Enterprise

Under the Building Communities programme Rwanda Action has supported 20 enterprise groups in the cells of Kinyaga, Save, Rugabano and Gasayo. The 5 new groups supported this year were given a workshop with a full time trainer for 6 months and basic finance and business training. They were then supported with equipment and materials to set up in business. The existing 15 groups continued to be monitored and supported by Rwanda Action staff in collaboration with local leaders and government workers.

Farm Training

Farmers were supported in farming associations in the same locations as the enterprise groups. As with the 15 existing associations, 5 new groups in Gasayo cell were trained in crop production and supported to create a kitchen garden at each member's house and the association was collectively given a piece of land to farm for 5 years. Once this was successfully established, the farmers were trained in livestock management and given materials and instruction to build an animal pen and each was gifted a female goat.

The crop production has been very successful in all of the 20 associations of farmers and we have seen good animal husbandry and production of healthy kids. The goats have added to the soil fertility in addition to organic fertiliser practices.

Community Initiatives

Rwanda Action responded to the requests of the community in Gasayo to create a school vegetable patch to support a school feeding programme and to construct two drinking water points. School staff, children and parents were trained to grow crops and the water points are being managed cooperatively by local groups.

Student Sponsorship

The Saturday club has supported 22 local vulnerable children with activities three times per month, including sports, counselling and advice, music and dancing, homework support, personal hygiene and clothes washing, and meals. All children are supported with school fees, uniforms and school materials and their school reports show that they are mostly doing well at school. Parents also report their children are stable and at lower risk of living on the streets. Two boys have been doing less well but they are the oldest and ready to graduate the programme. Rwanda Action staff are working with parents to encourage them to find work or do vocational training.

Education

The Learning Initiative (TLI) was completed as planned in 36 schools with remarkable results, showing that training teachers in assessing students and Teaching at the Right Level improved student results in P6 exams and reduced drop-out rates, when compared to non TLI schools.

The results show that TLI has equipped the teachers with skills to teach more effectively. Rwanda Action's Education Team continues to teach these skills through 33 Lead Teachers who are delivering Continued Professional Development (CPD) to teachers and school leaders in more than 300 schools. We continue to work closely with district Education leaders and REB to embed these principles and methods in all teacher training and CPD in state schools.

FINANCIAL REVIEW

Financial position

The Charity's income in the period was £220,359. Expenditure in the period was £259,214, resulting in net outgoing resources for the year of £38,855.

This, together with prior years' funds brought forward, resulted in charitable funds at 30th June 2025 of £178,182 .

FINANCIAL REVIEW

Investment policy

The Charity does not intend to hold any long-term investments. Cash not immediately needed is held in an interest-earning savings account.

Reserves policy

The Trustees have examined the Charity's requirements for reserves and have established policy whereby undesignated funds should be maintained such that between 6-9 months of expenditure are covered.

Post Balance Sheet Events

There were no material post Balance Sheet events to report.

FUTURE PLANS

The Charity intends to continue the projects detailed above where appropriate and as far as funding is available.

Rwanda Action is committed to devolving increasing responsibility to the team in Rwanda for providing care and training, working closely with the districts and the community.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is a private Company Limited by Guarantee and was registered at Companies House under number 06610865 on 4th June 2008. The Charity was registered by the Charity Commission under number 1124634 on 21st June 2008. The Charity changed its name from "Rwanda Aid" to "Rwanda Action" on 17th November 2020, to better reflect its objectives and activities.

The Charity is governed by a Memorandum and Articles of Association, which are available to be viewed at Companies House.

The Trustees hold Board Meetings quarterly to review the status and progress of the Charity. Formal minutes are taken and retained by the Company Secretary.

The number of Trustees permitted by the Articles of Association shall be not more than twelve and not less than three. If the number falls to three, a fourth shall be appointed. The existing Trustees appoint new Trustees as and when required. One third (or the number nearest one third) of the Trustees must retire at each AGM in order of appointment. Eligible Trustees may be re-appointed. A new Trustee would be fully briefed by the Chair and given relevant documents about the Charity and the responsibilities of Trustees.

Alison Wright and Emma Ogilvie both stood down on 26th September 2024 and were both re-elected to the Board on 26th September 2024.

Mrs Emma Ogilvie and Mr Remy Twiringiyimana both resigned as Directors and Trustees on 26th September 2024.

The number of Trustees currently on the board is seven.

Organisational structure

The Charity is managed by a Chief Executive Officer, a Country Manager in Rwanda and a Finance Director. They report to the Trustees at Board Meetings. The Trustees approve annual budgets, discuss progress on the Charity's activities and projects, review expenditure reports, review bank balances, approve policies and monitor future action plans.

The CEO and the Founder/Fundraiser regularly visit Rwanda to review the delivery of services within the annual budget by the Rwandan team. At least one Trustee visits Rwanda annually.

The Charity employs a Country Director in Rwanda who runs the office there and oversees the projects and staff.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The Charity has assessed risk in the UK and in Rwanda. Trustees are presented with a financial report at each meeting, showing the movement of all funds. The accounts are independently examined annually. Sub-committees of Trustees review areas of operations in detail, such as Finance and Fundraising, and meet on a regular basis and report to the Board. Trustees and managers have public and employment liability insurance and travel insurance covers visitors to Rwanda.

A safeguarding policy is in place and a Safeguarding Lead Trustee reports to the Board quarterly. In addition, there is a rolling programme of safeguarding training in both the UK and Rwanda to ensure that employees are up to date with best practice for safeguarding. This training consists of recognised online training courses supplemented with training by in-house training in Rwanda, led by senior staff. In the UK, Trustees participate in an on-going programme of online safeguarding training.

In Rwanda the Charity complies with relevant employment legislation and seeks independent legal advice when necessary. It has assessed the risks of all its activities and has put procedures in place to minimise them. With these procedures and the insurance cover, the Charity is satisfied that it is operating safely, and its assets are not in jeopardy.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
06610865 (England and Wales)

Registered Charity number
1124634

Registered office
Yeoman Oast
Laddingford
Maidstone
Kent
ME18 6BX

Trustees
Mrs Deanne Thomas (Chair)
Mr William Gelling
Dr John Giles
Mr Patrick Henchoz
Ms Emma Messias
Mrs Jane O'Brien
Mrs Alison Wright
Mrs Emma Ogilvie (resigned 26 September 2024)
Mr Remy Twiringiyimana (resigned 26 September 2024)

Company Secretary
Ms O M Fox

Independent Examiner
Keith M Luck FCA
Gibbons Mannington & Phipps LLP
Chartered Accountants
Landgate Chambers
Rye
East Sussex
TN31 7LJ

REFERENCE AND ADMINISTRATIVE DETAILS

Key Management Personnel
Ms Janyis Watson (CEO)
Mr David Chaplin (Founder)

Bankers
Barclays Bank plc
New Market Place
Beccles
Suffolk
NR34 9HD

I and M Bank (Rwanda) Limited
Kamebe
Rusizi
Rwanda

CONCLUSION

The Trustees would like to express their appreciation to all who have so generously supported the work of the Charity by their gifts of money, time, energy and expertise.

Approved by order of the board of trustees on 31 March 2026 and signed on its behalf by:

Ms D M Thomas - Trustee

Independent examiner's report to the trustees of Rwanda Action ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2025.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

Keith M Luck FCA

Gibbons Mannington & Phipps LLP
Chartered Accountants
Landgate Chambers
Rye
East Sussex
TN31 7LJ

31 March 2026

RWANDA ACTION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2025

	Notes	Year Ended 30/6/25 Unrestricted funds £	Period 1/1/24 to 30/6/24 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		**196,890**	45,003
Other trading activities	3	**18,880**	6,783
Investment income	4	**4,589**	2,148
Total		**220,359**	53,934
EXPENDITURE ON			
Charitable activities			
Charitable activities		**259,214**	112,579
NET INCOME/(EXPENDITURE)		**(38,855)**	(58,645)
RECONCILIATION OF FUNDS			
Total funds brought forward		**217,037**	275,682
TOTAL FUNDS CARRIED FORWARD		**178,182**	217,037

The notes form part of these financial statements

BALANCE SHEET
30 JUNE 2025

	Notes	2025 Unrestricted funds £	2024 Total funds £
CURRENT ASSETS			
Debtors	9	**428**	95
Cash at bank and in hand		**180,806**	220,066
		181,234	220,161
CREDITORS			
Amounts falling due within one year	10	**(3,052)**	(3,124)
NET CURRENT ASSETS		**178,182**	217,037
TOTAL ASSETS LESS CURRENT LIABILITIES		**178,182**	217,037
NET ASSETS		**178,182**	217,037
FUNDS	11		
Unrestricted funds		**178,182**	217,037
TOTAL FUNDS		**178,182**	217,037

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 31 March 2026 and were signed on its behalf by:

D M Thomas - Trustee

The notes form part of these financial statements

1. STATUTORY INFORMATION

Rwanda Action is an incorporated charity, limited by guarantee, registered in England & Wales. The charity's registered number and registered office address can be found in the Report of The Trustees.

2. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

INCOME
Income represents the amounts receivable from donors and other parties by the Charity excluding value added tax. These are included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the resources; the Trustees are virtually certain they will receive the resources; and the monetary value can be measured with sufficient reliability. Donations are only included in the SoFA when the Charity has unconditional entitlement to the resources.

The value of any voluntary help received is not included in the accounts but is described in the Trustees' Annual Report.

Investment income is included in the accounts when receivable.

EXPENDITURE
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

TANGIBLE FIXED ASSETS
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

TAXATION
The charity is exempt from corporation tax on its charitable activities.

FUND ACCOUNTING
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

continued...

2. ACCOUNTING POLICIES - continued

FOREIGN CURRENCIES
In preparing the financial statements, transactions in currencies other than the functional currency of the charity are recognised at the spot rate at the dates of the transactions, or at an average rate where this rate approximates the actual rate at the date of the transaction. At the end of each reporting period, monetary items denominated in foreign currencies are retranslated at the rates prevailing at that date. Non-monetary items that are measured in terms of historical cost in a foreign currency are not retranslated.

Exchange differences are recognised in profit or loss in the period in which they arise.

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

CHANGE OF ACCOUNTING PERIOD
The financial statements cover the six-month period ended 30 June 2024. The accounting period end has been changed to bring this in line with a partner organisation. The comparative figures included in the financial statements are for the year ended 31 December 2023 and are therefore not entirely comparable.

PUBLIC BENEFIT ENTITY
The Trustees are of the view that Rwanda Action meets the definition of a public benefit entity under FRS 102. Its primary objective is to provide services for the general public or social benefit and thee is no objective to provide a financial return to members.

PREPARATION OF THE ACCOUNTS ON A GOING CONCERN BASIS
The Trustees are of the view that there are no material uncertainties around the ability to raise donations and voluntary income and around the ability of the Charity to continue to provide funding for its charitable activities. The Trustees therefore consider that the Charity is a going concern.

3. OTHER TRADING ACTIVITIES

	Year Ended 30/6/25	Period 1/1/24 to 30/6/24
	£	£
Craft sales	**9,880**	1,833
Standing orders	**9,000**	4,950
	18,880	6,783

4. INVESTMENT INCOME

	Year Ended 30/6/25	Period 1/1/24 to 30/6/24
	£	£
Deposit account interest	**4,589**	2,148

continued...

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	Year Ended 30/6/25	Period 1/1/24 to 30/6/24
	£	£
Independent examiners' remuneration	**2,046**	1,092
Foreign exchange losses / (gains)	**18,823**	2,286

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2025 nor for the period ended 30 June 2024.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 30 June 2025 nor for the period ended 30 June 2024.

7. STAFF COSTS

	Year Ended 30/6/25	Period 1/1/24 to 30/6/24
	£	£
Wages and salaries	**45,000**	22,500
Social security costs	**-**	1,239
Other pension costs	**1,163**	581
	46,163	24,320

The average monthly number of employees during the year was as follows:

	Year Ended 30/6/25	Period 1/1/24 to 30/6/24
	1	1

No employees received emoluments in excess of £60,000.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricte funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	45,003
Other trading activities	6,783
Investment income	2,148
Total	53,934
EXPENDITURE ON	
Charitable activities	
Charitable activities	112,579
NET INCOME/(EXPENDITURE)	(58,645)
RECONCILIATION OF FUNDS	
Total funds brought forward	275,682
TOTAL FUNDS CARRIED FORWARD	217,037

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Prepayments	**428**	95

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Social security and other taxes	**757**	757
Other creditors	**2,295**	2,367
	3,052	3,124

11. MOVEMENT IN FUNDS

	At 1/7/24 £	Net movement in funds £	At 30/6/25 £
Unrestricted funds			
General fund	**191,122**	**(35,570)**	**155,552**
Designated - Educational Development and Scholarships	**6,171**	**-**	**6,171**
Designated - Baho Neza Mwana Street Child Village	**3,405**	**(3,405)**	**-**
Designated - Dairy Goat Project	**16,339**	**(180)**	**16,159**
Designated - Madrinha Trust	**-**	**300**	**300**
	217,037	**(38,855)**	**178,182**
TOTAL FUNDS	**217,037**	**(38,855)**	**178,182**

continued...

11. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**214,849**	**(250,419)**	**(35,570)**
Designated - Baho Neza Mwana Street Child Village	**5,210**	**(8,615)**	**(3,405)**
Designated - Dairy Goat Project	**-**	**(180)**	**(180)**
Designated - Madrinha Trust	**300**	**-**	**300**
	220,359	**(259,214)**	**(38,855)**
TOTAL FUNDS	**220,359**	**(259,214)**	**(38,855)**

Comparatives for movement in funds

	At 1/1/24 £	Net movement in funds £	At 30/6/24 £
Unrestricted funds			
General fund	246,997	(55,875)	191,122
Designated - Educational Development and Scholarships	4,871	1,300	6,171
Designated - Baho Neza Mwana Street Child Village	2,006	1,399	3,405
Designated - Dairy Goat Project	21,808	(5,469)	16,339
	275,682	(58,645)	217,037
TOTAL FUNDS	275,682	(58,645)	217,037

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	49,794	(105,669)	(55,875)
Designated - Educational Development and Scholarships	1,300	-	1,300
Designated - Baho Neza Mwana Street Child Village	2,840	(1,441)	1,399
Designated - Dairy Goat Project	-	(5,469)	(5,469)
	53,934	(112,579)	(58,645)
TOTAL FUNDS	53,934	(112,579)	(58,645)

All the funds are income funds and have no restrictions other than for general use in the specified fund.

continued...

12. RELATED PARTY DISCLOSURES

During the accounting period the charity has received income totalling £340 from Trustees.

RWANDA ACTION

England & Wales - Charity number 1124634

Accounts

RWANDA ACTION

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE 6 MONTHS ENDED 30 JUNE 2024

Company Registration Number:	06610865	(England and Wales)
Registered Charity Number:	1124634	

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE 6 MONTHS ENDED 30 JUNE 2024

RWANDA ACTION

Contents

	Page
Company Information	1
Report of the Trustees	2 – 7
Statement of Trustees' Responsibilities	8
Independent Examiner's Report	9 - 10
Statement of Financial Activities	11
Statement of Financial Position	12
Notes to the Financial Statements	13 - 17

RWANDA ACTION

Company Information

Company Registration Number	06610865 (England and Wales)
Registered Charity Number	1124634
Trustees	Mrs Deanne Thomas (Chair) Mr William Gelling Dr John Giles (appointed 22 April 2024) Mr Patrick Henchoz Ms Emma Messias Mrs Jane O'Brien Mrs Alison Wright Mrs Emma Ogilvie (resigned 26 September 2024) Mr Remy Twiringiyimana (resigned 26 September 2024)
Key Management Personnel	Ms Janyis Watson (CEO) Mr David Chaplin (Founder)
Registered Office	Bugsell Farm, Bugsell Lane Robertsbridge East Sussex TN32 5EN
Secretary	Mr Charles Ogilvie, ACA
Independent Examiner	Keith M Luck FCA, LLP Partner Gibbons Mannington & Phipps LLP 24 Landgate Rye, East Sussex TN31 7LJ
Bankers	Barclays Bank pic New Market Place Beccles, Suffolk NR34 9HD I and M Bank (Rwanda) Limited Kamembe Rusizi Rwanda

RWANDA ACTION

Report of the Trustees

The Trustees present their Report along with the Financial Statements of the Charity for the 6 months ended 30 June 2024.

The financial statements have been prepared in accordance with the accounting policies set out on pages 13 and 14 and comply with the Charity's Articles Of Association, the Charities Act 2011 and the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)'.

Structure, Governance and Management

The Charity is a private Company Limited By Guarantee and was registered at Companies House under number 06610865 on 4th June 2008. The Charity was registered by the Charity Commission under number 1124634 on 21st June 2008. The Charity changed its name from "Rwanda Aid" to "Rwanda Action" on 17th November 2020, in order to better reflect its objectives and activities.

The Charity is governed by a Memorandum and Articles Of Association, which were last amended by Special Resolution on 14th December 2019 and are available to be viewed at Companies House.

The Trustees hold Board Meetings quarterly to review the status and progress of the Charity. Formal minutes are taken and retained by the Company Secretary.

The number of Trustees permitted by the Articles Of Association shall be not more than twelve and not less than three. If the number falls to three, a fourth shall be appointed. The existing Trustees appoint new Trustees as and when required. One third (or the number nearest one third) of the Trustees must retire at each AGM in order of appointment. Eligible Trustees may be re-appointed. A new Trustee would be fully briefed by the Chair and given relevant documents about the Charity and the responsibilities of Trustees.

The number of Trustees currently on the board is 7.

Mrs Emma Ogilvie and Mr Remy Twiringiyimana resigned as Directors and Trustees after the end of the financial year.

The Charity is managed by a Chief Executive Officer, a Rwandan Country Manager and a Finance Director. They report to the Trustees at Board Meetings. The Trustees approve annual budgets, discuss progress on the Charity's activities and projects, review expenditure reports, review bank balances, approve policies and monitor future action plans.

RWANDA ACTION

Report of the Trustees (cont'd)

Structure, Governance and Management (cont'd)

The CEO regularly visits Rwanda and review the delivery of services and budget with the Rwandan team. The Charity employs a Rwandan Country Director who runs the office there and oversees the projects. Each project has a Rwandan manager.

Risk Management

The Charity has assessed risk in the UK and in Rwanda. Trustees are presented with a financial report at each meeting, showing the movement of all funds. The accounts are examined independently annually. A number of sub-committees of Trustees have been established to review areas of operations in detail, such as Finance and Fundraising, which meet on a regular basis and report to the Board. Trustees and managers have public and employment liability insurance and travel insurance.

A safeguarding policy has been established and a Safeguarding sub-committee formed, which meets quarterly and reports to the Board. In addition, there is a rolling programme of safeguarding training within Rwanda to ensure that all relevant employees are up to date with best practice for safeguarding. This training consists of recognised online training courses supplemented with training by senior Rwandan staff. In the UK, Trustees participate in an on-going programme of online safeguarding training.

In Rwanda the Charity complies with relevant employment legislation and seeks independent legal advice when necessary. It has assessed the risks of all its activities and has put procedures in place to minimise them. With these procedures and the insurance cover, the Charity is satisfied that it is operating safely, and its assets are not in jeopardy.

Objectives and Activities

The Objects of the Charity, updated on 14th December 2019 are to relieve poverty in Rwanda, particularly in the Western Province, to advance education and to provide relief in the country to those in need by reason of youth, age, ill-health, disability or financial hardship. The Charity aims to achieve this by working with the government and local communities in Rwanda to identify the most pressing challenges and then piloting sustainable initiatives to address those challenges. In particular the Charity promotes effective education, vocational and farm training and enterprise. It also supports inclusivity particularly for those on the margins of society, especially street children and young people living with disability.

RWANDA ACTION

Report of the Trustees (cont'd)

Public Benefit Entity

The Trustees are of the view that Rwanda Action meets the definition of a public benefit entity. Its primary objective is to provide services for the general public or social benefit and there is no objective to provide a financial return to members.

Achievements and Performance

In the first six months of 2024 a new Country Director began work in Rwanda. Alex Omoit has worked for Rwanda Action for 12 years and was promoted from his role as the Education Manager. He has galvanised the team and made good contacts in local government.

Administration

The Administration and Finance Manager has made excellent progress in managing finance systems following a good external audit of the organisation's finance and management. The team in Rwanda is now using online banking to reduce cash transactions.

Disability

There were 48 children in residence at the Alivera Centre, most of whom also attend the local primary school. To expand inclusive education across the district of Nyamasheke, we recruited one Special Needs Education Coordinators (SNECOs) in each of the 15 sectors and have been training and supporting them to help all the schools in their sector to improve access to education for children with special education needs and disabilities. The teachers have taken this role on in addition to their full time jobs, without extra pay. They have made an enthusiastic start to promoting inclusion in their communities. This should help to reduce the need for residential care for children living with disabilities.

In addition to the primary school children, a further three students were supported will senior school requirements at boarding school.

In The Alivera Village (TAV), trainees have been gaining work experience and training in the workshops, which are rented to businesses and enterprise groups. Rwanda Action runs the farm at TAV, including the dairy goat programme, which has been expanded to five associations of farmers in Save cell.

Nyamasheke district continues to support the disability programme with government funding and the Vice Mayor chairs the Alivera Project Management board. There has been an increase in income from parents' contributions, workshop rent and sale of farm produce. The aim is to strive for financial sustainability.

RWANDA ACTION

Report of the Trustees (cont'd)

Enterprise

Training of five enterprise groups was completed in Rugabano and ongoing monitoring of these groups and another five in each of Kinyaga and Save cells shows that all fifteen groups established under the Building Communities programme are doing well and providing employment for more than 180 previously unemployed young people.

We held an Enterprise networking event for enterprise groups supported by Rwanda Action over the past few years. Advice was shared by speakers from government and banks and representatives of the enterprise groups shared experiences and offered peer support.

Farm Training

In the first six months of 2024, we continued to support and monitor fifteen associations of farmers in the cells of Kinyaga, Rugabano and Save. The 75 farmers in Save were also trained in dairy goat farming and provided with a doe each. Rwanda Action offered mating services with the dairy buck kept at TAV. The dairy goat programme is a long term project. 50% dairy female kids which are born from the mating with a dairy buck will then be mated with a different dairy buck to produce 75% dairy kids. It is the 75% dairy does that will be resistant to the local diseases and resilient to the climate in this part of Rwanda and able to produce milk. The farmers in the community require close monitoring and support from the Rwanda Action team.

Five tree nurseries were established following training held in February. Each nursery is expected to produce at least 30,000 tree seedlings, which will be distributed to the community to provide, food, shelter, soil stabilisation, erosion control, nitrogen fixation, depending on the species and local need.

Student Sponsorship

The population of Nkombo Island in Lake Kivu relies on fishing because land for farming is in short supply. To improve prospects for young people, some years ago Rwanda Action built Nkombo TVET, a centre for technical and vocational education and training. In the first half of 2024, those students completed their one-year training courses in one of the following trades; masonry, tailoring, carpentry, welding or electrics. Before graduation, the students undertook internships with local businesses.

20 children continued to benefit from the Saturday club held at the Rusizi Centre for Inclusion. All have good attendance at school and receive support in school work as well as counselling, breakfast and lunch. They also take part in sporting and creative activities. We also liaise with their families and teachers to ensure the best outcomes for the children.

RWANDA ACTION

Report of the Trustees (cont'd)

Achievements and Performance (cont'd)

Education

Rwanda Action has been working closely with local and national Education authorities and state schools across Nyamasheke and Rusizi districts for 12 years to develop a successful programme of training and supporting School-Based Mentors and Lead Teachers. We continue to deliver in two main work streams.

1. Through Continuous Professional Development we train and support our 33 Lead Teachers across the two districts, to provide training to education professionals to deliver the national curriculum effectively. RA's team monitors and supports the Lead Teachers as they provide training to over 800 education professionals including Head Teachers, Directors of Studies, School Subject Leads and School Based Mentors, who in turn provided peer training.

2. The Learning Initiative (TLI) started in 2020 to provide in-depth training to teachers from the 16 lowest performing schools in our area. Having demonstrated very encouraging results in these schools, the programme was extended to 50 primary schools, although due to a new programme being rolled out, this number was reduced to 36 schools.

   TLI equips teachers with the skills to teach more effectively and improve learning by using formative assessments to inform lesson planning and enable teaching at the right level. We have reported very encouraging results, with improvements in student performance and reduction in drop out in those 36 schools in TLI, when compared to non-TLI schools.

RWANDA ACTION

Report of the Trustees (cont'd)

Financial Review

The Charity's income in the period was £53,934. Expenditure in the period was £112,579, resulting in net outgoing resources for the year of £58,645.

This, together with prior years' funds brought forward, resulted in charitable funds at 30th June 2024 of £217,037.

