

## **Ubaka U Rwanda**

### **Independent Examiner's report to the trustees of Ubaka U Rwanda**

I report to the trustees on my examination of the accounts of Ubaka U Rwanda for the year ended 31 August 2020.

#### **Responsibilities and basis of report**

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Independent Examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records.

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



**Date: 23rd January 2021**

**Jeremy Beal ACMA CGMA  
65 Stoneycroft Close  
Lee  
London  
SE12 0SN**

## Ubaka U Rwanda - Receipts and Payments

For the year ended 31 August 2020

	2019/20	2018/19
	£	£
<b>Receipts</b>		
Regular giving - tax reclaimable	1,900	2,545
Regular giving - non-tax reclaimable	7,271	7,601
Gift aid reclaimed	1,561	538
Fundraising	11,517	4,217
Restricted building fund - non-tax reclaimable	5,001	3,525
<b>TOTAL</b>	<b>27,250</b>	<b>18,426</b>
<b>Payments</b>		
Grants paid	21,700	14,185
Grants paid - restricted building project	4,950	13,381
Grants paid - unrestricted building project	1,350	-
Bank fees - general fund	284	298
Bank fees - restricted building fund	40	115
<b>TOTAL</b>	<b>28,324</b>	<b>27,979</b>
Total excess / (shortfall) of receipts and payments	(1,074)	(9,553)
Excess / shortfall on general fund	(1,085)	418
Excess / shortfall on restricted building fund	11	(9,971)
Net Movement	(1,074)	(9,553)
Sum of bank and cash balances at beginning of year	2,260	11,813
<b>Sum of bank and cash balances at end of year</b>	<b>1,186</b>	<b>2,260</b>
	£	£
Sum of restricted building fund brought forward	8	9,979
Surplus/(shortfall) for the year	11	(9,971)
<b>Sum of restricted building fund carried forward</b>	<b>19</b>	<b>8</b>
Sum of unrestricted brought forward	2,252	1,834
Surplus/(shortfall) for the year	(1,085)	418
<b>Sum of unrestricted carried forward</b>	<b>1,167</b>	<b>2,252</b>
<b>Total Funds carried forward</b>	<b>1,186</b>	<b>2,260</b>

The accounts were approved by the board of trustees on 30th January 2021 and signed on their behalf by



Lucy White  
Trustee

**Ubaka U Rwanda - Statement of Assets and Liabilities****For the year ended 31 August 2020**

	<b>2019/20</b>	<b>2018/19</b>
<b>Monetary assets</b>		
Current bank account	1,167	2,252
Savings bank account	19	8
	<hr/> 1,186	<hr/> 2,260
<b>Debtors</b>		
Unclaimed gift aid	3,063	2,588
<b>Liabilities</b>		
Loans	-	-
<b>Net recorded assets / (liabilities)</b>	<hr/> <hr/> £4,249	<hr/> <hr/> £4,848

## **Notes**

### **For the year ended 31 August 2020**

#### **Income**

Our general fund income (excluding the building fund) increased by approximately £7,000 as a result of increased fundraising. We received £5,001 for our building fund in the year (2018/19 - £3,525).

#### **Funding**

We received donations and fundraising of £5,001 for our building project in the year. This is thanks to a regular donor. Though the main building project was completed in the year to 31 August 2019 we continue to improve the internal area of the building. In the year 31 August 2020 work was completed on the living room and toilets. The closing balance on the building fund was £19.

General fund income was higher by £7k than last year. Regular expenditure increased by £7k in the year, mainly due to paying running costs for October to December 2020 in advance (these were paid in August). The US arm of the charity covered four months of operating costs.

#### **Report of activity**

In the period of August 2019-2020 we were able to complete the floor tiling of the inside of the house completely - halls, the office, classroom and living space which previously were cement and dirt only, as well as finishing the boys bedrooms with inbuilt shelf spaces. Evode and Rebecca paid to have their sofas reupholstered and purchased a TV for them so they could now have their own personal living space. In March we were able to complete the first indoor bathroom with three showers for our beneficiaries to use.

We had three boys complete their A-levels in this period and perform well enough to assure their qualification for government loans and scholarship programs for local universities. This was deeply encouraging for those near the beginning of our program to work hard in school because they could see the end result. This also meant 2 of our graduates were able to move out, one returning to his biological family who he has always lived with in school holidays and the other moving in with his brother who graduated our program many years ago within months of receiving their results. This meant we could take in three new younger boys during this period, one of whom has since returned home after we were able to locate his father through Ubaka's community support work. This meant in January 2020, 12 boys were able to attend primary school, many for the first time. We continued to support 6 boys in secondary school, 4 of whom are in the final year of their A levels and one older orphan through his driving tests (these only happen a few times a year here). One of our secondary school graduates from the previous year who had not qualified for government support managed to secure private funding and was in the process of enrolling when Covid-19 happened.

Here in Rwanda the decision was made quickly to go into a full lockdown and close all schools in March. The beneficiaries were just about to finish their first term (here the academic year starts in January) when the schools were closed. As of the end of August 2020 no schools have been allowed to reopen and only private schools have been providing online lessons due to the majority of the country not having computers or internet their children can access. This means that we had to homeschool our beneficiaries. Our most recent secondary school graduate who hadn't yet moved out and some of those who were in boarding school doing A levels were very helpful taking on teaching roles and helping us organise reading groups. We also tried to keep them busy by starting a vegetable garden in which we successfully grew aubergines and runner beans – which was a great addition to their diet.

However as the restrictions were greater here than in many other countries it was very challenging. Not being able to go out and play team sports on local fields – a way we often help them spend their aggression in a healthy way, learn self control and how to manage their relationships with others. These are challenging times and with very troubled young people we are impressed with how we all were able to be extra gracious to one another. One of the younger beneficiaries who the past few years has had trouble staying managed the whole lockdown, stayed with his parents for a while after it before returning again (their illness and poverty level makes it very hard to look after themselves let alone their children).

We are very thankful we were able to move last year as having our garden turn into a mud bath was worth the cost of being able to play small games of football. We developed a strong routine of lessons in the morning, sports and card/board games in the afternoon and educational or sports tv in the evenings (which the centre parents paid for) – with other activities such as gardening and learning to bake.

As we would have been in breach of regulations to continue our drop-ins we had to cease this but we did provide food to some neighbours in need whilst also trying to manage the constant increase and fluctuations of staples, especially cleaning supplies and food basics for such a large number of people. One of the biggest challenges was charcoal which shot up in price and was hard to find especially in the amount we need – so some funding usually going on the outreach was used purchasing a large gas stove and bottles big enough to cook for everyone. We are hoping schools will reopen in September 2020 but current announcements seem to be indicating this will not be the case, so we will continue what we have been doing so far and hope things improve soon.

### **Those who have helped**

Thanks are due to the trustees: Simon Rowbory (Chair), Lucy White, Marita Junemann. Shaun Sullivan stood down as Trustee of the UK charity and now directs a separate US registered charity which is also supporting the project. We thank Shaun for all his work during his time as a Trustee of Ubaka U Rwanda.

Thanks are also due to Adeline Lawrence, Ubaka U Rwanda's Bookkeeper. We also have the pleasure of thanking the staff in Rwanda who have performed admirably in running the centre. The Centre Manager and Rwandan Director, Evode Usabyamahoro, has been especially dedicated and shown great ability and dedication. In addition we would like to thank Rebecca Shrubsole who has helped Evode in running the Centre and being the Rwanda-UK link.