

STREETS AHEAD RWANDA
TRUSTEES' REPORT AND ACCOUNTS
YEAR TO 30 JUNE 2020

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 (resigned 21 November 2019) Anna Renee Hart – Treasurer (appointed 15 September 2020) Amanda Henry Felicite Holman - Chair Kate Landi Kim Rezel Nigel Shattock (resigned 26 September 2020) Tinashe Sithole (resigned 16 January 2020) Jose van Oosten (appointed 6 February 2020)
Staff	Executive Director - Duncan Milroy
Bankers	The Co-operative Bank Skelmersdale WN8 6WT

STREETS AHEAD RWANDA

YEAR TO 30 JUNE 2020

TRUSTEES' REPORT

The Trustees, who are also Directors of the Company, are pleased to present the eleventh Report and Accounts for the Charity for the year to 30 June 2020.

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 Nigel Shattock served throughout the period. Thomas Eeles resigned on 21 November 2019 and Tinashe Sithole resigned on 16 January 2020. Jose van Oosten was appointed on 6 February 2020. Since the end of the period Nigel Shattock has resigned (26 September 2020) and Anna Renee Hart has been appointed (20 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, after the end of the period.

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 intends to work within umbrella groups to understand and promote good practice.

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 2020 grants of £38,901 (2018/19: £31,722) 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 50% of funding for that project in 2019/20 (42% 2018/19). The SACCA project supporting street children remains heavily dependent on Streets Ahead Rwanda. In years prior to 2018/19 Streets Ahead Rwanda made grants supporting SACCA's overall children's programme, but concerns around the future financial sustainability of that programme caused the charity to restrict application of funds in 2018/19 to beneficiaries receiving support at 1 July 2018. The intention was to prioritise the support of children who had already entered rehabilitation or who had been previously reintegrated with families but required ongoing support. That restriction was lifted in 2019/20, when the charity reverted to support for the whole of the children's project.

Our partner had responded to the need for financial retrenchment by closing its rehabilitation centre for boys in April 2019. SACCA's focus was on the rehabilitation and reintegration of girls in 2019/20, but with the declaration of lockdown in March 2020 in Rwanda to combat the Covid-19 pandemic activity fell to a very low level. This led to a significant reduction in planned rehabilitation and reintegration work since no new children were introduced to the project in the last 4 months of the financial year. In June 2020 SACCA's management and Board took the view, looking at expected income for the coming programme year, that maintenance of rehabilitation centres was no longer sustainable, and the decision was made to close the Girls' Centre by October 2020. Nevertheless the

rehabilitation and reintegration project for girls was continued through the year to 30 June 2020, albeit at a very reduced level from March onwards.

Our partner is planning to work on reintegration of children from the street going forward, but the details of this need to be developed and worked through. Support of families where children have been reintegrated will continue and is expected to be extended to address economic empowerment of poorer families in 2021/22.

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 2.056 million (£1,850 equivalent) of our grant for education support in the year 2018/19 was brought forward into 2019/20, but Rwandan Francs 10.500 million (£9,238 equivalent) of our grant for SACCA's overall project was carried forward into 2020/21.

Beneficiary numbers in 2019/20 (comparative figures for 2018/19 in brackets)	Project	Supported by Streets Ahead Rwanda
Children receiving support in centres	69 (138)	36 (54)
Children reintegrated with family / community	63 (92)	33 (36)
Average number receiving support post reintegration	157 (135)	81 (65)

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 2019/20.

- Development of trust fundraising. Work on trust fundraising had been begun in 2018/19 with the assistance of an experienced fundraising consultant, and 44 applications for grants were sent to trusts in December 2019. Further work was halted with the onset of the Covid-19 pandemic and the resultant uncertainties, and our partner SACCA's decision to close its rehabilitation centres has led to a halt in further work on this stream of fundraising until the forward programme is sufficiently defined. Nevertheless a template for future applications has been developed.
- Development of measures to assist in understanding and communicating the work of our operating partner, SACCA, in particular in relation to rehabilitation. This effort was very much slowed down with the onset of the pandemic and switch of attention to emergency assistance of families during lockdown. Given SACCA's decision to close its rehabilitation centres further work has been put on hold until the future way of working is better defined.

Fundraising

Fundraising in the year was undertaken by volunteers representing the charity (through events such as concerts and a handicrafts workshop, and sales of goods) and by the Executive Director working with an experienced fundraising consultant on applications to trusts for grants for rehabilitation and reintegration of street children in Rwanda.

Events income was impacted by the Covid-19 lockdown, with activity ceasing in the second half of the financial year.

A successful appeal was made for family support (where children have been reintegrated) to ameliorate the impact of lockdown on poorer families, particularly in urbanised areas. In total £3,054 was raised from individual donors following a newsletter appeal and a particular effort in raising funds through sewing face masks by our supporter Karen Landi. A further £1,250 has been raised in relation to this appeal in 2020/21 financial year.