Reserves Policy

The Trustees have examined the Charity's requirements for reserves and have established a policy whereby undesignated funds should be maintained such that between 6-9 months of expenditure are covered.

Investment Policy

The Charity does not intend to hold any long-term investments. Cash not immediately needed is held in an interest-earning savings account.

Post Balance Sheet Events

There were no material post Balance Sheet events to report.

Plans for Future Periods

The Charity intends to continue the projects detailed above where appropriate and as far as funding is available.

Rwanda Action is committed to devolving increasing responsibility to the Rwandan team for providing care and training, working closely with the Districts and the community.

Conclusion

The Trustees would like to express their appreciation to all who have so generously supported the work of the Charity by their gifts of money, time, energy and expertise.

RWANDA ACTION

Statement of Trustees' Responsibilities

The Charity Trustees (who are also the Directors of Rwanda Action for the purposes of company law) are responsible for preparing a Trustees' Annual Report and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law and the law applicable to charities in England and Wales requires the Charity Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing those financial statements the Trustees are required to:

(a) select suitable accounting policies and then apply them consistently;

(b) observe the methods and principles in the Charities SORP;

(c) make judgements and estimates that are reasonable and prudent;

(d) state whether the policies adopted are in accordance with the appropriate Statement of Recommended Practice on Accounting by Charities and the Accounting Regulations, and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements; and

(e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the Charity, and enable them to ensure that the financial statements comply with applicable Accounting Standards and Statements of Recommended Practice and the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

By order of the Board of Trustees

Deanne Thomas
Chair
Rwanda Action

Date: 30 April 2025

RWANDA ACTION

Independent Examiner's Report

Report to the Trustees / Directors of Rwanda Action (Charity no. 1124634, Company no. 06610865) on accounts for the period ended 30 June 2024.

I report to the Charity Trustees on my examination of the accounts of the Company for the period ended 30 June 2024.

Responsibilities and basis of report

As the Charity's Trustees of the Company (who are also the Directors of the Company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your Charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

RWANDA ACTION

Independent Examiner's Report (cont'd)

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

Keith M Luck FCA
LLP Partner
Gibbons Mannington & Phipps LLP
24 Landgate
Rye
East Sussex
TN31 7LJ

Date: 30 April 2025

RWANDA ACTION

Company Registration Number: 06610865
Registered Charity Number: 1124634

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income and Expenditure Account)
for the 6 months ended 30 June 2024

	Notes	6 Mths **2024 £**	6 Mths **2024 £**	12 Mths **2023 £**	12 Mths **2023 £**
Incoming resources					
Incoming resources from generated funds					
Voluntary income - general funds	8	47,646		294,875	
Interest Income		2,148		2,772	
			49,794		297,647
Voluntary income - designated funds	7,8		4,140		18,116
Total incoming resources			53,934		315,763
Resources expended					
Charitable activities - general funds		105,669		233,722	
Charitable activities - designated funds	7	6,910		62,195	
Total resources expended	2, 3		112,579		295,917
Net incoming / (outgoing) resources			(58,645)		19,846
Total funds brought forward			275,682		255,836
Net incoming / (outgoing) resources			(58,645)		19,846
Total funds carried forward			217,037		275,682

RWANDA ACTION

Company Registration Number: 06610865
Registered Charity Number: 1124634

STATEMENT OF FINANCIAL POSITION
at 30 June 2024

	Notes	**30 June 2024 £**	**30 June 2024 £**	**31 Dec'r 2023 £**	**31 Dec'r 2023 £**
Fixed assets					
Tangible Assets	6		0		0
Current assets					
Debtors and prepayments		95		1,436	
Cash at bank and in hand		220,066		276,658	
		220,161		278,094	
Creditors	4	3,124		2,412	
			217,037		275,682
Total Assets			217,037		275,682
Capital and Reserves					
Called up share capital	9		0		0
Charitable funds - Designated	7	25,915		28,685	
- Undesignated		191,122		246,997	
			217,037		275,682
			217,037		275,682

For the 6 months ended 30 June 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Board of Trustees on 30 April 2025.

Deanne Thomas
Chair of Trustees on behalf of the Trustees

RWANDA ACTION

NOTES TO THE ACCOUNTS

Statutory Information

Rwanda Action is an incorporated charity, limited by guarantee, registered in England & Wales. The charity's registered number and registered office address can be found in the Report of the Trustees.

The financial statements cover the six-month period ended 30 June 2024. The accounting period end has been changed to bring this in line with a partner organisation. The comparative figures included in the financial statements are for the year ended 31 December 2023 and are therefore not entirely comparable.

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a. Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b. Public benefit entity

The Trustees are of the view that Rwanda Action meets the definition of a public benefit entity under FRS 102. Its primary objective is to provide services for the general public or social benefit and there is no objective to provide a financial return to members.

c. Preparation of the accounts on a going concern basis

The Trustees are of the view that there are no material uncertainties around the ability to raise donations and voluntary income and around the ability of the Charity to continue to provide funding for its charitable activities. The Trustees therefore consider that the Charity is a going concern.

d. Income and recognition of incoming resources

Income represents the amounts receivable from donors and other parties by the Charity excluding value added tax. These are included in the Statement of Financial Activities (SoFA)

RWANDA ACTION

NOTES TO THE ACCOUNTS (cont'd)

1. Accounting policies (cont'd)

when the Charity becomes entitled to the resources; the Trustees are virtually certain they will receive the resources; and the monetary value can be measured with sufficient reliability. Donations are only included in the SoFA when the Charity has unconditional entitlement to the resources. The value of any voluntary help received is not included in the accounts but is described in the Trustees' Annual Report. Investment income is included in the accounts when receivable.

e. Liability recognition

Liabilities are recognised as soon as there is legal or constructive obligation committing the Charity to pay out resources.

f. Foreign currency translation

In preparing the financial statements, transactions in currencies other than the functional currency of the company are recognised at the spot rate at the dates of the transactions, or at an average rate where this rate approximates the actual rate at the date of the transaction. At the end of each reporting period, monetary items denominated in foreign currencies are retranslated at the rates prevailing at that date. Non-monetary items that are measured in terms of historical cost in a foreign currency are not retranslated.

Exchange differences are recognised in profit or loss in the period in which they arise.

g. Tangible Fixed assets and depreciation

These are capitalised if they can be used for more than one year, have a re-sale value and cost at least £500. They are valued at cost or a reasonable value on receipt. Depreciation is provided on a straight line basis so as to write down the cost of tangible assets, less their estimated residual value, over their estimated lives. The rates used are:

Motor vehicles	25% per annum

RWANDA ACTION

NOTES TO THE ACCOUNTS (cont'd)

2. Net Incoming Resources for the Year

The net incoming resources for the year is stated after:

	30 June 2024 £	31 Dec'r 2023 £
The net incoming resources for the year is after charging:		
Directors' and Trustees' emoluments and expenses	0	0
Independent examiner's fees for reporting on the accounts	1,092	1,044
Other fees paid to the independent examiner	0	0
Depreciation charged during the period	0	0
Foreign exchange losses / (gains)	2,286	271

3. Staff Costs

	30 June 2024 £	31 Dec'r 2023 £
Salaries and wages	22,500	84,900
Social security costs	1,239	4,833
Pension costs	581	1,663
Ex gratia payments	0	7,500
Total	24,320	98,896

No employee received emoluments of more than £60,000.

The average number of employees during the year, calculated as average head count on the basis of full-time equivalents, was 1 (2023 – 2)

4. Creditors

	30 June 2024 £	31 Dec'r 2023 £
Taxation and Social Security	757	1,155
Other creditors	2,367	1,257
Total	3,124	2,412

5. Taxation

	30 June 2024 £	31 Dec'r 2023 £
UK and Rwanda current year taxation	0	0

RWANDA ACTION

NOTES TO THE ACCOUNTS (cont'd)

6. Tangible fixed assets

	Motor vehicles £
Cost	
At 1 January 2024	44,625
Additions	0
Disposals	(44,625)
At 30 June 2024	0
Depreciation	
At 1 January 2024	44,625
Provided in the period	0
Disposals	(44,625)
At 30 June 2024	0
Net book value at 1 January 2024	0
Net book value at 30 June 2024	0

7. Designated Funds

	Balances brought forward £	Income £	Expenditure £	Balances carried forward £
Funds Summary				
Educational development and scholarships	4,871	1,300	0	6,171
Baho Neza Mwana Street Child Village	2,006	2,840	1,441	3,405
Dairy Goat Project	21,808	0	5,469	16,339
	28,685	4,140	6,910	25,915

All the funds are Income Funds and have no restrictions other than for general use in the specified fund.

RWANDA ACTION

NOTES TO THE ACCOUNTS (cont'd)

8. Voluntary income

	30 June 2024 £	31 Dec'r 2023 £
Income from donations and legacies	45,003	295,452
Income from other trading activities	6,783	17,539
Total	51,786	312,991

9. Share capital

The company is a private company, limited by guarantee and exempt under section 30 of the Companies Act, and therefore has no share capital.

10. Transactions with related parties

During the accounting period the charity has received donations totalling £240 from Trustees.

RWANDA ACTION

England & Wales - Charity number 1124634

Accounts

RECEIVED 25 SEP 2024

RWANDA ACTION

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

Company Registration Number:	06610865	(England and Wales)
Registered Charity Number:	1124634	

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

RWANDA ACTION

Contents

	Page
Company Information	1
Report of the Trustees	2 – 8
Statement of Trustees' Responsibilities	9
Independent Examiner's Report	10 - 11
Statement of Financial Activities	12
Statement of Financial Position	13
Notes to the Financial Statements	14 - 17

RWANDA ACTION

Company Information

Company Registration Number	06610865 (England and Wales)
Registered Charity Number	1124634
Trustees	Mrs Deanne Thomas (Chair) Mr William Gelling Dr John Giles (appointed 22 April 2024) Mr Patrick Henchoz (appointed 16 September 2023) Ms Emma Messias Mrs Jane O'Brien (appointed 20 July 2023) Mrs Emma Ogilvie Mr Remy Twiringiyimana Mrs Alison Wright Mrs Deborah Clayton-Hatfield (resigned 21 March 2023) Mr Simon Caffyn (resigned 30 April 2023) Ms Stephanie Piper (resigned 6 June 2023) Mr Mark Chamberlen (resigned 12 June 2023) Mr Tim Haynes (resigned 13 June 2023)
Key Management Personnel	Ms Janyis Watson (CEO) Mr David Chaplin (Founder)
Registered Office	Bugsell Farm, Bugsell Lane Robertsbridge East Sussex TN32 5EN
Secretary	Mr Charles Ogilvie, ACA
Independent Examiner	Keith M Luck FCA, LLP Partner Gibbons Mannington & Phipps LLP 24 Landgate Rye, East Sussex TN31 7LJ
Bankers	Barclays Bank pic New Market Place Beccles, Suffolk NR34 9HD I and M Bank (Rwanda) Limited Kamembe Rusizi Rwanda

RWANDA ACTION

Report of the Trustees

The Trustees present their Report along with the Financial Statements of the Charity for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out on pages 14 and 15 and comply with the Charity's Articles Of Association, the Charities Act 2011 and the Statement of Recommended Practice: Accounting and Reporting by Charities 2005.

Structure, Governance and Management

The Charity is a private Company Limited By Guarantee and was registered at Companies House under number 06610865 on 4th June 2008. The Charity was registered by the Charity Commission under number 1124634 on 21st June 2008. The Charity changed its name from "Rwanda Aid" to "Rwanda Action" on 17th November 2020, in order to better reflect its objectives and activities.

The Charity is governed by a Memorandum and Articles Of Association, which were last amended by Special Resolution on 14th December 2019 and are available to be viewed at Companies House.

The Trustees hold Board Meetings quarterly to review the status and progress of the Charity. Formal minutes are taken and retained by the Company Secretary.

The number of Trustees permitted by the Articles Of Association shall be not more than twelve and not less than three. If the number falls to three, a fourth shall be appointed. The existing Trustees appoint new Trustees as and when required. One third (or the number nearest one third) of the Trustees must retire at each AGM in order of appointment. Eligible Trustees may be re-appointed. A new Trustee would be fully briefed by the Chair and given relevant documents about the Charity and the responsibilities of Trustees.

The number of Trustees currently on the board is 9. Mrs Deanne Thomas and Mr William Gelling resigned by rotation at the AGM on 16th September 2023 and were subsequently re-elected as Trustees.

Mrs Jane O'Brien and Mr Patrick Henchoz were appointed Trustees during the financial year, and Dr John Giles was appointed as a Trustee after the end of the financial year. Mrs Deborah Clayton-Hatfield, Mr Simon Caffyn, Ms Stephanie Piper, Mr Mark Chamberlen and Mr Tim Haynes all resigned as Directors during the financial year.

