

STREETS AHEAD RWANDA
TRUSTEES' REPORT AND ACCOUNTS
YEAR TO 30 JUNE 2018

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 Amanda Henry (appointed 19 March 2018) Felicité Holman (Chair) Kate Landi Duncan Milroy (resigned 26 July 2017) Kim Rezel Nigel Shattock Tinashe Sithole Emma Sullivan (resigned 15 July 2018)
Staff	Executive Director - Duncan Milroy
Bankers	The Co-operative Bank Skelmersdale WN8 6WT

STREETS AHEAD RWANDA

YEAR TO 30 JUNE 2018

TRUSTEES' REPORT

The Trustees, who are also Directors of the Company, are pleased to present the ninth Report and Accounts for the Charity for the year to 30 June 2018.

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 7.

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. Thomas Eeles, Felicité Holman, Kate Landi, Kim Rezel, Nigel Shattock, Tinashe Sithole and Emma Sullivan served throughout the period. Duncan Milroy resigned from the Board on 26 July 2017 and has assumed the management 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. Emma Sullivan resigned on 15 July 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 one new appointment was made to the Board following a direct approach by the individual concerned.

Early in the year 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.

On 26 February 2019 the Board approved appointment of Felicité Holman as Chair.

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 a partner organisation in Rwanda. Grants are monitored against budgets and outcomes projected when grant levels are approved.

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 our partner agency.

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 2018 grants of £42,593 (2017: £41,069) 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 51% of income for that programme in 2017 / 18 (45% 2016 / 17). The SACCA programme remains heavily dependent on Streets Ahead Rwanda.

Beneficiary numbers	Programme	Supported by Streets Ahead Rwanda
Children brought from the street to receive support in centres	127	65
Children receiving support in centres	198	101
Children reintegrated with family / community	151	76
Average number receiving support post reintegration	138	70

We show above 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 51 % of the total figure.)

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. Streets Ahead Rwanda also sources and vets volunteers wishing to visit and contribute to SACCA's programme in Rwanda.

We set the following operational targets for 2016 / 17.

- Focus on fundraising, in particular growing our capability in trust fundraising. The results of efforts at grant fundraising are reported in the section on Fundraising below.
- 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. Some approaches were made to others working in Rwanda, but little progress was made on this issue.

Fundraising

Total income in the period to 30 June 2018 stood at £53,168, a very similar level to the previous year (2016 / 17: £53,408). 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.

			2017 / 18	2016 / 17
			£	£
Donations:	<i>Individuals</i>	Major donors	36,772	34,417
		Regular	5,335	5,698
		Other	4,125	3,895
	<i>Events</i>		3,631	1,398
	<i>Corporates</i>		1,600	3,965
	<i>Churches / community organisations</i>		106	1,302
	<i>Schools / universities</i>		534	1,020
			<u>52,103</u>	<u>51,695</u>
Legacies		-	50	
Sales of goods (net)		1,064	1,658	
Investment Income		1	5	
Total Income		<u>53,168</u>	<u>53,408</u>	

Events income was rather higher than in the previous year, driven by two successful fundraising concerts, and receipts from major donors (2 in 2017/18, as for the previous year) were also increased, compensating for rather lower income from churches, schools and universities and corporate donors.

Significant effort was applied in the year to approaches to grant making trusts, but as of the date of this report only £2,951 income has resulted. In total £7,082 was applied to fundraising (2016/17 £5,012), being £5,241 staff cost, £1,000 depreciation of website costs, £210 fundraising materials, £390 database subscription to support grant fundraising, £201 on general administration and £40 on donation collection costs (using Virgin Money Giving, PayPal and BT Mydonate sites). The principal staff effort was applied to grant fundraising. Given the lack of success it has been decided to cease this approach, and in fact given the scale of the charity it has been decided that staff resource can no longer be justified.

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.

Financial Review

A deficit of £1,982 (2016/17 deficit £984) was made in the financial year.

At 30 June 2018 total funds of the charity stood at £618 (2017: £2,600), including £59 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 2018 reserves were £559 (2017: £ 772).

The Trustees believe that the charity should target to hold at least one month's planned expenditure as reserves. For 2018/19 the target level of reserves for the charity is £3,333. 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 (2016 / 17 £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. Due to the lack of success in trust fundraising the Board has decided that maintaining staff resource can no longer be justified.

Objectives for 2018 / 19

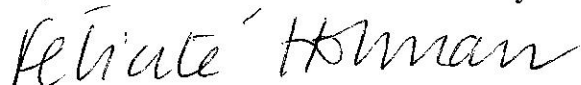
- Establishing grant income through working with an experienced fundraiser in this area.
- Reviewing and clarifying the charity's mission and how it works with its partner.

