

**STREETS AHEAD RWANDA**  
**TRUSTEES' REPORT AND ACCOUNTS**  
**YEAR TO 30 JUNE 2021**

**Charity number 1139432**  
**Company number 7114959**

## **STREETS AHEAD RWANDA**

### **REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Charity name</b>	Streets Ahead Rwanda
<b>Registered charity number</b>	1139432
<b>Registered company number</b>	7114959
<b>Principal address</b>	Oaklands Hampton Court Road East Molesey Surrey KT8 9DA
<b>Trustees</b>	Anna Renee Hart – Treasurer (appointed 15 September 2020) Amanda Henry Felicite Holman - Chair Kate Landi Kim Rezel Nigel Shattock (resigned 26 September 2020) Jose van Oosten
<b>Staff</b>	Executive Director - Duncan Milroy
<b>Bankers</b>	The Co-operative Bank Skelmersdale WN8 6WT

# **STREETS AHEAD RWANDA**

**YEAR TO 30 JUNE 2021**

## **TRUSTEES' REPORT**

The Trustees, who are also Directors of the Company, are pleased to present the twelfth Report and Accounts for the Charity for the year to 30 June 2021.

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 10.

### **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. Amanda Henry, Felicite Holman, Kate Landi, Kim Rezel, and Jose van Oosten served throughout the period. Anna Renee Hart was appointed on 20 September 2020 and Nigel Shattock resigned on 26 September 2020.

### **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. Anna Renee Hart was appointed Treasurer on 20 September 2020.

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 2021 grants of £18,000 (2019/20: £38,901) 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 52% of funding for that project in 2020/21 (50% 2019/20). 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 10.5 million (£9,238 equivalent) of our grant for education support in the year 2019/20 was brought forward into 2020/21, but Rwandan Francs 4.2 million (£3,562 equivalent) of our grant for SACCA's overall project was carried forward into 2021/22.

<b>Beneficiary numbers in 2020/21</b> (comparative figures for 2019/20 in brackets)	Project	Supported by Streets Ahead Rwanda
<b>Children reintegrated with family / community</b>	<b>42 (63)</b>	<b>24 (33)</b>
<b>Average number receiving support post reintegration</b>	<b>138 (157)</b>	<b>79 (81)</b>
<b>Families receiving support post reintegration</b>	<b>134 (145)</b>	<b>45 (44)</b>

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 2020/21.

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

It proved a difficult year in terms of communications with our partner. No visit to Rwanda was possible because of the constraints around the Covid-19 pandemic, and SACCA management had to prioritise the NGO's response to the pandemic with little time for reporting and discussion on other parts of their programme. The review remains a key operational target for the coming financial year.

- Development of the charity's online presence, opening an online shop and developing social media communications.

The charity launched a redesigned website in September 2020, opening an online shop shortly thereafter. There was some increase in regular social media postings, particularly on Instagram, but it was decided that an experienced volunteer was needed to lead this effort. Recruitment began at the end of the financial year and was successfully completed in August 2021.

### *Fundraising*

Work on a revised presentation of our website was undertaken using a consultant; the work was mainly undertaken in 2019/20 and the total expenditure was accrued in that year. The new website was launched in September 2020, and includes an online shop which opened in November 2020.

Income was generally impacted by the restrictions required to control the Covid-19 pandemic. No events were organised by the charity until 24 June 2021, when a sponsored walk was organised raising £1,246 of which £1,119 was received within the financial year.

Significant income was received through two appeals made by the charity using online communications (newsletter, social media and website). The first had been launched in May 2020 for aid for vulnerable families supported by our Rwandan partner and impacted by lockdown restrictions in Rwanda. This raised £1,250 in the financial year; £3,054 had been raised in the previous financial year, so this appeal raised in total £4,209 after deduction of £95 fundraising costs (entirely related to processing fees of donation processing sites), which was transferred to our partner as aid grants restricted for family support.

Our Christmas appeal raised £548 for primary education, and was raised through sale of Christmas presents of a year's support for children.