The Charity is managed by a Chief Executive Officer, a Rwandan Country Manager and a Finance Director. They report to the Trustees at Board Meetings. The Trustees approve annual budgets, discuss progress on the Charity's activities and projects, review expenditure reports, review bank balances, approve policies and monitor future action plans.

RWANDA ACTION

Report of the Trustees (cont'd)

Structure, Governance and Management (cont'd)

The CEO regularly visits Rwanda and review the delivery of services and budget with the Rwandan team. The Charity employs a Rwandan Country Director who runs the office there and oversees the projects. Each project has a Rwandan manager.

Risk Management

The Charity has assessed risk in the UK and in Rwanda. Trustees are presented with a financial report at each meeting, showing the movement of all funds. The accounts are examined independently annually. A number of sub-committees of Trustees have been established to review areas of operations in detail, such as Finance and Fundraising, which meet on a regular basis and report to the Board. Trustees and managers have public and employment liability insurance and travel insurance.

A safeguarding policy has been established and a Safeguarding sub-committee formed, which meets quarterly and reports to the Board. In addition, there is a rolling programme of safeguarding training within Rwanda to ensure that all relevant employees are up to date with best practice for safeguarding. This training consists of recognised online training courses supplemented with training by senior Rwandan staff. In the UK, Trustees participate in an on-going programme of online safeguarding training.

In Rwanda the Charity complies with relevant employment legislation and seeks independent legal advice when necessary. It has assessed the risks of all its activities and has put procedures in place to minimise them. With these procedures and the insurance cover, the Charity is satisfied that it is operating safely, and its assets are not in jeopardy.

Objectives and Activities

The Objects of the Charity, updated on 14th December 2019 are to relieve poverty in Rwanda, particularly in the Western Province, to advance education and to provide relief in the country to those in need by reason of youth, age, ill-health, disability or financial hardship. The Charity aims to achieve this by working with the government and local communities in Rwanda to identify the most pressing challenges and then piloting sustainable initiatives to address those challenges. In particular the Charity promotes effective education, vocational and farm training and enterprise. It also supports inclusivity particularly for those on the margins of society, especially street children and young people living with disability.

RWANDA ACTION

Report of the Trustees (cont'd)

Public Benefit Entity

The Trustees are of the view that Rwanda Action meets the definition of a public benefit entity. Its primary objective is to provide services for the general public or social benefit and there is no objective to provide a financial return to members.

Achievements and Performance

2023 saw significant changes to Rwanda Action's personnel in both Rwanda and UK. Following the departure of the previous CEO, Janyis Watson was promoted into this role from the Operations Director position. This gave us the opportunity to build capacity and increase the responsibilities of the team in Rwanda, rather than further recruitment in the UK. At the request of the trustees the CEO produced a three year strategic plan which was given Board approval in March 2024. This will help guide the development of each project area, financial forecasting and fundraising.

Administration

The CEO spent time recruiting and inducting a new Country Director in Rwanda and the management teams from both countries continue to work closely together, following policies and procedures set out in the Organisational Manual. Policies were revised and approved by the Board in September. Further training in safeguarding was delivered to staff in Rwanda. Annual reports, budgets and action plans were submitted to Rwandan authorities and a three year certificate of registration was awarded by central government, allowing us to continue to operate in Rwanda.

Disability

At the Alivera Centre, 45 children were resident during term time and all the school-age children with disabilities and learning challenges attended the local mainstream school, supported by RA staff and RA-trained local teachers. We have worked closely with teaching staff to overcome some additional challenges faced by children this year, due to changes to school hours and public examinations.

Parents of children with hearing disabilities attended residential training in sign language each term as well as disability awareness and safeguarding training. Trainees in residence at the Alivera Centre receive training in sign language and basic numeracy and literacy, alongside their chosen profession.

RWANDA ACTION

Report of the Trustees (cont'd)

Achievements and Performance (cont'd)

Disability (cont'd)

A further three students were supported will senior school requirements at boarding school.

The café and workshops in the Alivera Village continue to be rented to small enterprises and we have further developed the farm and the dairy goat project, which will link to our farmer training programme in communities.

Rwanda Action supports trainees with disabilities to find employment after graduating from the Village. Throughout 2023 there were 43 trainees in the Village and eight of those have graduated and are now in employment.

We continue working with a local doctor to provide health screening for all students and trainees. This helps to inform both basic healthcare and recommendations for additional medical support. In 2023, there was significantly greater support for the project from local government, including funding for running costs and the development of an inclusive education programme in government schools in fifteen sectors.

Enterprise

Rwanda Action completed the support of ten new enterprise groups set up in 2022 in Kinyaga and Save and continues to monitor the progress of their businesses. A further five enterprise groups were set up in Rugabano cell, which gave training, equipment and support to a total of 71 young people who were previously unemployed.

We held an Enterprise networking event for enterprise groups supported by Rwanda Action over the past few years. Advice was shared by speakers from government and banks and representatives of the enterprise groups shared experiences and offered peer support.

Farm Training

In 2023, we provided training in keeping livestock and growing crops to fifteen associations of farmers in Kinyaga, Rugabano and Save cells. A total of 225 farmers were supported beyond their training with a goat each and materials to build a pen. Each association was also given a rented plot of land for three years, seeds and basic tools. All these associations are being monitored and all members report improvements in their standard of living and general stability.

RWANDA ACTION

Report of the Trustees (cont'd)

Achievements and Performance (cont'd)

Farm Training (cont'd)

Rwanda Action supported two community-based tree nurseries, each of which produced more than 20,000 tree seedlings for the benefit of farmers and the wider community. We also supported five tree nurseries via RDIS (Rural Development Inter-Diocesan Services). With this support, more than 151,000 seedlings were produced and planted in the communities in five sectors. The species planted offer many benefits, including food, shade, protection against soil erosion, construction materials and soil improvement.

Student Sponsorship

The population of Nkombo Island in Lake Kivu relies on fishing because land for farming is in short supply. To improve prospects for young people, some years ago Rwanda Action built Nkombo TVET, a centre for technical and vocational education and training. In 2023, we completed the support of 60 students in the 2022-23 academic year and began support for a further 60 students in the September intake. The students received theoretical and practical training in one subject (either masonry, tailoring, carpentry, welding or electrics).

In 2023, we recruited new children to our Saturday club and this time we were delighted to see both boys and girls attending. The club is aimed at children who are considered to be at risk due to their living conditions. The children benefit from breakfast and lunch, games, dancing and drumming lessons, support with homework and counselling. We also liaise with their families and teachers to ensure the best outcomes for the children in their communities.

The 20 Saturday club members and another 19 students were supported with school fees, materials and uniforms across the two academic years.

Education

Whilst over 90% of children in Rwanda are registered in nine years basic schooling, there is a high drop-out rate. A key reason for this is the absence of enough well-trained teachers. Rwanda Action has piloted and developed an innovative School-Based Mentor (SBM) programme which provides in-service training for teachers with a special emphasis on learner-centred teaching and careful assessment and differentiation.

RWANDA ACTION

Report of the Trustees (cont'd)

Achievements and Performance (cont'd)

Education (cont'd)

In 2023 we targeted two areas of education.

1. Through Continuous Professional Development we continued to train and support our 33 Lead Teachers across the two districts, broadening out from teaching them English to providing training to deliver the curriculum effectively. RA's team monitors the Lead Teachers as they provided training to 889 education professionals including Head Teachers, Directors of Studies, School Subject Leads and School Based Mentors, who in turn provided peer training. In total, 9,422 students benefitted from improved teaching across the two districts.

2. The Learning Initiative (TLI) started in 2020 to provide in-depth training to teachers from the 16 lowest performing schools in our area. Having demonstrated very encouraging results in these schools, the programme was extended to 50 primary schools, although due to a new programme being rolled out, this number was reduced to 36 schools in 2023.

   TLI equips teachers with the skills to teach more effectively and improve learning by using formative assessments to plan lessons and teach at the right level. Initial results have been very encouraging, showing improvements in student performance and retention in TLI schools as well as when compared to non-TLI schools.

Financial Review

The Charity's income in 2023 was £315,763. Expenditure in 2023 was £295,917, resulting in net incoming resources for the year of £19,846.

This, together with prior years' funds brought forward, resulted in charitable funds at 31st December 2023 of £275,682.

Reserves Policy

The Trustees have examined the Charity's requirements for reserves and have established a policy whereby undesignated funds should be maintained such that between 6-9 months of expenditure are covered.

RWANDA ACTION

Report of the Trustees (cont'd)

Financial Review (cont'd)

Investment Policy

The Charity does not intend to hold any long-term investments. Cash not immediately needed is held in an interest-earning savings account.

Post Balance Sheet Events

There were no material post Balance Sheet events to report.

Plans for Future Periods

The Charity intends to continue the projects detailed above where appropriate and as far as funding is available.

Rwanda Action is committed to devolving increasing responsibility to the Rwandan team for providing care and training, working closely with the Districts and the community.

Conclusion

The Trustees would like to express their appreciation to all who have so generously supported the work of the Charity by their gifts of money, time, energy and expertise.

RWANDA ACTION

Statement of Trustees' Responsibilities

The Charity Trustees (who are also the Directors of Rwanda Action for the purposes of company law) are responsible for preparing a Trustees' Annual Report and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law and the law applicable to charities in England and Wales requires the Charity Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing those financial statements the Trustees are required to:

(a) select suitable accounting policies and then apply them consistently;

(b) observe the methods and principles in the Charities SORP;

(c) make judgements and estimates that are reasonable and prudent;

(d) state whether the policies adopted are in accordance with the appropriate Statement of Recommended Practice on Accounting by Charities and the Accounting Regulations, and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements; and

(e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the Charity, and enable them to ensure that the financial statements comply with applicable Accounting Standards and Statements of Recommended Practice and the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

By order of the Board of Trustees

DL Thomas ..... Date: 25th September 2024

Deanne Thomas
Chair
Rwanda Action

RWANDA ACTION

Independent Examiner's Report

Report to the Trustees / Directors of Rwanda Action (Charity no. 1124634, Company no. 06610865) on accounts for the year ended 31 December 2023.

I report to the Charity Trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

Responsibilities and basis of report

As the Charity's Trustees of the Company (who are also the Directors of the Company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your Charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

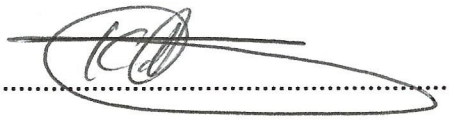
I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

RWANDA ACTION

Independent Examiner's Report (cont'd)

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



..... Date: ..25.. September 2024

Keith M Luck FCA
LLP Partner
Gibbons Mannington & Phipps LLP
24 Landgate
Rye
East Sussex TN31 7LJ

RWANDA ACTION

Company Registration Number: 06610865
Registered Charity Number: 1124634

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income and Expenditure Account)
for the year to 31 December 2023

	Notes	**2023 £**	**2023 £**	**2022 £**	**2022 £**
Incoming resources					
Incoming resources from generated funds					
Voluntary income - general funds	8	294,875		187,256	
Interest Income		2,772		2,868	
			297,647		190,124
Voluntary income - designated funds	7,8		18,116		12,921
Total incoming resources			315,763		203,045
Resources expended					
Charitable activities - general funds		233,722		269,515	
Charitable activities - designated funds	7	62,195		79,443	
Total resources expended	2, 3		295,917		348,958
Net incoming / (outgoing) resources			19,846		(145,913)
Total funds brought forward			255,836		401,749
Net incoming / (outgoing) resources			19,846		(145,913)
Total funds carried forward			275,682		255,836

RWANDA ACTION

Company Registration Number: 06610865
Registered Charity Number: 1124634

STATEMENT OF FINANCIAL POSITION
at 31 December 2023

	Notes	**2023 £**	**2023 £**	**2022 £**	**2022 £**
Fixed assets					
Tangible Assets	6		0		0
Current assets					
Debtors and prepayments		1,436		2,069	
Cash at bank and in hand		276,658		258,125	
		278,094		260,194	
Creditors	4	2,412		4,358	
			275,682		255,836
Total Assets			275,682		255,836
Capital and Reserves					
Called up share capital	9		0		0
Charitable funds - Designated	7	28,685		72,764	
- Undesignated		246,997		183,072	
			275,682		255,836
			275,682		255,836

For the year ended 31 December 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Board of Trustees on 26th September 2024.

