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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

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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 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 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 seedlings 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


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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).

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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: 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 £
<i>Incoming resources</i>					
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
<i>Total incoming resources</i>			203,045		313,403
<i>Resources expended</i>					
Charitable activities - general funds		269,515		237,222	
Charitable activities - designated funds	7	79,443		210,494	
<i>Total resources expended</i>	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

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

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STATEMENT OF FINANCIAL POSITION
at 31 December 2022

	Notes	2022 £	2022 £	2021 £	2021 £
<i>Fixed assets</i>					
Tangible Assets	6		0		0
<i>Current assets</i>					
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
<i>Total Assets</i>			255,836		401,749
<i>Capital and Reserves</i>					
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.

Deanne 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
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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	<u>81,346</u>	<u>47,500</u>

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	<u>4,358</u>	<u>1,613</u>

5. Taxation

	2022 £	2021 £
UK and Rwanda current year taxation	<u>0</u>	<u>0</u>

6. Tangible fixed assets

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

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
	<u>139,286</u>	<u>12,921</u>	<u>79,443</u>	<u>72,764</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: £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	<u>200,177</u>	<u>306,783</u>

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.