Other fundraising efforts were made independently by supporters. Karen Landi raised £795 through selling Christmas baubles she had crafted, and a further £1,663 through other appeals for funds. In total Karen raised a remarkable £4,297 for the charity this year, including £1,839 of donations for the family support appeal and the sponsored walk. We are particularly grateful for Karen's tireless efforts through a difficult year for fundraising.

We would also like to particularly thank Rachel Hindle and Daniela Dunne for asking that birthday gifts be donated to the charity, raising £608.

We also are very grateful to our regular monthly donors who provide us with a regular reliable income stream, and are pleased to report growth in this support base with a 17 % increase in related income from the previous year.

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 2021 stood at £20,717, a decrease of 56% compared to the previous year (2019/20: £47,071). 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 - no costs were incurred by the charity in event organisation.

The main driver of this drastic fall in income was a £26,148 decrease in donations from Major Donors. The bulk of such donations in 2019/20 had come from one donor, who also donated all of this category of income in 2020/21. (£1,188 of 2019/20 income was associated with a second major donor.)

Other income streams in fact held up well overall. Events income and sales of goods were much reduced because of the environment due to the pandemic, even following a reduction caused by the onset of Covid-19 related restrictions the previous year. But as previously remarked income from regular donors actually increased, as did other individual donations thanks to the fundraising efforts referenced above.

Disappointingly no income was secured from trusts as a result of the fundraising investment in the previous two years. Our applications were made before the onset of Covid-19 and the charity had no established relationships. We think our fundraising efforts were unfortunately timed, meeting an environment where there was uncertainty over investment income and a focus on actions to address needs arising from the pandemic.

			2020 / 21	2019 / 20
			£	£
<b>Donations:</b>	<i>Individuals</i>	Major donors	6,071	32,219
		Regular	7,944	6,774
		Other	5,449	5,156
	<i>Events</i>		1,119	1,517
	<i>Trusts</i>		-	-
	<i>Corporates</i>		29	255
	<i>Churches / community organisations</i>		100	181
	<i>Schools / universities</i>		-	-
			<hr/>	<hr/>
			20,712	46,102
<b>Sales of goods (net)</b>			5	969
<b>Investment Income</b>			-	-
<b>Total Income</b>			<hr/>	<hr/>
			20,717	47,071

## Financial Review

A surplus of £2,023 (2019/20: £5,026) was made in the financial year.

At 30 June 2021 total funds of the charity stood at £9,620 (2020: £7,597), of which £nil (2020: £729) was restricted. Reserves are defined as unrestricted funds available for application; at 30 June 2021 reserves were £9,620 (2020: £6,868).

The charity's reserves policy has been revised to reflect the charity's objective of maintaining reliable support for its ultimate beneficiaries. The revised 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 2021/22 one month's planned expenditure is £2,383. The charity enters the new financial year with considerably higher reserves than this target. The Board believes it appropriate to retain this higher level of reserves through 2021/22 in order to reliably maintain the work we support in Rwanda over the coming two years, given the uncertainty over income of both the charity and its Rwandan partner caused by the pandemic.

## Objectives for 2021/22

- Reviewing and prioritising our support for the main activity streams in our partner SACCA's programme in Rwanda. The Covid-19 pandemic severely disrupted our partner's activity in 2020, and the decision to close rehabilitation centres has led to significant changes in ways of working which are still under development and need assessing.

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

### **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. Adverse impact from this risk has been evident in 2020/21 with a large reduction in major donor income and stalling of activity generally because of the impact of the pandemic. The forecast downturn in our grant level was a key consideration in our partner's closure of its Girls' Centre. The challenge for the charity is to work with its partner on a sustainable programme going forward – hence the importance of the first objective for 2021/22 set down above. The charity has revised its reserves policy (set out in the Financial Review) to reflect 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. Actions have been taken to share both administration and knowledge amongst Board members, and to widen the resource involved in administration of the charity.

Whilst the Board believes that reasonable mitigation is in place for the first two of these areas of risks and that the fourth is manageable, conversations need to continue with our partner around a sustainable programme.

### **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

A handwritten signature in black ink that reads "Felicite Holman". The signature is written in a cursive style with a long horizontal stroke at the end.