44 grant applications were made to trusts in December 2019, but it is felt that the timing was inopportune with the onset of the Covid-19 pandemic shortly after. At the time of this report no grants have been secured through this effort, and it is now thought unlikely that any will result. However, once the future programme is better defined (following the easing of lockdown measures in Rwanda and the revision of SACCA's programme following closure of rehabilitation centres) then it is intended to make future applications (using volunteer effort only), using the work done as a template for applications.

Work on a revised presentation of our website was undertaken using an experienced consultant. The new website was launched in September 2020, and includes an online shop which opened in November 2020.

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 2020 stood at £47,071, an increase of 22% compared to the previous year (2018/19: £38,548). 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 the increase in income was a £16,214 increase in donations from Major Donors (2 donors in 2019/20, as for the previous year), but there was a fall in income in several other income streams. There was no significant income from trusts (£2,951 decrease), corporates (£1,903 decrease) or schools (£3,753 decrease). Whilst income from regular donors held up, and in fact increased somewhat, income from events and sales of merchandise was depressed by the impact of lockdown from March 2020. There was a significant increase in one-off donations from individuals due to the appeal for family support.

		2019 / 20	2018 / 19
		£	£
Donations:	<i>Individuals</i>		
	Major donors	32,219	16,005
	Regular	6,774	6,375
	Other	5,156	2,608
	<i>Events</i>	1,517	2,173
	<i>Trusts</i>	-	2,951
	<i>Corporates</i>	255	2,158
	<i>Churches / community organisations</i>	181	513
	<i>Schools / universities</i>	-	3,753
		<u>46,102</u>	<u>36,536</u>
Sales of goods (net)		969	2,011
Investment Income		-	1
Total Income		<u>47,071</u>	<u>38,548</u>

Whilst groundwork was done in the year to support future fundraising through the work on trust fundraising and the website the year saw little success in fundraising outside of donations from long established supporters, and the lack of success in trust fundraising was particularly disappointing. The increase in income from major donors was of the nature of a one-off increase, and in fact it is anticipated that this stream of income will reduce considerably in 2020/21.

The Trustees would particularly like to thank Karen Landi for her continuing efforts and success in fundraising.

Financial Review

A surplus of £5,026 (2018/19: £1,953) was made in the financial year.

At 30 June 2020 total funds of the charity stood at £7,597 (2019: £2,571), of which £729 was restricted. An allocation of net asset categories across funds is shown in note 13 of the accounts. Reserves are defined as unrestricted funds available for application; at 30 June 2020 reserves were £6,868 (2019: £2,571).

The Trustees believe that the charity should target to hold at least one month's planned expenditure as reserves. For 2020/21 the target level of reserves for the charity is £1,650. The charity enters the new financial year with considerably higher reserves than this target. This was planned by the Board since the level of income from major donations in 2019/20 was exceptionally high, with the view that the application of reserves would be decided once the success or otherwise of the charity's investment in trust fundraising was clearer. In the event there has been no success to date from this fundraising effort, and income generally has been undermined by the impact of the Covid-19 pandemic. The decision has been taken to apply reserves surplus to the target level to grants in 2020/21.

Objectives for 2020/21

- 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 the Girls' rehabilitation centre has led to the need for significant change in ways of working.

- Development of the charity's online presence, opening an online shop and 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, and one such visit was conducted in November 2019. The pandemic has created barriers to such visits, but it is hoped to resume when opportunity allows.
- 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 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 2020/21 set down above.
- 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. A central repository of information is now stored on a shared drive with due regard to the security of information.

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.

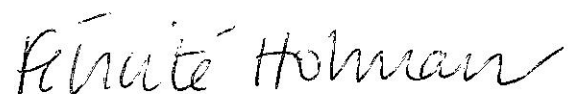
Public benefit

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, sweeping tail on the final letter.

Felicite Holman, Chair

On behalf of all Trustees on 9 February 2021

**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 2020, which are set out on pages 11 to 19.

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.

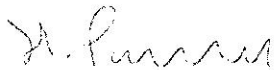
Independent examiner's statement

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: 10 February 2021

Henry Pannell, CA

8 Reedham Street
London
SE15 4PH

**STREETS AHEAD RWANDA
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR TO 30 JUNE 2020**

(incorporating an income and expenditure account)

	Note	Year to 30 June 2020			Year to
		Unrestricted Funds £	Restricted Funds £	Total £	30 Jun 2019 Total £
Income and endowments from:					
Donations and legacies		39,581	6,521	46,102	36,536
Sales of goods		969	-	969	2,011
Gains/(losses) on investments		-	-	-	-
Investment income		-	-	-	1
Total	3	40,550	6,521	47,071	38,548
Expenditure on:					
Raising funds		2,946	73	3,019	2,992
Charitable activities		125	38,901	39,026	33,603
Total	4 / 5 / 6	3,071	38,974	42,045	36,595
Net income / (expenditure) before tax		37,479	(32,453)	5,026	1,953
Tax payable	7	-	-	-	-
Net income / (expenditure)		37,479	(32,453)	5,026	1,953
Transfers between funds		(33,182)	33,182	-	-
Net movement in funds		4,297	729	5,026	1,953
Reconciliation of funds:					
Total funds brought forward		2,571	-	2,571	618
Total funds carried forward		6,868	729	7,597	2,571

