

STREETS AHEAD RWANDA
TRUSTEES' REPORT AND ACCOUNTS
YEAR TO 30 JUNE 2017

Charity number 1139432

Company number 7114959

STREETS AHEAD RWANDA
REFERENCE AND ADMINISTRATIVE INFORMATION

Charity name	Streets Ahead Rwanda
Registered charity number	1139432
Registered company number	7114959
Principal address	Oaklands Hampton Court Road East Molesey Surrey KT8 9DA
Trustees	Thomas Eeles (appointed 24 May 2017) Amanda Henry (appointed 19 March 2018) Felicite Holman (appointed 24 May 2017) Kate Landi Duncan Milroy (resigned 26 July 2017) Kim Rezel Nigel Shattock (appointed 20 March 2017) Tinashe Sithole Emma Sullivan (appointed 24 October 2016)
Staff	Executive Director - Duncan Milroy Programme Manager - Philip Mark Ogle
Bankers	The Co-operative Bank Skelmersdale WN8 6WT

STREETS AHEAD RWANDA

YEAR TO 30 JUNE 2017

TRUSTEES' REPORT

The Trustees, who are also Directors of the Company, are pleased to present the eighth Report and Accounts for the Charity for the year to 30 June 2017.

The accounts have been prepared on an accruals basis and comply with the Charity's Memorandum and Articles of Association dated 9 December 2009 and applicable law. The accounts have been prepared in accordance with the provisions under the small companies regime under the Companies Act 2006. The Charity is exempt from the requirement to have an audit under company law, but the Directors have arranged an Independent Examination of the accounts which is reported on page 8.

Reference and administrative information

Streets Ahead Rwanda is a charitable company limited by guarantee and registered in England and Wales, company number 7114959, and is a registered charity in England and Wales, charity number 1139432. The Charity was registered on 21 December 2010. The address of the principal office is shown on page 2. Trustees at the date of this report, who are also Directors of the company, are also shown on page 2. Kate Landi, Duncan Milroy, Kim Rezel and Tinashe Sithole served throughout the period. Emma Sullivan was appointed on 24 October 2016, Nigel Shattock on 20 March 2017 and Thomas Eeles and Felicite Holman on 24 May 2017. Duncan Milroy resigned from the Board on 26 July 2017 and has assumed the executive role of Executive Director on a voluntary basis; there are no plans to make this a paid role. Amanda Henry was appointed on 19 March 2018.

Structure, Governance and Management

The Charity is governed by a Memorandum and Articles of Association dated 9 December 2009. The Articles require a minimum of three Trustees in order for business to be transacted. The Trustees retain responsibility for all transactions of the Charity. New Trustees are appointed by resolution of the Trustees, and are appointed for a period of three years, after which they may be reappointed for a further period of three years.

During the year four new appointments were made to the Board, two through advertising and two through direct approach to known contacts. The new appointments have strengthened the Board skills set by bringing in experience in fundraising, international development and IT / IS.

Following these appointments it was decided to clearly separate the governance and general management aspects of running the charity. Duncan Milroy, who has been heavily involved in running the charity as a Trustee, stood down from the Board on 26 July 2017 to assume the role of Executive Director, with overall responsibility for the day to day running of the charity. This role is performed on a pro bono basis, and it is not planned or expected that it be other than a volunteer role during Duncan's tenure.

Objectives and Activities

The objects of the Charity are set out in its Articles of Association:

1. The relief of marginalised and vulnerable youth in Rwanda particularly street children, girl mothers and young prostitutes through the provision of care and protection, financial support and support in their rehabilitation into family or community life.
2. The advancement of education for marginalised and vulnerable youth in Rwanda through financial support for their education or vocational training and the raising of the awareness of the public in the UK of the situation of street children in Rwanda.
3. The prevention and relief of poverty amongst families and communities in Rwanda to further the protection and rehabilitation of vulnerable youth in that country.