D M Thomas

Deanne Thomas
Chair of Trustees on behalf of the Trustees

RWANDA ACTION

NOTES TO THE ACCOUNTS

Statutory Information

Rwanda Action is an incorporated charity, limited by guarantee, registered in England & Wales. The charity's registered number and registered office address can be found in the Report of the Trustees.

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a. Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b. Public benefit entity

The Trustees are of the view that Rwanda Action meets the definition of a public benefit entity under FRS 102. Its primary objective is to provide services for the general public or social benefit and there is no objective to provide a financial return to members.

c. Preparation of the accounts on a going concern basis

The Trustees are of the view that there are no material uncertainties around the ability to raise donations and voluntary income and around the ability of the Charity to continue to provide funding for its charitable activities. The Trustees therefore consider that the Charity is a going concern.

d. Income and recognition of incoming resources

Income represents the amounts receivable from donors and other parties by the Charity excluding value added tax. These are included in the Statement of Financial Activities (SoFA) when the Charity becomes entitled to the resources; the Trustees are virtually certain they will receive the resources; and the monetary value can be measured with sufficient reliability. Donations are only included in the SoFA when the Charity has unconditional entitlement to the resources. The value of any voluntary help received is not included in the accounts but is described in the Trustees' Annual Report. Investment income is included in the accounts when receivable.

RWANDA ACTION

NOTES TO THE ACCOUNTS (cont'd)

1. Accounting policies (cont'd)

e. Liability recognition

Liabilities are recognised as soon as there is legal or constructive obligation committing the Charity to pay out resources.

f. Foreign currency translation

In preparing the financial statements, transactions in currencies other than the functional currency of the company are recognised at the spot rate at the dates of the transactions, or at an average rate where this rate approximates the actual rate at the date of the transaction. At the end of each reporting period, monetary items denominated in foreign currencies are retranslated at the rates prevailing at that date. Non-monetary items that are measured in terms of historical cost in a foreign currency are not retranslated.

Exchange differences are recognised in profit or loss in the period in which they arise.

g. Tangible Fixed assets and depreciation

These are capitalised if they can be used for more than one year, have a re-sale value and cost at least £500. They are valued at cost or a reasonable value on receipt. Depreciation is provided on a straight line basis so as to write down the cost of tangible assets, less their estimated residual value, over their estimated lives. The rates used are:

Motor vehicles	25% per annum

2. Net Incoming Resources for the Year

The net incoming resources for the year is stated after:

	2023 £	2022 £
The net incoming resources for the year is after charging:		
Directors' and Trustees' emoluments and expenses	0	0
Independent examiner's fees for reporting on the accounts	1,044	996
Other fees paid to the independent examiner	0	0
Depreciation charged during the period	0	0
Foreign exchange losses / (gains)	271	(1,257)

RWANDA ACTION

NOTES TO THE ACCOUNTS (cont'd)

3. Staff Costs

	2023 £	2022 £
Salaries and wages	84,900	78,000
Social security costs	4,833	3,346
Pension costs	1,663	2,000
Ex gratia payments	7,500	0
Total	98,896	83,346

No employee received emoluments of more than £60,000.

The average number of employees during the year, calculated as average head count on the basis of full-time equivalents, was 2 (2021 – 2)

4. Creditors

	2023 £	2022 £
Taxation and Social Security	1,155	3,337
Other creditors	1,257	1,021
Total	2,412	4,358

5. Taxation

	2023 £	2022 £
UK and Rwanda current year taxation	0	0

6. Tangible fixed assets

	Motor vehicles £
Cost	
At 1 January 2023	44,625
Additions	0
Disposals	0
At 31 December 2023	44,625
Depreciation	
At 1 January 2023	44,625
Provided in the year	0
Disposals	0
At 31 December 2023	44,625
Net book value at 1 January 2023	0
Net book value at 31 December 2023	0

RWANDA ACTION

NOTES TO THE ACCOUNTS (cont'd)

7. Designated Funds

	Balances brought forward £	Income £	Expenditure £	Balances carried forward £
Funds Summary				
The Alivera Village	37,353	0	37,353	0
Educational development and scholarships	5,173	2,864	3,166	4,871
Baho Neza Mwana Street Child Village	0	5,855	3,849	2,006
New Enterprise funding and support	0	9,197	9,197	0
Tree nurseries	0	200	200	0
Dairy Goat Project	30,238	0	8,430	21,808
	72,764	18,116	62,195	28,685

All the funds are Income Funds and have no restrictions other than for general use in the specified fund.

There were a number of transfers from the general (undesignated) fund to designated funds during the year. This is considered normal practice for the company. These transfers are made to ensure that the activities within the designated projects were fully funded: £8,019 was transferred to New Enterprise funding and support; £3,133 was transferred to Tree nurseries.

8. Voluntary income

	2023 £	2022 £
Income from donations and legacies	295,452	180,797
Income from other trading activities	17,539	19,380
Total	312,991	200,177

9. Share capital

The company is a private company, limited by guarantee and exempt under section 30 of the Companies Act, and therefore has no share capital.

10. Transactions with related parties

There were no transactions with related parties during the period.

RWANDA ACTION

England & Wales - Charity number 1124634

Accounts

RECEIVED 2 1 SEP 2023

Rwanda Action

RWANDA ACTION

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

Company Registration Number:	06610865	(England and Wales)
Registered Charity Number:	1124634	

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

RWANDA ACTION

Contents

	Page
Company Information	1
Report of the Trustees	2 – 8
Statement of Trustees' Responsibilities	9
Independent Examiner's Report	10 - 11
Statement of Financial Activities	12
Statement of Financial Position	13
Notes to the Financial Statements	14 - 17

RWANDA ACTION

Company Information

Company Registration Number	06610865 (England and Wales)
Registered Charity Number	1124634
Trustees	Mrs Deanne Thomas (Chair) Mr Simon Caffyn (resigned 30 April 2023) Mr Mark Chamberlen (resigned 12 June 2023) Mrs Deborah Clayton-Hatfield (resigned 21 March 2023) Mr William Gelling Mr Tim Haynes (resigned 13 June 2023) Ms Emma Messias Mrs Jane O'Brien (appointed 20 July 2023) Mrs Emma Ogilvie Ms Stephanie Piper (appointed 14 September 2022, resigned 6 June 2023) Mr Remy Twiringiyimana Mrs Alison Wright
Key Management Personnel	Ms Janyis Watson (CEO) Mr David Chaplin (Founder)
Registered Office	Bugsell Farm Bugsell Lane Robertsbridge East Sussex TN32 5EN
Secretary	Mr Charles Ogilvie, ACA
Independent Examiner	Keith M Luck FCA, LLP Partner Gibbons Mannington & Phipps LLP 24 Landgate Rye East Sussex TN31 7LJ
Bankers	Barclays Bank pic New Market Place Beccles Suffolk NR34 9HD I and M Bank (Rwanda) Limited Kamembe Rusizi Rwanda

RWANDA ACTION

Report of the Trustees

The Trustees present their Report along with the Financial Statements of the Charity for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out on pages 14 and 15 and comply with the Charity's Articles Of Association, the Charities Act 2011 and the Statement of Recommended Practice: Accounting and Reporting by Charities 2005.

Structure, Governance and Management

The Charity is a private Company Limited By Guarantee and was registered at Companies House under number 06610865 on 4th June 2008. The Charity was registered by the Charity Commission under number 1124634 on 21st June 2008.

The Charity changed its name from "Rwanda Aid" to "Rwanda Action" on 17th November 2020, in order to better reflect its objectives and activities.

The Charity is governed by a Memorandum and Articles Of Association, which were last amended by Special Resolution on 14th December 2019 and are available to be viewed at Companies House. These latest amendments reflect an increase in the number of permitted Trustees to twelve and an update to the Objects of the Charity.

The Trustees hold Board Meetings quarterly to review the status and progress of the Charity. Formal minutes are taken and retained by the Company Secretary.

The number of Trustees permitted by the Articles Of Association shall be not more than twelve and not less than three. If the number falls to three, a fourth shall be appointed. The existing Trustees appoint new Trustees as and when required. One third (or the number nearest one third) of the Trustees must retire at each AGM in order of appointment. Eligible Trustees may be re-appointed. A new Trustee would be fully briefed by the Chair and given relevant documents about the Charity and the responsibilities of Trustees.

The number of Trustees currently on the board is 7. Mrs Alison Wright, Ms Emma Messias, Mrs Emma Ogilvie and Mrs Deborah Clayton-Hatfield resigned by rotation at the AGM on 14th September 2022 and were subsequently re-elected as Trustees. Ms Stephanie Piper was appointed Trustee on 14th September 2022. Mrs Deborah Clayton-Hatfield, Mr Simon Caffyn, Mr Mark Chamberlen, Mr Tim Haynes and Ms Stephanie Piper all resigned as Directors after the end of the financial year.

The Charity is managed by a Chief Executive Officer, a Rwandan Country Manager and a Finance Director. They report to the Trustees at Board Meetings. The Trustees approve annual budgets, discuss progress on the Charity's activities and projects, review expenditure reports, review bank balances, approve policies and monitor future action plans.

RWANDA ACTION

Report of the Trustees (cont'd)

Structure, Governance and Management (cont'd)

The CEO regularly visits Rwanda and review the delivery of services and budget with the Rwandan team. The Charity employs a Rwandan Country Director who runs the office there and oversees the projects. Each project has a Rwandan manager.

Risk Management

The Charity has assessed risk in the UK and in Rwanda. Trustees are presented with a financial report at each meeting, showing the movement of all funds. The accounts are examined independently annually. A number of sub-committees of Trustees have been established to review areas of operations in detail, such as Finance and Fundraising, which meet on a regular basis and report to the Board. Trustees and managers have public and employment liability insurance and travel insurance.

A safeguarding policy has been established and a Safeguarding sub-committee formed, which meets quarterly and reports to the Board. In addition, there is a rolling programme of safeguarding training within Rwanda to ensure that all relevant employees are up to date with best practice for safeguarding. This training consists of recognised online training courses supplemented with training by senior Rwandan staff. In the UK, Trustees participate in an on-going programme of online safeguarding training.

In Rwanda the Charity complies with relevant employment legislation and seeks independent legal advice when necessary. It has assessed the risks of all its activities and has put procedures in place to minimise them. With these procedures and the insurance cover, the Charity is satisfied that it is operating safely, and its assets are not in jeopardy.

Objectives and Activities

The Objects of the Charity, updated on 14th December 2019 are to relieve poverty in Rwanda, particularly in the Western Province, to advance education and to provide relief in the country to those in need by reason of youth, age, ill-health, disability or financial hardship. The Charity aims to achieve this by working with the government and local communities in Rwanda to identify the most pressing challenges and then piloting sustainable initiatives to address those challenges. In particular the Charity promotes effective education, vocational and farm training and enterprise. It also supports inclusivity particularly for those on the margins of society, especially street children and young people living with disability.

RWANDA ACTION

Report of the Trustees (cont'd)

Public Benefit Entity

The Trustees are of the view that Rwanda Action meets the definition of a public benefit entity. Its primary objective is to provide services for the general public or social benefit and there is no objective to provide a financial return to members.

Achievements and Performance

Administration

The UK managers continue to work closely with the Administration team in Rwanda to ensure good working practices. The Organisational Manual was revised, including updating internal finance rules and personnel sections. All staff members were trained in first aid and fire safety procedures were improved. Budgets were developed to underpin action plans in each department. The delivery of projects and monitoring is managed by the team in Rwanda.

Disability

The final construction of The Alivera Village was completed, and businesses moved into the café and six workshops. In 2022, they provided training and work experience to 18 young people with disability. When fully trained, Rwanda Action supports those individuals to find employment in the community. The village has been well received by the community, offering goods and services which are needed locally. Importantly the project is helping to change the perception of people living with disability by developing their skills and opportunities to interact with customers.

The Alivera Centre supported 47 children with disability in residence during term time. The aim is access to primary level education for as many of them as possible, as well as developing good social skills and communication (including sign language).

Parents of children with hearing disabilities who started at The Alivera Centre in September 2021 were taught sign language, safeguarding and disability awareness during residential training. This training was also extended to the businesses operating in The Alivera Village.

We continue to work closely with the local primary school in Ntendezi, where many of the children attend classes, to develop the school as a centre of excellence for inclusive education.

RWANDA ACTION

Report of the Trustees (cont'd)

Achievements and Performance (cont'd)

Disability (cont'd)

Two of the supported students are nearing the completion of their university degree studies and a further three students are being supported in senior school studies in boarding school.