Felicite Holman, Chair

On behalf of all Trustees on 15 February 2022

**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 2021, which are set out on pages 11 to 18

**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").

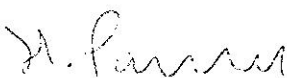
Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("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: 20 February 2022

**Henry Pannell, CA**

8 Reedham Street  
London  
SE15 4PH

**STREETS AHEAD RWANDA**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR TO 30 JUNE 2021**

(incorporating an income and expenditure account)

	Note	Year to 30 June 2021			Year to
		Unrestricted	Restricted	Total	30 Jun 2020
		Funds	Funds	£	Total
		£	£	£	£
<b>Income and endowments from:</b>					
Donations and legacies		13,403	7,309	20,712	46,102
Sales of goods		5	-	5	969
Gains/(losses) on investments		-	-	-	-
Investment income		-	-	-	-
<b>Total</b>	<b>3</b>	<b>13,408</b>	<b>7,309</b>	<b>20,717</b>	<b>47,071</b>
<b>Expenditure on:</b>					
Raising funds		540	43	583	3,019
Charitable activities		111	18,000	18,111	39,026
<b>Total</b>	<b>4</b>	<b>651</b>	<b>18,043</b>	<b>18,694</b>	<b>42,045</b>
Net income / (expenditure) before tax		12,757	(10,734)	2,023	5,026
Tax payable	5	-	-	-	-
<b>Net income / (expenditure)</b>		<b>12,757</b>	<b>(10,734)</b>	<b>2,023</b>	<b>5,026</b>
<b>Transfers between funds</b>		<b>(10,005)</b>	<b>10,005</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>2,752</b>	<b>(729)</b>	<b>2,023</b>	<b>5,026</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		6,868	729	7,597	2,571
<b>Total funds carried forward</b>		<b>9,620</b>	<b>0</b>	<b>9,620</b>	<b>7,597</b>

**STREETS AHEAD RWANDA**  
**BALANCE SHEET AS AT 30 JUNE 2021**

	Note	As at 30 Jun-21 £	As at 30 Jun-20 £
<b>Fixed Assets</b>			
Intangible assets		-	-
<b>Total Fixed Assets</b>	7	-	-
<b>Current assets</b>			
Stock	8	179	323
Debtors	9	578	101
Cash at bank and in hand		8,863	8,198
<b>Total current assets</b>		<b>9,620</b>	<b>8,622</b>
<b>Liabilities</b>			
Creditors: amounts falling due within one year	10	-	1,025
<b>Net current assets</b>		<b>9,620</b>	<b>7,597</b>
<b>Total net assets</b>		<b>9,620</b>	<b>7,597</b>
<b>Funds of the charity</b>	11,12		
Restricted income funds		-	729
Unrestricted funds		9,620	6,868
<b>Total charity funds</b>		<b>9,620</b>	<b>7,597</b>

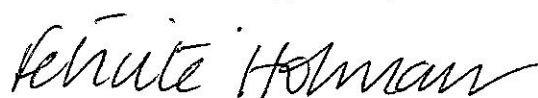
**Trustee statements required by the Companies Act 2006**

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 2021;
- 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 15 February 2022 and were signed on its behalf by:



Felicite Holman  
Chair



Anna Renee Hart  
Treasurer

# 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 2020/21 (2019/20: £nil). Of the total £20,712 received from donations in 2020/21 (2019/20: £46,102) £13,403 was unrestricted (2019/20: £39,581) and £7,309 restricted (2019/20: £6,521).

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 2021 Gift Aid claims of £2,411 (2020/21: £7,429) were made and received, and this figure is included in the Income from donations and legacies for the year. A further £42 was claimable on donations received to 30 June 2021. (The comparative figure at 30 June 2020 was £32.) 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 £5 was generated during the year from sales of handicrafts and chocolate (2019/20: £969). Gross sales were £469; cost of sales was £464 being purchase costs of goods £179 and insurance costs of £285.

