

STREETS AHEAD RWANDA
TRUSTEES' REPORT AND ACCOUNTS
YEAR TO 30 JUNE 2022

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	Anna Renee Hart – Treasurer Amanda Henry Felicite Holman – Chair (resigned Chair role 29 November 2022) Kate Landi Kim Rezel Jose van Oosten (resigned 6 June 2022)
Staff	Executive Director - Duncan Milroy
Bankers	The Co-operative Bank Skelmersdale WN8 6WT

STREETS AHEAD RWANDA

YEAR TO 30 JUNE 2022

TRUSTEES' REPORT

The Trustees, who are also Directors of the Company, are pleased to present the thirteenth Report and Accounts for the Charity for the year to 30 June 2022.

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. Anna Renee Hart, Amanda Henry, Felicite Holman, Kate Landi, and Kim Rezel served throughout the period. Jose van Oosten resigned on 6 June 2022.

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.

Felicite Holman acted as Chair of the Board throughout the period, and Anna Renee Hart served as Treasurer throughout the period. Felicite Holman stood down as Chair on 29 November 2022. The Board decided that from that date forward trustees would take it in turn in a rotation to fulfil the Chair role at each Board meeting.

Duncan Milroy performs the role of Executive Director, with overall responsibility for the day to day running of the charity, on a pro bono basis. The charity currently has no employees.

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 its partner agency good and effective practice can be promoted and encouraged within that agency.

The Charity works with its partner agency to improve management practice and tools, so improving 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 (“SACCA”), an NGO registered in Rwanda and working with street children in the Eastern Province, as its sole partner. In the period to 30 June 2022 grants of £27,500 (2020/21: £18,000) 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 44% of funding for that project in 2021/22 (52% 2020/21). The SACCA project supporting street children remains heavily dependent on Streets Ahead Rwanda.

Following closure of its rehabilitation centres our partner now works on reintegration of children from the street. Support of families where children have been reintegrated continues.

We show below the number of beneficiaries assisted both in total project terms and the proportion funded by Streets Ahead Rwanda. (The proportion shown as supported by Streets Ahead Rwanda reflects the proportion of funding supplied to the activity by the charity.) Rwandan Francs 4.2 million (£3,562 equivalent) of our grant for education support in the year 2019/20 was brought forward into 2021/22.

Beneficiary numbers in 2021/22 (comparative figures for 2020/21 in brackets)	Project	Supported by Streets Ahead Rwanda
Children reintegrated with family / community	89 (42)	66 (24)
Average number receiving support post reintegration	154 (138)	115 (79)

In addition Streets Ahead Rwanda's funding supported the living costs of 3 severely disabled young people previously living in SACCA's centres and now supported by a church-run NGO in Kayonza (with support from SACCA).

The charity focussed its funding primarily on reintegration and post reintegration support in 2021/22. In the previous year the charity had included vulnerable family support in its funding, with support for 45 families.

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.

We set the following operational targets for 2021/22.

- Reviewing and prioritising our support for the main activity streams in our partner SACCA's programme in Rwanda.

The decision to focus on support for SACCA's reintegration and post reintegration support for children reflects the charity's emphasis on work with street children.

- Development of the charity's online presence, in particular developing social media communications.

The charity has been working more closely with its partner SACCA on social media material, establishing more regular communication. Efforts to recruit experienced volunteer assistance in this area have not been successful but a renewed recruitment effort has been made in 2022-23.

Fundraising

Several events were organised in the year raising a net £1,532 (income £1,673 less cost £141). A Christmas wreath workshop run by Felix Holman raised £378, a Christmas sale event run by Karen Landi raised £596 and a Christmas raffle raised £410. The remaining net £148 was raised from sponsored walks held in June 2021 and July 2022 – the bulk of proceeds being taken in 2020/21 and 2022/23 financial years respectively.

No third party fundraisers undertook fundraising with the public or other organisations on behalf of the charity.

The charity is voluntarily registered with the Fundraising Regulator.

The charity does not condone and does not practice fundraising involving unreasonable intrusion on a person's privacy, unreasonably persistent methods to receive a donation or undue pressure on a person to give a donation.

Total income in the period to 30 June 2022 stood at £28,877, an increase of 39% over the previous year (2020/21: £20,717). 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 from individuals; net event income is reported on above.

The main driver of the increase in income was a £9,604 increase in donations from Major Donors, with a new donor contributing £6,250 of this increase. Income from corporate donors saw a £3,198 increase due to the generosity of Chessmann Consulting Limited.