In pursuance of these objects Streets Ahead Rwanda makes grants to partner organisations in Rwanda, selected according to the relevance of their work to the objects, their record in working with street children, the experience of their management team and the models they use for their work. Grants are monitored against budgets and outcomes projected when applications are accepted.

Through the monitoring of the effectiveness of the work of partner agencies good and effective practice can be promoted and encouraged within those agencies, and experience transferred to other agencies and charities. The charity intends to work within umbrella groups to understand and promote good practice.

The Charity works with partner agencies to improve management practice and tools, so improving their effectiveness and delivery. Associated with this the Charity encourages and assists volunteers in the UK who wish to give their skills and time for the benefit of street children in Rwanda.

The Charity raises the awareness of the public in the UK of the situation of street children in Rwanda through public presentations in the UK of the work of partner agencies and website articles.

Achievements and Performance

Charitable activity

Streets Ahead Rwanda works with the Streets Ahead Children's Centre Association ASBL, an NGO registered in Rwanda and working with street children in the Eastern Province, ("SACCA"), as its sole partner. In the period to 30 June 2017 grants of £41,069 (2016: £57,347) were made to SACCA to assist it in the delivery of its programme for that year.

Streets Ahead Rwanda is a key funder of SACCA's work on behalf of street children, providing 45% of income for that programme in 2015 / 16 (73% 2015 / 16). The proportion of funding year on year has decreased in line with the charity's income; nevertheless the charity met its grant commitments made to SACCA at the start of the financial year. The SACCA programme remains heavily dependent on Streets Ahead Rwanda. We show below the number of beneficiaries assisted both in total programme terms and the proportion funded by Streets Ahead Rwanda. (The proportion shown as supported by Streets Ahead Rwanda is simply 45 % of the total figure.)

Beneficiary numbers	Programme	Supported by Streets Ahead Rwanda
Children brought from the street to receive support in centres	78	35
Children receiving support in centres	163	73
Children reintegrated with family / community	120	54
Average number receiving support post reintegration	138	62

Streets Ahead Rwanda works closely with SACCA management in the development of controls and reporting. During the period Streets Ahead Rwanda continued to work with SACCA on financial management, including introduction of a financial procedures manual and the updating of procurement procedures. Particular assistance was given on the introduction of a Health and Safety policy which strengthens both staff welfare and child safeguarding practice. Streets Ahead Rwanda also sources and vets volunteers wishing to visit and contribute to SACCA's programme in Rwanda. Two volunteers from the University of Lampeter spent 4 weeks with SACCA in April 2017.

We set the following operational targets for 2016 / 17.

- Deliver a beneficiary database for SACCA. Volunteer resource was identified and the database is in development with installation in SACCA expected in 2018.
- Develop our social media presence. Facebook and Instagram accounts have been initiated.
- Develop our links and network with NGOs and charities working in our field with the aim of understanding alternative approaches and developing the possibility of benchmarking. Little progress made in this area.

Fundraising

Total income in the period to 30 June 2017 stood at £53,408 (2015 / 16: £69,019). Sources of income are shown in the table below. Major donors are defined for these purposes as individual donors giving over £1,000 in the year. Events are fundraising events organised by volunteer supporters of the charity, where donations are principally if not entirely from individuals - no costs were incurred by the charity in event organisation.

The reduction in income is attributable to a decrease in the level of income received from major donors, of which there were 2 in 2016/17 compared to 3 the previous year. It is expected that the commitment from major donors will decrease further over time, though it is hoped to build other income streams to compensate.

			2016 / 17	2015 / 16
			£	£
Donations:	<i>Individuals</i>	Major donors	34,417	53,283
		Regular	5,698	5,776
		Other	3,895	1,473
	<i>Events</i>		1,398	3,039
	<i>Corporates</i>		3,965	2,550
	<i>Trusts</i>		-	1,000
	<i>Churches / community organisations</i>		1,302	1,385
	<i>Schools / universities</i>		1,020	510
			<u>51,695</u>	<u>69,016</u>
Legacies		50	-	
Sales of goods (net)		1,658	-	
Investment Income		5	3	
Total Income		<u>53,408</u>	<u>69,019</u>	

There was a reduction in income from events (£1,641) and no approaches were made to trusts (£1,000 reduction). This was more than compensated for by increases in corporate donations (£1,415) and other individual donations (£2,422), and generation of £1,658 from sales of goods. Profits on sales of goods were principally made from sale of handicrafts at market stalls.

