



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

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FOR THE PERIOD ENDED 31 DECEMBER 2021

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 plc 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

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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).

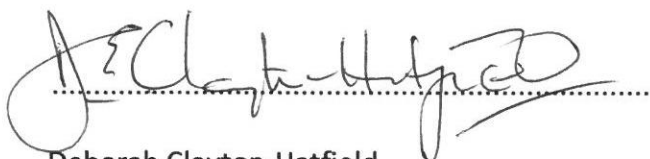
Company law and the law applicable to charities in England and Wales requires the Charity Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including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



Deborah Clayton-Hatfield
Chair
Rwanda Action

Date: 16th September 2022

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.

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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 £
<i>Incoming resources</i>					
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
<i>Total incoming resources</i>			313,403		347,217
<i>Resources expended</i>					
Charitable activities - general funds		237,222		254,560	
Charitable activities - designated funds	7	210,494		19,708	
<i>Total resources expended</i>	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

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STATEMENT OF FINANCIAL POSITION at 31 December 2021

	Notes	2021 £	2021 £	2020 £	2020 £
<i>Fixed assets</i>					
Tangible Assets	6		0		1,630
<i>Current assets</i>					
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
<i>Total Assets</i>			401,749		536,062
<i>Capital and Reserves</i>					
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
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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

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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
	<u>317,625</u>	<u>32,154</u>	<u>210,494</u>	<u>139,286</u>

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	<u>306,783</u>	<u>343,907</u>

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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