We continue working with a local doctor to provide health screening for students and trainees. This helps to inform both basic healthcare and recommendations for additional medical support.

In 2022, a farm was established as part of The Alivera Project to provide training to young people with disabilities and to grow food for the residents. A dairy goat project has been set up here and training will be provided to local farmers as well as young people living with disability. In 2022 we acquired two dairy bucks and two local does and from them we have started a breeding programme, which we hope will benefit farmers locally.

Enterprise

Rwanda Action worked with the Swiss Agency for Development and Cooperation to set up enterprise groups, providing them with training and equipment. This helps young people find means of employment beyond the subsistence agriculture on which so many people depend. In 2022, we established a further ten enterprise groups in Kinyaga and Save cells. We also held an Enterprise networking event for enterprise groups supported by Rwanda Action, and this was an opportunity for sharing skills and experience and building peer support.

Farm Training

In Rwanda more than 70% of the population work in agriculture but farmers often only rely on tiny parcels of land, much of it at risk of erosion on the steep hillsides and with poor soils. Rwanda Action trains farmers to farm more effectively and productively and to form associations and cooperatives. In 2022, Rwanda Action supported five associations of 75 farmers, all of whom were trained in crops and livestock and given goats, materials to build animal pens and land was rented for a three-year period. One group was also supported to establish a tree nursery, which produced over 15,000 seedlings, which were distributed locally. Working in associations offers greater stability and support for farmers and helps improve living conditions for families.

RWANDA ACTION

Report of the Trustees (cont'd)

Achievements and Performance (cont'd)

Farm Training (cont'd)

We supported four community-based tree nurseries, which produces more than 60,000 tree seedings for local communities. Rwanda Action also supported five tree nurseries through RDIS (Rural Development Inter-Diocesan Services). With this support, more than 150,000 seedlings were produced and planted in the communities in five sectors. The species planted offer many benefits, including food, shade, protection against soil erosion, construction materials and soil improvement.

School kitchen gardens were developed in two schools in Kinyaga cell to provide training to stakeholders and to grow crops to support the school feeding programme so that students unable to pay lunches could eat a meal at school.

Student Sponsorship

The people of Nkombo Island rely heavily on fishing in Lake Kivu and land for farming is scarce. To improve prospects for young people, we support students at Nkombo TVET, a centre for technical and vocational education and training. The skills they learn can help to establish businesses which meet the community's needs and offer more diverse employment opportunities to the young people of the island.

In 2022, we supported 120 individual students over two one-year courses. An equal split of male and female students studied masonry, tailoring, carpentry, welding and electrics. Half were enrolled in the academic year beginning September 2021 and the other half began their studies in September 2022. The second group will graduate in July 2023.

20 boys have benefited from the services offered at our regular Saturday Club at Rusizi Social Care Centre, including breakfast and lunch, games, dancing and drumming lessons, support with homework and counselling. We also liaise with their families to ensure they are stable at home and attending school and intervene where necessary.

We supported a total 45 students with school fees, materials and uniforms.

RWANDA ACTION

Report of the Trustees (cont'd)

Achievements and Performance (cont'd)

Education

Whilst over 90% of children in Rwanda are registered in nine years basic schooling, there is a high drop-out rate. A key reason for this is the absence of enough well-trained teachers. Rwanda Action has piloted and developed an innovative School-Based Mentor (SBM) programme which provides in-service training for teachers with a special emphasis on learner-centred teaching and careful assessment and differentiation.

In 2022 we maintained our focus on two areas.

1. Through Continuous Professional Development we continued to train and support our 33 Lead Teachers across the two districts, focusing on developing the teachers' English skills. Lead Teachers then trained 867 educational specialists, who in turn deliver training to teachers in their respective schools.

2. The Learning Initiative (TLI) started in 2020 to provide in-depth training to teachers from the 16 lowest performing schools in our area. Having demonstrated very encouraging results in these schools, the programme is now being delivered in a further 50 primary schools. The scheme aims to equip teachers with the skills to teach more effectively and improve learning by focusing on formative assessment and differentiated teaching.

Financial Review

The Charity's income in 2022 was £203,045. Expenditure in 2022 was £348,958, resulting in net outgoing resources for the year of £145,913.

This, together with prior years' funds brought forward, resulted in charitable funds at 31st December 2022 of £255,836.

Reserves Policy

The Trustees have examined the Charity's requirements for reserves and have established a policy whereby undesignated funds should be maintained such that between 6-9 months of expenditure are covered.

RWANDA ACTION

Report of the Trustees (cont'd)

Financial Review (cont'd)

Investment Policy

The Charity does not intend to hold any long-term investments. Cash not immediately needed is held in an interest-earning savings account.

Post Balance Sheet Events

The Chief Executive Officer, Robbie Macmillan, who joined in May 2022, left the Charity in June 2023. The Charity's Operations Director, Janyis Watson, who has been an employee since 2018 and has considerable experience in the running of the Charity and its projects in Rwanda, was asked to assume the responsibilities of the Chief Executive Officer.

In addition the Charity's Founder, David Chaplin, was asked, and agreed, to take a more active role in the charity again, especially in the area of fund-raising. A plan has been developed to secure both the short-term continuation of the charity, and also to develop the longer-term strategy (including closing projects or handing them over to local government in Rwanda) to ensure that expenditure commitments match funds available

The Trustees are aware of the impact of a number of adverse global issues on funding for the charitable sector, in particular the effects of post Covid-19, the war in Ukraine and the global cost of living crisis. The Trustees recognise that these ongoing issues will continue to provide a very challenging environment in the foreseeable future.

Plans for Future Periods

The Charity intends to continue the projects detailed above where appropriate and as far as funding is available.

Rwanda Action is committed to devolving increasing responsibility to the Rwandan team for providing care and training, working closely with the Districts and the community.

Conclusion

The Trustees would like to express their appreciation to all who have so generously supported the work of the Charity by their gifts of money, time, energy and expertise.

RWANDA ACTION

Statement of Trustees' Responsibilities

The Charity Trustees (who are also the Directors of Rwanda Action for the purposes of company law) are responsible for preparing a Trustees' Annual Report and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law and the law applicable to charities in England and Wales requires the Charity Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing those financial statements the Trustees are required to:

(a) select suitable accounting policies and then apply them consistently;

(b) observe the methods and principles in the Charities SORP;

(c) make judgements and estimates that are reasonable and prudent;

(d) state whether the policies adopted are in accordance with the appropriate Statement of Recommended Practice on Accounting by Charities and the Accounting Regulations, and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements; and

(e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the Charity, and enable them to ensure that the financial statements comply with applicable Accounting Standards and Statements of Recommended Practice and the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

By order of the Board of Trustees

DM Thomas ..... Date: 16th September 2023

Deanne Thomas
Chair
Rwanda Action

RWANDA ACTION

Independent Examiner's Report

Report to the Trustees / Directors of Rwanda Action (Charity no. 1124634, Company no. 06610865) on accounts for the year ended 31 December 2022.

I report to the Charity Trustees on my examination of the accounts of the Company for the year ended 31 December 2022.

Responsibilities and basis of report

As the Charity's Trustees of the Company (who are also the Directors of the Company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your Charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

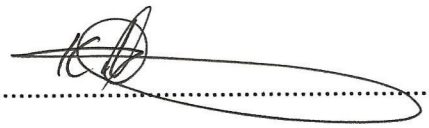
I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

RWANDA ACTION

Independent Examiner's Report (cont'd)

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



..... Date: 26th September 2023

Keith M Luck FCA
LLP Partner
Gibbons Mannington & Phipps LLP
24 Landgate
Rye
East Sussex TN31 7LJ

RWANDA ACTION

STATEMENT OF FINANCIAL ACTIVITIES
for the year to 31 December 2022

	Notes	**2022 £**	**2022 £**	**2021 £**	**2021 £**
Incoming resources					
Incoming resources from generated funds					
Voluntary income - general funds	8	187,256		274,629	
Interest Income		2,868		6,620	
			190,124		281,249
Voluntary income - designated funds	7,8		12,921		32,154
Total incoming resources			203,045		313,403
Resources expended					
Charitable activities - general funds		269,515		237,222	
Charitable activities - designated funds	7	79,443		210,494	
Total resources expended	2, 3		348,958		447,716
Net incoming / (outgoing) resources			(145,913)		(134,313)
Total funds brought forward			401,749		536,062
Net incoming / (outgoing) resources			(145,913)		(134,313)
Total funds carried forward			255,836		401,749

RWANDA ACTION

STATEMENT OF FINANCIAL POSITION
at 31 December 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Tangible Assets	6		0		0
Current assets					
Debtors and prepayments		2,069		2,196	
Cash at bank and in hand		258,125		401,166	
		260,194		403,362	
Creditors	4	4,358		1,613	
			255,836		401,749
Total Assets			255,836		401,749
Capital and Reserves					
Called up share capital	9		0		0
Charitable funds - Designated	7	72,764		139,286	
- Undesignated		183,072		262,463	
			255,836		401,749
			255,836		401,749

For the year ended 31 December 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Board of Trustees on 16th September 2023.

DL Thomas

Deanne Thomas
Chair of Trustees on behalf of the Trustees

RWANDA ACTION

NOTES TO THE ACCOUNTS

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a. Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b. Public benefit entity

The Trustees are of the view that Rwanda Action meets the definition of a public benefit entity under FRS 102. Its primary objective is to provide services for the general public or social benefit and there is no objective to provide a financial return to members.

c. Preparation of the accounts on a going concern basis

The Trustees are of the view that there are no material uncertainties around the ability to raise donations and voluntary income and around the ability of the Charity to continue to provide funding for its charitable activities. The Trustees therefore consider that the Charity is a going concern.

d. Income and recognition of incoming resources

Income represents the amounts receivable from donors and other parties by the Charity excluding value added tax. These are included in the Statement of Financial Activities (SoFA) when the Charity becomes entitled to the resources; the Trustees are virtually certain they will receive the resources; and the monetary value can be measured with sufficient reliability. Donations are only included in the SoFA when the Charity has unconditional entitlement to the resources.

The value of any voluntary help received is not included in the accounts but is described in the Trustees' Annual Report.

Investment income is included in the accounts when receivable.

RWANDA ACTION

NOTES TO THE ACCOUNTS (cont'd)

1. Accounting policies (cont'd)

e. Liability recognition

Liabilities are recognised as soon as there is legal or constructive obligation committing the Charity to pay out resources.

f. Foreign currency translation

In preparing the financial statements, transactions in currencies other than the functional currency of the company are recognised at the spot rate at the dates of the transactions, or at an average rate where this rate approximates the actual rate at the date of the transaction. At the end of each reporting period, monetary items denominated in foreign currencies are retranslated at the rates prevailing at that date. Non-monetary items that are measured in terms of historical cost in a foreign currency are not retranslated.

Exchange differences are recognised in profit or loss in the period in which they arise.

g. Tangible Fixed assets and depreciation

These are capitalised if they can be used for more than one year, have a re-sale value and cost at least £500. They are valued at cost or a reasonable value on receipt. Depreciation is provided on a straight line basis so as to write down the cost of tangible assets, less their estimated residual value, over their estimated lives. The rates used are:

Motor vehicles	25% per annum

2. Net Incoming Resources for the Year

The net incoming resources for the year is stated after:

	2022 £	2021 £
The net incoming resources for the year is after charging:		
Directors' and Trustees' emoluments and expenses	0	0
Independent examiner's fees for reporting on the accounts	996	948
Other fees paid to the independent examiner	0	0
Depreciation charged during the period	0	1,630
Foreign exchange losses / (gains)	(1,257)	8,991

RWANDA ACTION

NOTES TO THE ACCOUNTS (cont'd)

3. Staff Costs

	2022 £	2021 £
Salaries and wages	78,000	47,500
Social security costs	3,346	0
Total	81,346	47,500

No employee received emoluments of more than £60,000.

The average number of employees during the year, calculated on the basis of full-time equivalents, was 2 (2021 – 2)

4. Creditors

	2022 £	2021 £
Taxation and Social Security	3,337	657
Other creditors	1,021	956
Total	4,358	1,613

5. Taxation

	2022 £	2021 £
UK and Rwanda current year taxation	0	0

6. Tangible fixed assets

	Motor vehicles £
Cost	
At 1 January 2022	44,625
Additions	0
Disposals	0
At 31 December 2022	44,625
Depreciation	
At 1 January 2022	44,625
Provided in the year	0
Disposals	0
At 31 December 2022	44,625
Net book value at 1 January 2022	0
Net book value at 31 December 2022	0

RWANDA ACTION

NOTES TO THE ACCOUNTS (cont'd)

7. Designated Funds

	Balances brought forward £	Income £	Expenditure £	Balances carried forward £
Funds Summary				
The Alivera Village	102,643	0	65,290	37,353
Educational development and scholarships	6,473	3,601	4,901	5,173
New Enterprise funding and support	0	8,526	8,526	0
Tree nurseries	0	794	794	0
Dairy Goat Project	30,170	0	(68)	30,238
	139,286	12,921	79,443	72,764

All the funds are Income Funds and have no restrictions other than for general use in the specified fund.