A fundraising target of £53,000 had been set at the start of the year, which was achieved.

In generating voluntary income £5,012 was incurred, being £3,120 staff costs, £272 on purchase of materials, £300 on venues, £1,101 allocation of depreciation, £162 on other support costs and £57 on costs of donation collection (using Virgin Money Giving, PayPal and BT Mydonate sites), principally in relation to events. Staff effort was principally focussed on a corporate application and a Christmas campaign, and on developing a relationship with University of Lampeter. In total £8,643 was raised from staff fundraising efforts. The headline cost / income ratio was 9.7% (2015 / 16 10.2%), but as explained in practice cost related to specific income streams.

Following strengthening of the organisation's skills set at Board level it has been decided to resume a focus on grant fundraising in 2017 / 18.

The Trustees would particularly like to thank Chessmann Consulting for their support for children's education. Special thanks go to Karen Landi for her continuing efforts and success in fundraising and to Amanda Henry for initiating and coordinating sales of handicrafts.

Financial Review

A small deficit (£984) was made in the financial year.

At 30 June 2017 total funds of the charity stood at £2,600 (2016: £3,584), including £828 restricted funds. An allocation of net asset categories across funds is shown in note 12 of the accounts. Reserves are defined as unrestricted funds available for application; at 30 June 2017 reserves were £772 (2016: £ nil).

The Trustees believe that the charity should target to hold at least one month's planned expenditure as reserves. For 2017/18 the target level of reserves for the charity is £4,700. The charity enters the new financial year with low reserves, principally because it was felt that meeting our grant commitment made to our partner was a priority. Staff costs of £10,400 (2015 / 16 £10,400) were incurred in the period. The staff effort was directed to two principal areas of activity - work associated with the programme in Rwanda and fundraising. The programme work included work on a donor database and beneficiary reporting. The result of fundraising work is described in the previous section.

Objectives for 2017 / 18

In 2017 / 18 we are looking to:

- Focus on fundraising, in particular growing our capability in trust fundraising.
- Develop our links and network with NGOs and charities working in our field with the aim of understanding alternative approaches and developing the possibility of benchmarking.

Public benefit

The Trustees have reported on the activities of the charity through the period above, and believe that all activities have contributed towards the charity's objects and purposes, and that those objects and purposes are for public benefit. Our grants are applied in a way that is beneficial, and selection of beneficiaries is sufficiently wide in our opinion. Personal benefit, which is the payment of salaries to our staff member and the staff members of our Rwandan partner, is incidental (and a necessary part of) our delivery of support to beneficiaries. In assessing this the Trustees have had regard to guidance by the Charity Commission.

The Trustees declare that they have approved the Trustees' Report above.

Approved by



Nigel Shattock

On behalf of all Trustees on 19 March 2018

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF STREETS AHEAD RWANDA

I report on the accounts of Streets Ahead Rwanda for the year to 30 June 2017, which are set out on pages 9 to 16.

Respective responsibilities of Trustees and Examiner

The Charity's Trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. It is my responsibility:

- to examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in those accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- 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).

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.

Signed:



Date: 20 March 2018

Henry Pannell, CA

5 Lyttleton Court
Chepstow
Monmouthshire
NP16 5LN

STREETS AHEAD RWANDA
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR TO 30 JUNE 2017

