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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

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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 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


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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.

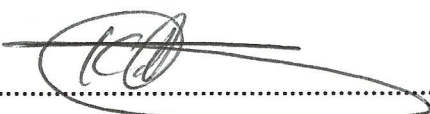
I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- 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.



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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 £
<i>Incoming resources</i>					
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
<i>Total incoming resources</i>			315,763		203,045
<i>Resources expended</i>					
Charitable activities - general funds		233,722		269,515	
Charitable activities - designated funds	7	62,195		79,443	
<i>Total resources expended</i>	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

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

RWANDA ACTION

Company Registration Number: 06610865
Registered Charity Number: 1124634

STATEMENT OF FINANCIAL POSITION
at 31 December 2023

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

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 25th September 2024.



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
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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	<u>98,896</u>	<u>83,346</u>

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	<u>2,412</u>	<u>4,358</u>

5. Taxation

	2023 £	2022 £
UK and Rwanda current year taxation	<u>0</u>	<u>0</u>

6. Tangible fixed assets

	Motor vehicles £
Cost	
At 1 January 2023	44,625
Additions	0
Disposals	0
At 31 December 2023	<u>44,625</u>
Depreciation	
At 1 January 2023	44,625
Provided in the year	0
Disposals	0
At 31 December 2023	<u>44,625</u>
Net book value at 1 January 2023	<u>0</u>
Net book value at 31 December 2023	<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	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
	<u>72,764</u>	<u>18,116</u>	<u>62,195</u>	<u>28,685</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: £8,019 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	<u>312,991</u>	<u>200,177</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.