



RWANDA ACTION

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE 6 MONTHS ENDED 30 JUNE 2024

Company Registration Number: 06610865 (England and Wales)

Registered Charity Number: 1124634

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FOR THE 6 MONTHS ENDED 30 JUNE 2024

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
Ms Emma Messias
Mrs Jane O'Brien
Mrs Alison Wright
Mrs Emma Ogilvie (resigned 26 September 2024)
Mr Remy Twiringiyimana (resigned 26 September 2024)

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

Registered Office Bugsell Farm, Bugsell Lane
Robertsbridge
East Sussex TN32 5EN

Secretary Mr Charles Ogilvie, ACA

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

Bankers Barclays Bank 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 6 months ended 30 June 2024.

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

Structure, Governance and Management

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

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

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

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

The number of Trustees currently on the board is 7.

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

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

RWANDA ACTION

Report of the Trustees (cont'd)

Structure, Governance and Management (cont'd)

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

Risk Management

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

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

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

Objectives and Activities

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

RWANDA ACTION

Report of the Trustees (cont'd)

Public Benefit Entity

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

Achievements and Performance

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

Administration

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

Disability

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

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

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

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

RWANDA ACTION

Report of the Trustees (cont'd)

Enterprise

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

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

Farm Training

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

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

Student Sponsorship

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

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

RWANDA ACTION

Report of the Trustees (cont'd)

Achievements and Performance (cont'd)

Education

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

1. Through Continuous Professional Development we train and support our 33 Lead Teachers across the two districts, to provide training to education professionals to deliver the national curriculum effectively. RA's team monitors and supports the Lead Teachers as they provide training to over 800 education professionals including Head Teachers, Directors of Studies, School Subject Leads and School Based Mentors, who in turn provided peer training.
2. The Learning Initiative (TLI) started in 2020 to provide in-depth training to teachers from the 16 lowest performing schools in our area. Having demonstrated very encouraging results in these schools, the programme was extended to 50 primary schools, although due to a new programme being rolled out, this number was reduced to 36 schools.

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

RWANDA ACTION

Report of the Trustees (cont'd)

Financial Review

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

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

Reserves Policy

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

Investment Policy

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

Post Balance Sheet Events

There were no material post Balance Sheet events to report.

Plans for Future Periods

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

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

Conclusion

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

RWANDA ACTION

Statement of Trustees' Responsibilities

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

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

In preparing those financial statements the Trustees are required to:

- (a) select suitable accounting policies and then apply them consistently;
- (b) observe the methods and principles in the Charities SORP;
- (c) make judgements and estimates that are reasonable and prudent;
- (d) state whether the policies adopted are in accordance with the appropriate Statement of Recommended Practice on Accounting by Charities and the Accounting Regulations, and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements; and
- (e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

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

By order of the Board of Trustees

Deanne Thomas
Chair
Rwanda Action

Date: 30 April 2025

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Independent Examiner's Report

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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Independent Examiner's Report (cont'd)

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

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

Date: 30 April 2025

RWANDA ACTION

Company Registration Number: 06610865
Registered Charity Number: 1124634

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

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

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

RWANDA ACTION

Company Registration Number: 06610865
Registered Charity Number: 1124634

STATEMENT OF FINANCIAL POSITION
at 30 June 2024

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

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

Directors' responsibilities

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

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

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

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

Deanne Thomas
Chair of Trustees on behalf of the Trustees

RWANDA ACTION

NOTES TO THE ACCOUNTS

Statutory Information

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

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

1. Accounting policies

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

a. Basis of preparation

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

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

b. Public benefit entity

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

c. Preparation of the accounts on a going concern basis

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

d. Income and recognition of incoming resources

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

RWANDA ACTION

NOTES TO THE ACCOUNTS (cont'd)

1. Accounting policies (cont'd)

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

e. Liability recognition

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

f. Foreign currency translation

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

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

g. Tangible Fixed assets and depreciation

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

Motor vehicles	25% per annum
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NOTES TO THE ACCOUNTS (cont'd)

2. Net Incoming Resources for the Year

The net incoming resources for the year is stated after:

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

3. Staff Costs

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

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

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

4. Creditors

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

5. Taxation

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

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NOTES TO THE ACCOUNTS (cont'd)

6. Tangible fixed assets

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

7. Designated Funds

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

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

RWANDA ACTION

NOTES TO THE ACCOUNTS (cont'd)

8. Voluntary income

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

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