Income recorded from regular donors was reduced due to timing of income receipt, though the underlying level was similar year on year. But income from Other donors was much reduced since no appeals were held in the year. In 2020/21 the charity had made appeals for family support to counter the impact of Covid lockdowns on vulnerable families.

			2021 / 22	2020 / 21
			£	£
Donations:	<i>Individuals</i>	Major donors	15,675	6,071
		Regular	5,783	7,944
		Other	2,361	5,449
	<i>Events</i>		1,673	1,119
	<i>Trusts</i>		-	-
	<i>Corporates</i>		3,227	29
	<i>Churches / community organisations</i>		150	100
	<i>Schools / universities</i>		-	-
			<hr/>	<hr/>
			28,869	20,712
Sales of goods (net)		8	5	
Investment Income		-	-	
Total Income		<hr/>	<hr/>	
		28,877	20,717	

Financial Review

A surplus of £633 (2020/21: £2,023) was made in the financial year.

At 30 June 2022 total funds of the charity stood at £10,253 (2021: £9,620), of which £nil (2021: £nil) was restricted. Reserves are defined as unrestricted funds available for application; at 30 June 2022 reserves were £10,253 (2021: £9,620).

The charity's reserves policy is as follows: *Streets Ahead Rwanda seeks to hold at least one month's planned expenditure as reserves to enable the smooth operation of the charity. In addition the Board will consider retaining reserves where possible to meet the following considerations:*

- *To enable maintenance of the level of grant to our partner SACCA in future years when it is considered there is significant risk of reduction in the charity's income*
- *To enable our partner SACCA to maintain its project supporting street children where it is likely that additional funding will be required in future periods.*

For 2022/23 one month's planned expenditure is £2,522. The charity enters the new financial year with considerably higher reserves than this target. The Board believes it appropriate to only reduce the level of reserves by £2,000 - £3,000 over the coming year (through grants to SACCA) given the uncertainty over income due to the post pandemic economic climate.

Objectives for 2022/23

- Increasing the volunteer support for the work of the charity.
- Devolving the responsibilities of the Executive Director onto other volunteers / trustees to reduce key person risk.

Risk management

The Trustees consider the risks to delivery of the charity's objectives. The current major risks are perceived as:

- Inappropriate use of grant monies. This is mitigated by detailed budget control and financial and narrative reporting by our partner, combined with formal reporting on activity. This reporting has been further validated by visits by the Executive Director (with open access to records, staff and premises) to the Rwandan partner's operation. The last such visit was conducted in January 2022.
- Failure in safeguarding of beneficiaries. Our partner maintains policies and procedures for protection of children and vulnerable adults, as does the charity which supplements this with requirements of our partner and guidance to volunteers. In addition our partner maintains a Health and Safety policy addressing significant risks of this nature.
- Inability to maintain grant funding because of reduction in income levels. The charity reserves policy (set out in the Financial Review) addresses the need to set our grant support at a sustainable level
- Loss of organisational memory and key relationship with our Partner if the current Executive Director is unable to fulfil his core role. This issue is being addressed in the objectives set for 2022/23.

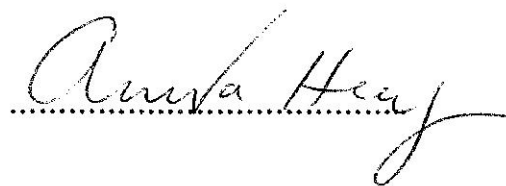
The Board believes that reasonable mitigation is in place for these areas of risk.

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 have been applied in a way that is beneficial to a significant group of beneficiaries, as reported in the section on Charitable Activity above: and selection of beneficiaries is sufficiently wide in our opinion. Personal benefit, which is the payment of the staff members of our Rwandan partner, is incidental (and a necessary part of) 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 Amanda Henry



On behalf of all Trustees on 28 February 2023

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

I report on my examination of the accounts of Streets Ahead Rwanda for the year ended 30 June 2022, which are set out on pages 9 to 16.

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).