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, was incidental and incurred as part of our fundraising effort and 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 on behalf of all Trustees on 26 February 2019 by



Felicité Holman

**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 2018, which are set out on pages 8 to 15.

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: 6 March 2019

Henry Pannell, CA

5 Lyttleton Court
Chepstow
Monmouthshire
NP16 5LN

STREETS AHEAD RWANDA
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR TO 30 JUNE 2018

	Year to 30 June 2018			Year to 30 Jun 2017	
	Note	Unrestricted Funds	Restricted Funds	Total	
		£	£	£	
Income and endowments from:					
Donations and legacies		43,581	8,522	52,103	51,745
Sales of goods		1,064	-	1,064	1,658
Investment income		1	-	1	5
Total	3	44,646	8,522	53,168	53,408
Expenditure on:					
Raising funds		7,058	24	7,082	5,012
Charitable activities		5,475	42,593	48,068	49,380
Total	4 / 5 / 6	12,533	42,617	55,150	54,392
Net income / (expenditure)		32,113	(34,095)	(1,982)	(984)
Transfers between funds		(33,326)	33,326	-	-
Net movement in funds		(1,213)	(769)	(1,982)	(984)
Reconciliation of funds:					
Total funds brought forward		1,772	828	2,600	3,584
Total funds carried forward		559	59	618	2,600

STREETS AHEAD RWANDA
BALANCE SHEET AS AT 30 JUNE 2018


	Note	As at 30 Jun-18 £	As at 30 Jun-17 £
Fixed Assets			
Intangible assets		-	1,000
Tangible assets		-	-
Total Fixed Assets	8	-	1,000
Current assets			
Stock	9	99	349
Debtors	10	306	1,138
Cash at bank and in hand		213	1,132
Total current assets		618	2,619
Liabilities			
Creditors: amounts falling due within one year	11	-	1,019
Net current assets		618	1,600
Total net assets		618	2,600
Funds of the charity			
	12,13		
Restricted income funds		59	828
Unrestricted funds		559	1,772
Total charity funds		618	2,600

For the year to 30 June 2018 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 26 February 2019 by


Felicité Holman


Kim Rezel

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 is further analysed (by source) 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 2018 Gift Aid claims of £8,579 were made and received, and this figure is included in the Income from donations and legacies total of £52,103 for the year. A further £396 was claimable on donations received to 30 June 2018. (The comparative figure at 30 June 2017 was £414.) The related income will be recognised in the period during which claims are made.

Net sales income of £1,064 was generated during the year from sales of handicrafts (2017 £1,658). Gross sales were £1,695; cost of sales was £631 being purchase costs £307 and insurance costs of £324.

4. Resources expended

Resources expended includes the following charge:

	2017/18	2016/17
	£	£
Depreciation	1,000	1,337

5. Analysis of expenditure

	2017/18			2016/17
	Staff Costs	Grants	Other costs	Total
	£	£	£	£
Expenditure on raising funds	5,241	-	1,841	7,082
Expenditure on charitable activities	5,241	42,593	234	48,068
Total expenditure	<u>10,482</u>	<u>42,593</u>	<u>2,075</u>	<u>55,150</u>
				<u>54,392</u>

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; the category of other costs includes £1,000 depreciation charge relating to website development. Expenditure on charitable activities is expenditure in furtherance of the charity's objects and mission. Expenditure on charitable activities (Other costs) includes £48 governance costs - the costs of Board and statutory compliance activities (2017: £103). 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 2017 / 18 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 £10,482 (2017: £10,400), of which £10,400 related to staff salary costs and £82 to pension provision. There was one member of staff, representing 0.4 full time equivalent (FTE) (2017: 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.

Aggregate donations of £983 were received from Trustees in the year.

8. Fixed Assets

a) Intangible fixed assets

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

Cost	£
At 1 July 2017	3,000
Additions in period	-
At 30 June 2018	3,000

Cumulative Depreciation	£
At 1 July 2017	2,000
Charge in period	1,000
At 30 June 2018	3,000

Net Book Value	£
At 1 July 2017	1,000
At 30 June 2018	-

b) Tangible fixed assets

Tangible fixed assets were solely computer assets.

8. Fixed Assets (continued)

Cost	£
At 1 July 2017	1,009
Additions in period	-
At 30 June 2018	1,009
Cumulative Depreciation	£
At 1 July 2017	1009
Charge in period	-
At 30 June 2018	1,009
Net Book Value	£
At 1 July 2017	-
At 30 June 2018	-

9. Stock

Stock of handicrafts valued at cost £99 was held at 30 June 2017 (2017: £ 349).

10. Debtors

Debtors at 30 June 2018 comprised the following categories.

	2017/18	2016/17
	£	£
Prepayments	303	403
Other debtors	3	735
	<u>306</u>	<u>1,138</u>

Prepayments were advance payments of website maintenance costs. Other debtors were funds from donations to the charity held by donation collection services in both the current and previous year. (The charity uses Paypal, VirginMoneyGiving and BTMyDonate for these purposes.)

11. Creditors

Creditors at 30 June 2018 comprised the following categories:

	2017/18	2016/17
	£	£
Deferred income	-	610
Accruals	-	409
	<u>-</u>	<u>1,019</u>

12. Analysis of Net Assets between funds

As at 30 June 2018 fund balances reflected the following allocation of net assets.

	Unrestricted	Restricted	Total
	£	£	£
Fixed Assets	-	-	-
Current Assets	559	59	618
Current Liabilities	-	-	-
Net Assets	559	59	618

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	-	5,805	(39,131)	33,326	-
Boys' Centre	-	1,123	(1,123)	-	-
Education	-	1,069	(1,069)	-	-
Girls' Centre	30	-	-	-	30
University	798	525	(1,294)		29
Total	828	8,522	(42,617)	33,326	59
Unrestricted					
General	1,772	44,646	(12,533)	(33,326)	559
Total	2,600	53,168	(55,150)	-	618

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.

Boys' Centre Fund

A fund restricted to refurbishment of SACCA's Boys' Centre in Kabarondo, Rwanda.

Education Fund

A fund restricted for education of children in Rwanda.

Girls' Centre Fund

A fund for the construction of the new Girls' Centre in Kayonza, Rwanda (now completed).

University Fund

A fund for the university education of beneficiaries.