	Note	Year to 30 June 2017			Year to
		Unrestricted	Restricted	Total	30 Jun
		Funds	Funds	£	2016
		£	£	£	£
Income and endowments from:					
Donations and legacies		36,699	15,046	51,745	69,016
Sales of goods		1,658	-	1,658	-
Investment income		5	-	5	3
Total	3	38,362	15,046	53,408	69,019
Expenditure on:					
Raising funds		4,972	40	5,012	7,047
Charitable activities		8,311	41,069	49,380	63,220
Total	4 / 5 / 6	13,283	41,109	54,392	70,267
Net income / (expenditure)		25,079	(26,063)	(984)	(1,248)
Transfers between funds		(25,639)	25,639	-	-
Net movement in funds		(560)	(424)	(984)	(1,248)
Reconciliation of funds:					
Total funds brought forward		2,332	1,252	3,584	4,832
Total funds carried forward		1,772	828	2,600	3,584

STREETS AHEAD RWANDA

**BALANCE SHEET
AS AT 30 JUNE 2017**

	Note	As at 30 Jun-17 £	As at 30 Jun-16 £
Fixed Assets			
Intangible assets		1,000	2,000
Tangible assets		-	337
Total Fixed Assets	8	1,000	2,337
Current assets			
Stock	9	349	-
Debtors	10	1,138	472
Cash at bank and in hand		1,132	3,775
Total current assets		2,619	4,247
Liabilities			
Creditors: amounts falling due within one year	11	1,019	3,000
Net current assets		1,600	1,247
Total net assets		2,600	3,584
Funds of the charity			
	12,13		
Restricted income funds		828	1,252
Unrestricted funds		1,772	2,332
Total charity funds		2,600	3,584

For the year to 30 June 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- 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 responsibilities for complying with the requirements of the Act 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.


Approved on behalf of all Trustees on 19 March 2018 by

Nigel Shattock



Felicite Holman

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STREETS AHEAD RWANDA

NOTES TO THE ACCOUNTS

1. Basis of accounting

These accounts have been prepared on an accruals basis using the historic cost convention, in accordance with the Statement of Recommended Practice for Charities FRS102 ('the SORP') and the Charities Act 2011.

2. Accounting policies

Recognition of incoming resources

These are included in the Statement of Financial Activities 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.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the Trustees' Annual Report.

Liability recognition

Liabilities, such as grants, are recognised as soon as there is a constructive obligation committing the Charity to pay out resources.

Fixed Assets

Fixed Assets are recognised where expenditure relates to assets having a long-term use. An asset is only recognised where expenditure on assets exceeds £1,000 for one item. Assets are written off using the straight-line depreciation method over the useful life of the assets, taking a full year's charge in the year of acquisition. Unless there is a particular term which can be associated with an asset this is defined by the class of asset:

Intangible assets	3 years
Computer equipment	3 years

Fund structure

Restricted funds are to be used for specific purposes as set down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received for general charitable purposes.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

3. Analysis of income

Income from donations and legacies comprised donated income from individuals, corporate entities, schools and trusts, and includes £50 legacy income (2015 / 16 £ nil). Income is further analysed in the Fundraising Review in the Trustees' Report.

The Charity is in a position to collect Gift Aid on donations made from individuals who qualify under the scheme. In the year to 30 June 2017 Gift Aid claims of £11,169 were made and received, and this figure is included in the Income from donations and legacies total of £51,745 for the year. A further £414 was claimable on donations received to 30 June 2017. (The comparative figure for year to 30 June 2016 was £4,783.) The related income will be recognised in the period during which claims are made.

Net sales income of £1,658 was generated during the year from sales of calendars and handicrafts (2016 £ nil - no sales were made in that year). Gross sales were £2,806; cost of sales was £1,148 being purchase costs £742 and market stall costs £406.

4. Resources expended

Resources expended includes the following charge:

	2016/17	2015/16
	£	£
Depreciation	1,337	1,336

5. Analysis of expenditure

	2016/17			2015/16	
	Staff Costs	Grants	Other costs	Total	Total
	£	£	£	£	£
Expenditure on raising funds	3,120	-	1,892	5,012	7,047
Expenditure on charitable activities	7,280	41,069	1,031	49,380	63,220
Total expenditure	10,400	41,069	2,923	54,392	70,267

Expenditure is analysed according to major class of expenditure across the categories of spend in the table above.