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: 5 March 2023



Henry Pannell, CA

8 Reedham Street
London
SE15 4PH

**STREETS AHEAD RWANDA
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR TO 30 JUNE 2022**

(incorporating an income and expenditure account)

	Note	Year to 30 June 2022			Year to
		Unrestricted Funds £	Restricted Funds £	Total £	30 Jun 2021 Total £
Income and endowments from:					
Donations and legacies		22,750	6,119	28,869	20,712
Sales of goods		8	-	8	5
Gains/(losses) on investments		-	-	-	-
Investment income		-	-	-	-
Total	3	22,758	6,119	28,877	20,717
Expenditure on:					
Raising funds		490	11	501	583
Charitable activities		243	27,500	27,743	18,111
Total	4	733	27,511	28,244	18,694
Net income / (expenditure) before tax		22,025	(21,392)	633	2,023
Tax payable	5	-	-	-	-
Net income / (expenditure)		22,025	(21,392)	633	2,023
Transfers between funds		(21,392)	21,392	-	-
Net movement in funds		633	0	633	2,023
Reconciliation of funds:					
Total funds brought forward		9,620	-	9,620	7,597
Total funds carried forward		10,253	0	10,253	9,620

STREETS AHEAD RWANDA
BALANCE SHEET AS AT 30 JUNE 2022

	Note	As at 30 Jun-22 £	As at 30 Jun-21 £
Current assets			
Stock	8	19€	17€
Debtors	9	206	578
Cash at bank and in hand		9,991	8,863
Total current assets		10,393	9,620
Liabilities			
Creditors: amounts falling due within one year	10	140	-
Net current assets		10,253	9,620
Total net assets		10,253	9,620
Funds of the charity			
	11,12		
Restricted income funds		-	-
Unrestricted funds		10,253	9,620
Total charity funds		10,253	9,620

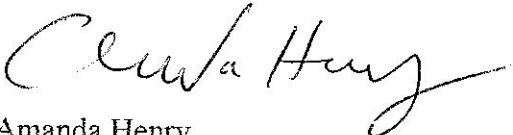
Trustee statements required by the Companies Act 2006

In approving these financial statements, the trustees, who are directors for the purposes of company law, hereby confirm:

- that for the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006;
- that no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 30 June 2022;
- that the company as a charity is not subject to audit under the Charities Act 2011; and
- that we acknowledge our responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions of the Small Companies order Part 15 of the Companies Act 2006 and with the Financial Reporting Standard FRS102.

The financial statements were approved by the Board of Trustees on 28 February 2023 and were signed on its behalf by:



Amanda Henry
Trustee



Kim Rezel
Trustee

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 Charity 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.

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 analysed by source in the Fundraising Review in the Trustees' Report.

Income from donations and legacies

No legacy income was received in 2021/22 (2020/21: £nil). Of the total £28,869 received from donations in 2021/22 (2020/21: £20,712) £22,750 was unrestricted (2020/21: £13,403) and £6,119 restricted (2020/21: £7,309).

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 2022 Gift Aid claims of £4,463 (2020/21: £2,421) were made and received, and this figure is included in the Income from donations and legacies for the year. A further £18 was claimable on donations received to 30 June 2022. (The comparative figure at 30 June 2021 was £42.) The related income will be recognised in the period during which claims are made.

Income from sales of goods

All such income is unrestricted.

Net sales income of £8 was generated during the year from sales of handicrafts and chocolate (2020/21: £5). Gross sales were £352; cost of sales was £344 being purchase costs of goods £178, sales processing costs of £4 and insurance costs of £162.

Investment income

Interest of £nil was received (2020/21: £nil)

4. Analysis of expenditure

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

Expenditure on raising funds relates to the costs expended in fundraising with third parties to make donations.

£11 of expenditure on raising funds (Other costs) was applied against restricted funds (2020/21: £43). All other expenditure on raising funds was applied against unrestricted funds.

Expenditure on charitable activities is expenditure in furtherance of the charity's objects and mission. Expenditure on charitable activities (Other costs) includes £181 governance costs - the costs of Board and statutory compliance activities (2020/21: £72). All other charitable activities related to the support of street children and former street children in Rwanda. £27,500 of expenditure on charitable activities (grants) was applied against restricted funds (2020/21: £18,000). All other expenditure on charitable activities was applied against unrestricted funds.

All grants in 2021/22 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.

Figures for 2021/22 were:

	Grants	Other costs	Total
	£	£	£
Expenditure on raising funds	0	501	501
Expenditure on charitable activities	27,500	243	27,743
Total expenditure	<u>27,500</u>	<u>744</u>	<u>28,244</u>

Comparative figures for 2020/21 were:

	Grants	Other costs	Total
	£	£	£
Expenditure on raising funds	0	583	583
Expenditure on charitable activities	18,000	111	18,111
Total expenditure	<u>18,000</u>	<u>694</u>	<u>18,694</u>

No staff were employed by the charity in the years 2020/21 or 2021/22.