There were a number of transfers from the general (undesignated) fund to designated funds during the year. This is considered normal practice for the company. These transfers are made to ensure that the activities within the designated projects were fully funded: £673 was transferred to New Enterprise funding and support; £9,078 was transferred to Tree nurseries.

8. Voluntary income

	2022 £	2021 £
Income from donations and legacies	180,797	280,108
Income from other trading activities	19,380	26,676
Total	200,177	306,783

9. Share capital

The company is a private company, limited by guarantee and exempt under section 30 of the Companies Act, and therefore has no share capital.

10. Transactions with related parties

There were no transactions with related parties during the period.

RWANDA ACTION

England & Wales - Charity number 1124634

Accounts

RWANDA ACTION

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 DECEMBER 2021

Company Registration Number:	06610865	(England and Wales)
Registered Charity Number:	1124634	

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2021

RWANDA ACTION

Contents

	Page
Company Information	1
Report of the Trustees	2 – 10
Statement of Trustees' Responsibilities	11
Independent Examiner's Report	12 - 13
Statement of Financial Activities	14
Statement of Financial Position	15
Notes to the Financial Statements	16 - 20

RWANDA ACTION

Company Information

Company Registration Number	06610865 (England and Wales)
Registered Charity Number	1124634
Trustees	Mrs Deborah Clayton-Hatfield (Chair) Mr Simon Caffyn Mr Mark Chamberlen (appointed 4 December 2021) Mr William Gelling Mr Tim Haynes Mrs Clare Linden (resigned 13 October 2021) Ms Emma Messias Mrs Emma Ogilvie Mrs Deanne Thomas Mr Remy Twiringiyimana Mrs Alison Wright
Key Management Personnel	Mr David Chaplin (Founder and CEO) Ms Janyis Watson (Operations Director)
Registered Office	Bugsell Farm Bugsell Lane Robertsbridge East Sussex TN32 5EN
Secretary	Mr Charles Ogilvie, ACA
Independent Examiner	Carol Barfoot FCA Gibbons Mannington & Phipps LLP 20 Eversley Road Bexhill-on-Sea East Sussex, TN40 1HE
Bankers	Barclays Bank pic New Market Place Beccles Suffolk NR34 9HD I and M Bank (Rwanda) Limited Kamembe Rusizi Rwanda

RWANDA ACTION

Report of the Trustees

The Trustees present their Report along with the Financial Statements of the Charity for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out on pages 16 and 17 and comply with the Charity's Articles Of Association, the Charities Act 2011 and the Statement of Recommended Practice: Accounting and Reporting by Charities 2005.

Structure, Governance and Management

The Charity is a private Company Limited By Guarantee and was registered at Companies House under number 06610865 on 4th June 2008. The Charity was registered by the Charity Commission under number 1124634 on 21st June 2008.

The Charity changed its name from "Rwanda Aid" to "Rwanda Action" on 17th November 2020, in order to better reflect its objectives and activities.

The Charity is governed by a Memorandum and Articles Of Association, which were last amended by Special Resolution on 14th December 2019 and are available to be viewed at Companies House. These latest amendments reflect an increase in the number of permitted Trustees to twelve and an update to the Objects of the Charity.

The Trustees hold Board Meetings quarterly to review the status and progress of the Charity. Formal minutes are taken and retained by the Company Secretary.

The number of Trustees permitted by the Articles Of Association shall be not more than twelve and not less than three. If the number falls to three, a fourth shall be appointed. The existing Trustees appoint new Trustees as and when required. One third (or the number nearest one third) of the Trustees must retire at each AGM in order of appointment. Eligible Trustees may be re-appointed. A new Trustee would be fully briefed by the Chair and given relevant documents about the Charity and the responsibilities of Trustees.

The number of Trustees currently on the board is 10. Mrs Alison Wright, Ms Emma Messias, Mrs Emma Ogilvie and Mrs Deborah Clayton-Hatfield resigned by rotation at the AGM in September 2021 and were subsequently re-elected as Trustees. Mrs Clare Linden resigned on 13th October 2021 and Mr Mark Chamberlen was appointed Trustee on 4th December 2021.

The Charity is managed by a Chief Executive Officer, a UK Operations Director and a Finance Director. They report to the Trustees at Board Meetings. The Trustees approve annual

budgets, discuss progress on the Charity's activities and projects, review expenditure reports, review bank balances, approve policies and monitor future action plans.

The CEO and UK Operations Director regularly visit Rwanda and review the delivery of services and budget with the Rwandan team. The Charity employs a Rwandan Country Director who runs the office there and oversees the projects. Each project has a Rwandan manager.

Risk Management

The Charity has assessed risk in the UK and in Rwanda. Trustees are presented with a financial report at each meeting, showing the movement of all funds. The accounts are examined independently annually. A number of sub-committees of Trustees have been established to review areas of operations in detail, such as Finance and Fundraising, which meet on a regular basis and report to the Board. Trustees and managers have public and employment liability insurance and travel insurance.

A safeguarding policy has been established and a Safeguarding sub-committee formed, which meets quarterly and reports to the Board. In addition, there is a rolling programme of safeguarding training within Rwanda to ensure that all relevant employees are up to date with best practice for safeguarding. This training consists of recognised online training courses supplemented with training by senior Rwandan staff. In the UK, Trustees participate in an on-going programme of online safeguarding training.

In Rwanda the Charity complies with relevant employment legislation and seeks independent legal advice when necessary. It has assessed the risks of all its activities and has put procedures in place to minimise them. With these procedures and the insurance cover, the Charity is satisfied that it is operating safely, and its assets are not in jeopardy.

Objectives and Activities

The Objects of the Charity, updated on 14th December 2019 are to relieve poverty in Rwanda, particularly in the Western Province, to advance education and to provide relief in the country to those in need by reason of youth, age, ill-health, disability or financial hardship. The Charity aims to achieve this by working with the government and local communities in Rwanda to identify the most pressing challenges and then piloting sustainable initiatives to address those challenges. In particular the Charity promotes effective education, vocational and farm training and enterprise. It also supports inclusivity particularly for those on the margins of society, especially street children and young people living with disability.

RWANDA ACTION

Report of the Trustees (cont'd)

Public Benefit Entity

The Trustees are of the view that Rwanda Action meets the definition of a public benefit entity. Its primary objective is to provide services for the general public or social benefit and there is no objective to provide a financial return to members.

Achievements and Performance

Administration

With the support of UK managers and volunteers, Rwanda Action has continued to develop the capacity of the Rwandan management team, despite the challenges presented by Covid-19. The Rwandan team is fully involved in delivery of services, monitoring and evaluation and the preparation of plans and budgets. Action plans are developed with the agreement of local government.

Disability

We have continued to improve understanding of disability and opportunities for children and young people living with disability through the Alivera Project. This project includes the Alivera Centre, which provides access to education and residential and outreach training and care in support of children with disability, and the newly constructed Alivera Village, which provides space for small local businesses who are able to give training and work experience to young people with disability, who are accommodated there. In addition to these centres, we are helping to develop the local primary school to become a School of Excellence for Special Needs and Inclusive Education.

Rwanda Action supported 47 students under our residential programme at the Alivera Centre, alongside a further seven students studying outside the centre at university or boarding school, by providing school fees and necessary materials. A further 13 graduated from the programme in 2021, who we followed up as they are now living in the community or in education.

The Centre performs regular health screening for residential students. This helps to provide both basic healthcare and recommendations for additional support, both of which would be difficult for most families to access. Six children were recommended for physiotherapy, five were referred to hospital and other children were supported with additional dietary guidance and medication.

RWANDA ACTION

Report of the Trustees (cont'd)

Achievements and Performance (cont'd)

Disability (cont'd)

Rwanda Action constructed the Alivera Village in 2021 on land adjacent to The Centre, which is owned by local government. It has residential blocks to accommodate up to 32 young people with disability, five workshops, four shops, a café and a small farm and demonstration kitchen garden. There is also a large rondavel for meetings and performances.

The Alivera Centre was improved with some essential building works and upgraded facilities. We were able to provide physiotherapy training for 15 parents in Rusizi and Nyamasheke. Parents learnt about the causes and management of their children's disabilities. Physiotherapy was also provided for those residential children in need.

We also trained eight deaf children and their parents in basic sign language over three residential training courses. We provided similar training to more than 20 community leaders and health workers to improve accessibility to services for deaf members of the community.

Enterprise

The majority of people living in Rusizi and Nyamasheke survive on subsistence agriculture, which offers few prospects to young people. The youth unemployment rate in Rwanda increased to 30.9% in the second quarter of 2021 from 21.70 percent in the first quarter of 2021.
Rwanda Action provides training and support to help young people transform their skills and talents into gainful employment or successful business enterprises.

Started in 2013, our Enterprise programme has so far supported 51 small businesses across Rusizi and Nyamasheke districts. In 2021, we supported 14 new start-up groups with assessment, training and start-up kits, working with 183 direct beneficiaries to support 856 indirect beneficiaries.

The programme also supported 12 of the pre-existing groups with a Covid-19 resilience grant, enabling them to keep their business afloat through the challenges of lockdowns, unexpected losses, supply issues and reduced consumer demand.

Additionally, we provided a training and networking event for 40 enterprise groups, with 79 attendees and nine speakers and facilitators. This event provided groups with the opportunity to build skills, network, and discuss opportunities.

RWANDA ACTION

Report of the Trustees (cont'd)

Achievements and Performance (cont'd)

Enterprise (cont'd)

Throughout the year each of the small businesses we supported generated an increased profit on the previous year, although remained below re-pandemic levels. We were pleased to see seventeen of our supported businesses grow substantially enough to no longer need our support. These enterprises effectively graduated our support programme in 2021.

Farm Training

In Rwanda around 72% of the population work in agriculture but people often only have small parcels of infertile land on steep slopes. Rwanda Action trains farmers to farm more effectively and productively and to form associations and cooperatives. These can operate as successful businesses and so help to develop the rural economy.

To date, Rwanda Action has helped to form 31 farming associations with training in livestock, crops and management of cooperatives. We have also supplied livestock and resources to ensure the care of these animals. Livestock can be bred and sold, and they produce manure which improves crop yields.

School Kitchen Gardens

Our school kitchen garden scheme was born out of the huge need we have seen for children to be able to have more than the one meal a day they often survive on. In 2021, Rwanda Action established school kitchen gardens at two sites, with two more in development. At these schools, the staff and students help tend the crops, learning horticulture and environmental skills which they also use to develop vegetable gardens at home.

A wide range of crops are harvested and supplement the school lunches. Across both schools 876 students are fed daily, of which 410 were previously unable to pay. This year the gardens have grown over £1,000 worth of vegetables.

RWANDA ACTION

Report of the Trustees (cont'd)

Achievements and Performance (cont'd)

Tree Nurseries

Rwanda Action provides training and support for communities to grow their own tree nurseries. In 2021, we established two new tree nurseries in the communities of Karambi and Shangi. The team provided two days of training and worked with the community to select an appropriate site for the nurseries, sowing passion fruit, eucalyptus, guava, macadamia and papaya amongst other species.

Rwanda Action also supported five tree nurseries through RDIS (Rural Development Inter-Diocesan Services). With this support, RDIS provided 156,697 forest, agroforest, and fruit trees to the communities in five sectors, with each sector planting around 30,000 seedlings. In total the five tree nurseries support 11,254 beneficiaries with trees and the long-term resources they will provide, alongside lasting skills and jobs.

Rwanda Action also continued monitoring progress at established nurseries, including those in Gikundamvura, Nzahaha and Gihombo. Recipients of trees in each of these sectors are now seeing real benefits. Farmers in all locations have stated that money from selling their trees' fruit is now paying their children's school fees, and providing them with shade and firewood. Local forestry officers and farmers report that forestation has increased in the regions around the tree nurseries, and that soil erosion has stabilised.

Student Sponsorship

Nkombo Island is an isolated part of Rusizi district, which relies heavily on fishing. To improve prospects for young people, Rwanda Action supports students to attend Nkombo TVET, a centre for technical and vocational education and training. The skills they learn can help graduates to establish businesses which meet the community's needs and offer opportunities aside from fishing.