### *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.

£43 of expenditure on raising funds (Other costs) was applied against restricted funds (2019/20: £73). 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 £72 governance costs - the costs of Board and statutory compliance activities (2019/20: £82). All other charitable activities related to the support of street children and former street children in Rwanda. £18,000 of expenditure on charitable activities (grants) was applied against restricted funds (2019/20: £38,901). All other expenditure on charitable activities was applied against unrestricted funds.

All grants in 2020/21 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 2020/21 were:

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

Comparative figures for 2019/20 were:

	<b>Grants</b>	<b>Consultancy</b>	<b>Other</b>	<b>Total</b>
	<b>£</b>	<b>Costs</b>	<b>costs</b>	<b>£</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Expenditure on raising funds	0	2,725	294	<b>3,019</b>
Expenditure on charitable activities	38,901	0	125	<b>39,026</b>
<b>Total expenditure</b>	<b>38,901</b>	<b>2,725</b>	<b>419</b>	<b>42,045</b>

No staff were employed by the charity in the years 2019/20 or 2020/21.

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. A further two volunteers support IT and communications for the charity, and 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 2020/21 or 2019/20. 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 £7,413 were received from Related Parties in the year (2019/20: £31,929).

## 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. The net investment has been written off following redevelopment of the website this financial year; the associated cost has not been capitalised since it was lower than the threshold adopted in the charity's accounting policies.

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

There were no additions in 2019/20 and assets held at £3,000 cost were fully depreciated at the start of that year.

## 8. Stock

Stock of handicrafts valued at cost £179 was held at 30 June 2021 (at 30 June 2020: £323 comprised of handicrafts and chocolate).

## 9. Debtors

Debtors at 30 June 2021 comprised the following categories:



	<b>2020/21</b>	<b>2019/20</b>
	<b>£</b>	<b>£</b>
Prepayments	114	101
Other debtors	464	-
<b>Total debtors</b>	<b>578</b>	<b>101</b>

Prepayments were advance payments of website maintenance costs, as was the case at 30 June 2020. At 30 June 2021 other debtors comprised income received through donation processing sites used by the charity (CAFDonate and VirginMoneyGiving).

## 10. Creditors

No creditors were held at 30 June 2021. At 30 June 2020 £1,025 accruals were recognised, being sums owed for consultancy services delivered during 2019/20.

## 11. Analysis of Net Assets between funds

All fund balances held at 30 June 2021 (£9,620) were unrestricted. Fund balances reflected the following allocation of net assets.

	<b>At 30 June 2021</b>			<b>At 30 June 2020</b>		
	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fixed Assets	-	-	-	-	-	-
Current Assets	9,620	-	9,620	7,893	729	8,622
Current Liabilities	-	-	-	(1,025)	-	(1,025)
<b>Net Assets</b>	<b>9,492</b>	<b>-</b>	<b>9,620</b>	<b>6,868</b>	<b>729</b>	<b>7,597</b>

## 12. Movement on principal funds

Movements on funds in 2020/21 are summarised in the table below with comparatives for 2019/20.

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 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)	-	-
<b>Total</b>		<b>729</b>	<b>7,309</b>	<b>(18,043)</b>	<b>10,005</b>	
Unrestricted	General	<b>6,868</b>	<b>13,408</b>	<b>(651)</b>	<b>(10,005)</b>	<b>9,620</b>
<b>TOTAL</b>		<b>7,597</b>	<b>20,717</b>	<b>(18,694)</b>	<b>-</b>	<b>9,620</b>

Fund movement 2019/20		Balance at 01 Jul 19 £	Income and endowments £	Expenditure £	Transfers £	Balance at 30 Jun 20 £
Restricted	SACCA	-	3,467	(36,649)	33,182	-
	Family Support	-	3,054	(2,325)	-	729
	Education	-	-	-	-	-
<b>Total</b>		<b>-</b>	<b>6,521</b>	<b>(38,974)</b>	<b>33,182</b>	
Unrestricted	General	<b>2,571</b>	<b>40,550</b>	<b>(3,071)</b>	<b>(33,182)</b>	<b>6,868</b>
<b>TOTAL</b>		<b>2,571</b>	<b>47,071</b>	<b>(42,045)</b>		<b>7,597</b>