Expenditure on raising funds relates to the costs expended in fundraising with third parties to make donations. Expenditure on charitable activities is expenditure in furtherance of the charity's objects and mission. Expenditure on charitable activities (Other costs) includes £103 governance costs - the costs of Board and statutory compliance activities (2016: £13). All other charitable activities related to the support of street children and former street children in Rwanda.

5. Analysis of expenditure (continued)

All grants in 2016 / 17 and the previous financial year were made to SACCA in support of SACCA's programme directed to the rehabilitation and support of street children and former street children in Rwanda. Grants were made under the terms of grant agreements with SACCA which set down requirements of both parties.

6. Staff Costs

Resources expended include staff costs of £10,400 (2016: £10,400), which entirely related to staff salary costs. There was one member of staff, representing 0.4 full time equivalent (FTE) (2016: 0.4 FTE).

7. Transactions with Related Parties

No remuneration was paid to any Trustee during the term of their office during the period. No expenses were paid to Trustees.

There were no transactions with other related parties during the period, nor was any remuneration nor any expenses paid to any other related party.

8. Fixed Assets

a) Intangible fixed assets

Intangible fixed assets comprised investment in the charity's website.

Cost	£
At 1 July 2016	3,000
Additions in period	-
At 30 June 2017	<u>3,000</u>
Cumulative Depreciation	£
At 1 July 2016	1,000
Charge in period	1,000
At 30 June 2017	<u>2,000</u>
Net Book Value	£
At 1 July 2016	2,000
At 30 June 2017	1,000

b) Tangible fixed assets

Tangible fixed assets were solely computer assets.

8. Fixed Assets (continued)

Cost	£
At 1 July 2016	1,009
Additions in period	-
At 30 June 2017	1,009
Cumulative Depreciation	£
At 1 July 2016	672
Charge in period	337
At 30 June 2017	1,009
Net Book Value	£
At 1 July 2016	337
At 30 June 2017	-

9. Stock

Stock of handicrafts valued at cost £349 was held at 30 June 2017 (2016: £ nil).

10. Debtors

Debtors at 30 June 2017 comprised the following categories.

	2016/17	2015/16
	£	£
Prepayments	403	-
Other debtors	735	472
	1,138	472

Prepayments were advance payments of website maintenance costs. Other debtors were funds from donations to the charity held by PayPal, BTMydonate and Virgin Money Giving, donation collection services in both the current and previous year.

11. Creditors

Creditors at 30 June 2017 comprised the following categories:

	2016/17	2015/16
	£	£
Deferred income	610	-
Accruals	409	3,000
	1,019	3,000

Deferred revenue represented income received in respect of entry to an event on 1 July 2017.

12. Analysis of Net Assets between funds

As at 30 June 2017 fund balances reflected the following allocation of net assets.

	Unrestricted	Restricted	Total
	£	£	£
Fixed Assets	1,000	-	1,000
Current Assets	1,791	828	2,619
Current Liabilities	(1,019)	-	(1,019)
Net Assets	1,772	828	2,600

13. Movement on principal funds

Movements on funds are summarised in the table below.

Fund	Balance at start of period £	Incoming resources £	Resources expended £	Transfers between funds £	Balance carried forward £
Restricted					
SACCA	-	10,517	(36,156)	25,639	-
Education	-	3,965	(3,965)	-	-
Girls' Centre	-	30	-	-	30
University	1,252	534	(988)		798
Total	1,252	15,046	(41,109)	25,639	828
Unrestricted					
General	2,332	38,362	(13,283)	(25,639)	1,772
Total	3,584	53,408	(54,392)	-	2,600

13. Movement on principal funds (continued)

Restricted Funds are described as follows:

SACCA Fund

A fund restricted to funding the activities of SACCA ASBL, an NGO registered in Rwanda, and the Charity's sole partner agency currently.

Education Fund

A fund restricted for education of children in Rwanda.

Girls' Centre Fund

A fund for the construction of a new Girls' Centre in Kayonza, Rwanda.

University Fund

A fund for the university education of beneficiaries.