The charity is currently managed and run by volunteers. The principal resource in this respect is the Executive Director (approximately 0.3 FTE) covering general management of the charity including grant administration, communications with our Rwandan partner, donor care, finance and support of the Board. All trustees contribute time to the administration of the charity in addition to their governance role, particularly around fundraising administration and communications. Overall the charity benefits from the support of 9 volunteers, equivalent to a total resource of 0.6 FTE. In addition the charity benefits from efforts of supporters in fundraising. Given the varied nature of volunteer support and the small scale of the individual elements the trustees do not consider it practicable to find a reliable measure for volunteers' contribution, and therefore the accounts reflect neither income nor equivalent expenditure in respect of that contribution. This treatment is in line with the Charity SORP section 1.38 on measurement issues.

5. Tax payable

The charity had no liability for corporation tax in 2021/22 or 2020/21. Donation income is exempt, so the charity has no expectation of such liability in the future.

6. Transactions with Related Parties

Key Management Personnel include both the Trustees and the Executive Director. No remuneration was paid to any member of Key Management Personnel during the period. No expenses were paid to any member of Key Management Personnel. 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 £10,987 were received from Related Parties in the year (2020/21: £8,038).

7. Fixed Assets

Intangible fixed assets

Intangible fixed assets comprised investment in the charity's website. Investment was made in development of the charity's website in 2016/17 and the net investment was written off following redevelopment of the website in 2020/21; the redevelopment cost was not capitalised since it was lower than the threshold adopted in the charity's accounting policies, and there has been no subsequent investment in intangible fixed assets.

Cost	£
At 1 July 2020	3,000
Disposals in period	<u>(3,000)</u>
At 30 June 2021	<u>-</u>
Cumulative Depreciation	£
At 1 July 2020	3,000
Disposals in period	<u>(3,000)</u>
At 30 June 2021	<u>-</u>
Net Book Value	£
At 1 July 2020	-
At 30 June 2021	-

8. Stock

Stock of handicrafts valued at cost £196 was held at 30 June 2022 (at 30 June 2021: £179).

9. Debtors

Debtors at 30 June 2022 comprised the following categories:

	2021/22	2020/21
	£	£
Prepayments	158	114
Other debtors	<u>48</u>	<u>464</u>
Total debtors	<u>206</u>	<u>578</u>

Prepayments were advance payments of website maintenance costs and insurance. Other debtors comprised income received through donation processing sites used by the charity (CAFDonate and VirginMoneyGiving).

10. Creditors

At 30 June 2022 creditors comprised £140 deferred revenue in respect of an event held on 9 July 2022. No creditors were held at 30 June 2021.

11. Analysis of Net Assets between funds

All fund balances held at 30 June 2022 were unrestricted, as was also the case at 30 June 2021. Fund balances reflected the following allocation of net assets.

	At 30 June 2022			At 30 June 2021		
	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Fixed Assets	-	-	-	-	-	-
Current Assets	10,393	-	10,393	9,620	-	9,620
Current Liabilities	(140)	-	(140)	-	-	-
Net Assets	10,253	-	10,253	9,492	-	9,620

12. Movement on principal funds

Movements on funds in 2021/22 are summarised in the table below with comparatives for 2020/21.

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.

Family Support A fund restricted for emergency support to families during the Covid-19 pandemic outbreak in Rwanda.

Education Fund A fund restricted for education of children in Rwanda.

Fund movement 2021/22	Balance at 01 Jul 21 £	Income and endowments £	Expenditure £	Transfers £	Balance at 30 Jun 22 £
Restricted SACCA	-	2,649	(24,041)	21,392	-
Education	-	3,470	(3,470)	-	-
Total	-	6,119	(27,511)	21,392	-
Unrestricted General	9,620	22,758	(733)	(21,392)	10,253
TOTAL	9,620	28,877	(28,244)	-	10,253

Fund movement 2020/21	Balance at 01 Jul 20 £	Income and endowments £	Expenditure £	Transfers £	Balance at 30 Jun 21 £
Restricted SACCA	-	5,511	(15,516)	10,005	-
Family Support	729	1,250	(1,979)	-	-
Education	-	548	(548)		-
Total	729	7,309	(18,043)	10,005	
Unrestricted General	6,868	13,408	(651)	(10,005)	9,620
TOTAL	7,597	20,717	(18,694)	-	9,620