In 2021, we supported 80 of the 105 students completing the delayed final term of their studies. Rwanda Action also supported the 60 of the 72 students enrolled in September 2021. An equal split of male and female students studied masonry, tailoring, carpentry, welding, electrics and welding.

RWANDA ACTION

Report of the Trustees (cont'd)

Achievements and Performance (cont'd)

Street Children

Rwanda Action built and ran a centre called Baho Neza Mwana from 2012 until a change in government policy required the closure of centres offering any residential care in 2020. We have now opened a new centre at the site, called the Rusizi Social Care Centre. It is the base for our training and outreach work with vulnerable families in their communities.

Training includes:

- teacher training with an emphasis on inclusion;
- business and enterprise training;
- parental skills training.

In the community, we have worked with families of 28 former street children to develop family support plans tailored to their needs. This year-long programme aimed at empowering people to overcome poverty delivered a range of support in education, training and income generation.

The Centre also provided school fees, uniforms and materials for 89 students. Of these students, 89% completed the year. We also supported 17 of their siblings at primary school.

We started the Saturday Club at RSCC in October 2021 with the aim of providing food and recreational opportunities such as dance, sports and storytelling to vulnerable local children. The Club's counselling service also provided group and one-to-one sessions with children to explore challenges they were facing and to understand the support which may be needed.

Education

Whilst over 90% of children in Rwanda are registered in nine years basic schooling, there is a high drop-out rate. A key reason for this is the absence of enough well-trained teachers. Rwanda Action has piloted and developed an innovative School-Based Mentor (SBM) programme which provides in-service training for teachers with a special emphasis on learner-centred teaching and careful assessment and differentiation.

RWANDA ACTION

Report of the Trustees (cont'd)

Achievements and Performance (cont'd)

Education (cont'd)

In 2021 we continued to focus on two areas.

1. Through **Continuous Professional Development** we continued to train and support our 33 Lead Teachers across the two districts, focusing on developing the teachers' English skills. Lead Teachers then trained 867 educational specialists, who in turn deliver training to teachers in their respective schools.

2. The **Learning Initiative (TLI)** started in 2020 to provide in-depth training to 16 teachers from some of the lowest performing schools in our area. The scheme is designed to promote more effective teaching and learning by focusing on formative assessment and differentiated teaching.

In those 16 lower-achieving schools the proportion of students achieving the lowest grade dropped by 35%, bringing them up to the average for the region. Although the number of students achieving the top grade (Grade I) remains low, the number of students achieving Grade II more than doubled to 17%, again bringing them in line with the average for the region.

Financial Review

The Charity's income in 2021 was £313,403. Expenditure in 2021 was £447,716, resulting in net outgoing resources for the year of £134,313.

This, together with prior years' funds brought forward, resulted in charitable funds at 31st December 2021 of £401,749.

Reserves Policy

The Trustees have examined the Charity's requirements for reserves and have established a policy whereby undesignated funds should be maintained such that between 6-9 months of expenditure are covered.

Investment Policy

The Charity does not intend to hold any long-term investments. Cash not immediately needed is held in an interest-earning savings account.

RWANDA ACTION

Report of the Trustees (cont'd)

Post Balance Sheet Events

In May 2022 the Charity's Founder and Chief Executive, David Chaplin retired from the role of Chief Executive. The Trustees recognise the huge contribution of David Chaplin to the Charity both as Founder and Chief Executive. Mindful that the Founder/CEO transition is a critical moment for any charity, the Trustees appointed a professional search agency specialising in the charitable sector and a new Chief Executive, Robbie Macmillan, was appointed in January 2022. Robbie Macmillan, who has experience in the sphere of international development and in particular in Rwanda, joined the Charity in May 2022.

The Covid-19 pandemic continued to adversely affect the ability of the Charity to operate in 2021, but in the last quarter of 2021 certain travel restrictions were lifted and visits to Rwanda by the CEO and UK Operations Director resumed.

In 2021 the construction of The Alivera Village (TAV) was delayed due to the Covid-19 pandemic. However the construction was finally completed in February 2022 and the first apprentices joined TAV in April 2022.

The Trustees are aware of the impact of a number of adverse global issues on funding for the charitable sector, in particular the effects of post Covid-19, the war in Ukraine and the global cost of living crisis. The Trustees recognise that these ongoing issues will provide a very challenging environment in the foreseeable future.

Plans for Future Periods

The Charity intends to continue the projects detailed above and to expand them where appropriate and as far as funding is available.

Rwanda Action is committed to devolving increasing responsibility to the Rwandan team for providing care and training, working closely with the Districts and the community.

Conclusion

The Trustees would like to express their appreciation to all who have so generously supported the work of the Charity by their gifts of money, time, energy and expertise.

RWANDA ACTION

Statement of Trustees' Responsibilities

The Charity Trustees (who are also the Directors of Rwanda Action for the purposes of company law) are responsible for preparing a Trustees' Annual Report and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law and the law applicable to charities in England and Wales requires the Charity Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing those financial statements the Trustees are required to:

(a) select suitable accounting policies and then apply them consistently;

(b) observe the methods and principles in the Charities SORP;

(c) make judgements and estimates that are reasonable and prudent;

(d) state whether the policies adopted are in accordance with the appropriate Statement of Recommended Practice on Accounting by Charities and the Accounting Regulations, and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements; and

(e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the Charity, and enable them to ensure that the financial statements comply with applicable Accounting Standards and Statements of Recommended Practice and the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

By order of the Board of Trustees

..... Date: ...16th..... September 2022

Deborah Clayton-Hatfield
Chair
Rwanda Action

RWANDA ACTION

Independent Examiner's Report

Report to the Trustees / Directors of Rwanda Action (Charity no. 1124634, Company no. 06610865) on accounts for the year ended 31 December 2021.

I report to the Charity Trustees on my examination of the accounts of the Company for the year ended 31 December 2021.

Responsibilities and basis of report

As the Charity's Trustees of the Company (who are also the Directors of the Company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your Charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

RWANDA ACTION

Independent Examiner's Report (cont'd)

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

..... Date: 27th September 2022

Carol Barfoot FCA
Gibbons Mannington & Phipps LLP
20 Eversley Road
Bexhill-on-Sea
East Sussex, TN40 1HE

RWANDA ACTION

STATEMENT OF FINANCIAL ACTIVITIES
for the year to 31 December 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Incoming resources					
Incoming resources from generated funds					
Voluntary income - general funds	8	274,629		253,549	
Interest Income		6,620		3,310	
			281,249		256,859
Voluntary income - designated funds	7,8		32,154		90,358
Total incoming resources			313,403		347,217
Resources expended					
Charitable activities - general funds		237,222		254,560	
Charitable activities - designated funds	7	210,494		19,708	
Total resources expended	2, 3		447,716		274,268
Net incoming / (outgoing) resources			(134,313)		72,949
Total funds brought forward			536,062		463,113
Net incoming / (outgoing) resources			(134,313)		72,949
Total funds carried forward			401,749		536,062

RWANDA ACTION

STATEMENT OF FINANCIAL POSITION
at 31 December 2021

	Notes	**2021 £**	**2021 £**	**2020 £**	**2020 £**
Fixed assets					
Tangible Assets	6		0		1,630
Current assets					
Debtors and prepayments		2,196		1,667	
Cash at bank and in hand		401,166		542,711	
		403,362		544,378	
Creditors	4	1,613		9,946	
			401,749		534,432
Total Assets			401,749		536,062
Capital and Reserves					
Called up share capital	9		0		0
Charitable funds - Designated	7	139,286		317,625	
- Undesignated		262,463		218,437	
			401,749		536,062
			401,749		536,062

For the year ended 31 December 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Board of Trustees on 14th September 2022.

.....
Deborah Clayton-Hatfield
Chair of Trustees on behalf of the Trustees

RWANDA ACTION

NOTES TO THE ACCOUNTS

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a. Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b. Public benefit entity

The Trustees are of the view that Rwanda Action meets the definition of a public benefit entity under FRS 102. Its primary objective is to provide services for the general public or social benefit and there is no objective to provide a financial return to members.

c. Preparation of the accounts on a going concern basis

The Trustees are of the view that there are no material uncertainties around the ability to raise donations and voluntary income and around the ability of the Charity to continue to provide funding for its charitable activities. The Trustees therefore consider that the Charity is a going concern.

d. Income and recognition of incoming resources

Income represents the amounts receivable from donors and other parties by the Charity excluding value added tax. These are included in the Statement of Financial Activities (SoFA) when the Charity becomes entitled to the resources; the Trustees are virtually certain they will receive the resources; and the monetary value can be measured with sufficient reliability. Donations are only included in the SoFA when the Charity has unconditional entitlement to the resources.

The value of any voluntary help received is not included in the accounts but is described in the Trustees' Annual Report.

Investment income is included in the accounts when receivable.

RWANDA ACTION

NOTES TO THE ACCOUNTS (cont'd)

1. Accounting policies (cont'd)

e. Liability recognition

Liabilities are recognised as soon as there is legal or constructive obligation committing the Charity to pay out resources.

f. Foreign currency translation

In preparing the financial statements, transactions in currencies other than the functional currency of the company are recognised at the spot rate at the dates of the transactions, or at an average rate where this rate approximates the actual rate at the date of the transaction. At the end of each reporting period, monetary items denominated in foreign currencies are retranslated at the rates prevailing at that date. Non-monetary items that are measured in terms of historical cost in a foreign currency are not retranslated.

Exchange differences are recognised in profit or loss in the period in which they arise.

g. Tangible Fixed assets and depreciation

These are capitalised if they can be used for more than one year, have a re-sale value and cost at least £500. They are valued at cost or a reasonable value on receipt. Depreciation is provided on a straight line basis so as to write down the cost of tangible assets, less their estimated residual value, over their estimated lives. The rates used are:

Motor vehicles	25% per annum

2. Net Incoming Resources for the Year

The net incoming resources for the year is stated after:

	2021 £	2020 £
The net incoming resources for the year is after charging:		
Directors' and Trustees' emoluments and expenses	0	0
Independent examiner's fees for reporting on the accounts	948	912
Other fees paid to the independent examiner	0	0
Depreciation charged during the period	1,630	6,524
Foreign exchange losses / (gains)	8,991	33,968

RWANDA ACTION

NOTES TO THE ACCOUNTS (cont'd)

3. Staff Costs

	2021 £	2020 £
Salaries and wages	47,500	33,833
Social security costs	0	15
Total	47,500	33,848

No employee received emoluments of more than £60,000.

The average number of employees during the year, calculated on the basis of full-time equivalents, was 2 (2020 – 2)

4. Creditors

	2021 £	2020 £
Taxation and Social Security	657	635
Other creditors	956	9,311
Total	1,613	9,946

5. Taxation

	2021 £	2020 £
UK and Rwanda current year taxation	0	0

6. Tangible fixed assets

	Motor vehicles £
Cost	
At 1 January 2021	44,625
Additions	0
Disposals	0
At 31 December 2021	44,625
Depreciation	
At 1 January 2021	42,995
Provided in the year	1,630
Disposals	0
At 31 December 2021	44,625
Net book value at 1 January 2021	1,630
Net book value at 31 December 2021	0

RWANDA ACTION

NOTES TO THE ACCOUNTS (cont'd)

7. Designated Funds

	Balances brought forward £	Income £	Expenditure £	Balances carried forward £
Funds Summary				
The Alivera Village	260,074	0	157,432	102,643
Educational development and scholarships	10,321	17,116	20,964	6,473
New Schools and amenities construction	6,585	0	6,585	0
Music As Therapy	121	0	121	0
Baho Neza Mwana Street Child Village	0	6,580	6,580	0
New Enterprise funding and support	3,026	7,664	10,690	0
Tree nurseries	0	794	794	0
Dairy Goat Project	37,498	0	7,328	30,170
	317,625	32,154	210,494	139,286

All the funds are Income Funds and have no restrictions other than for general use in the specified fund.

There were a number of transfers from the general (undesignated) fund to designated funds during the year. This is considered normal practice for the company. These transfers are made to ensure that the activities within the designated projects were fully funded.

8. Voluntary income

	2021 £	2020 £
Income from donations and legacies	280,108	323,520
Income from other trading activities	26,676	20,387
Total	306,783	343,907

RWANDA ACTION

NOTES TO THE ACCOUNTS (cont'd)

9. Share capital

The company is a private company, limited by guarantee and exempt under section 30 of the Companies Act, and therefore has no share capital.

10. Transactions with related parties

There were no transactions with related parties during the period