STREETS AHEAD RWANDA

**BALANCE SHEET
AS AT 30 JUNE 2020**

	Note	As at 30 Jun-20 £	As at 30 Jun-19 £
Fixed Assets			
Intangible assets		-	-
Tangible assets		-	-
Total Fixed Assets	9	-	-
Current assets			
Stock	10	323	72
Debtors	11	101	1,040
Cash at bank and in hand		8,198	1,459
Total current assets		8,622	2,571
Liabilities			
Creditors: amounts falling due within one year	12	1,025	-
Net current assets		7,597	2,571
Total net assets		7,597	2,571
Funds of the charity	13, 14		
Restricted income funds		729	-
Unrestricted funds		6,868	2,571
Total charity funds		7,597	2,571

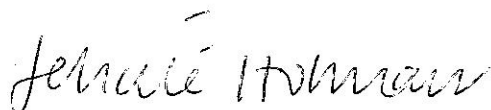
Trustee statements required by the Companies Act 2006

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 2020;
- 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 9 February 2021 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 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 analysed by source in the Fundraising Review in the Trustees' Report.

Income from donations and legacies

No legacy income was received in 2019/20 (2018/19: £nil). Of the total £46,102 received from donations in 2019/20 (2018/19: £36,536) £39,581 was unrestricted (2018/19: £20,707) and £6,521 restricted (2018/19: £15,829).

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 2020 Gift Aid claims of £7,429 (2018/19: £4,211) were made and received, and this figure is included in the Income from donations and legacies for the year. A further £32 was claimable on donations received to 30 June 2020. (The comparative figure at 30 June 2019 was £51.) 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 £969 was generated during the year from sales of handicrafts and chocolate (2018/19: £2,011). Gross sales were £1,654; cost of sales was £685 being purchase costs of goods £361 and insurance costs of £324.

Investment income

Interest of £nil was received (2018/19: £1 - unrestricted).

4. Resources expended

Resources expended includes the following items:

	2019/20	2018/19
	£	£
Depreciation	-	-
Exchange loss / (gain)	-	(7)

5. 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.

£73 of expenditure on raising funds (Other costs) was applied against restricted funds (2018/19: £8). 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 £82 governance costs - the costs of Board and statutory compliance activities (2018/19: £13). All other charitable activities related to the support of street children and former street children in Rwanda. £38,901 of

expenditure on charitable activities (grants) was applied against restricted funds (2018/19: £31,722). All other expenditure on charitable activities was applied against unrestricted funds.

All grants in 2019/20 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 2019/20 were:

	2019/20				
	Staff Costs £	Grants £	Consultancy Costs £	Other costs £	Total £
Expenditure on raising funds	0	0	2,725	294	3,019
Expenditure on charitable activities	0	38,901	0	125	39,026
Total expenditure	<u>0</u>	<u>38,901</u>	<u>2,725</u>	<u>419</u>	<u>42,045</u>

Comparative figures for 2018/19 were:

	2018/19				
	Staff Costs £	Grants £	Consultancy Costs £	Other costs £	Total £
Expenditure on raising funds	1,774	-	900	318	2,992
Expenditure on charitable activities	1,774	31,722	0	107	33,603
Total expenditure	<u>3,548</u>	<u>31,722</u>	<u>900</u>	<u>425</u>	<u>36,595</u>

6. Staff Costs

	2019/20 £	2018/19 £
Salary	-	2,033
Employer pension contributions	-	15
Redundancy payment	-	1,500
	<u>-</u>	<u>3,548</u>

There were no members of staff in paid employment in 2019/20 (2018/19: 0.08 FTE).

7. Tax payable

The charity's income is wholly exempt from paying corporation tax.

8. 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 £38,333 were received from Related Parties in the year (2018/19: £16,853).

9. Fixed Assets

a) Intangible fixed assets

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

Cost	£
At 1 July 2019	3,000
Additions in period	-
At 30 June 2020	3,000
Cumulative Depreciation	£
At 1 July 2019	3,000
Charge in period	-
At 30 June 2020	3,000
Net Book Value	£
At 1 July 2019	-
At 30 June 2020	-

There were no additions in 2018/19 and assets held at £3,000 cost were fully depreciated going into that year.

b) Tangible fixed assets

Tangible fixed assets were solely computer assets. No tangible fixed assets were held or acquired in the year. Computer equipment held at 1 July 2018 was fully depreciated and was disposed of for nil consideration in 2018/19 having reached the end of its useful life.

Comparative figures for 2018/19 were:

Cost	£
At 1 July 2018	1,009
Written off in period	<u>(1,009)</u>
At 30 June 2019	<u>-</u>
Cumulative Depreciation	£
At 1 July 2018	1009
Written off in period	<u>(1,009)</u>
At 30 June 2019	<u>-</u>
Net Book Value	£
At 1 July 2018	-
At 30 June 2019	-

10. Stock

Stock of handicrafts and chocolate valued at cost £323 was held at 30 June 2020 (at 30 June 2019: £72).

11. Debtors

Debtors at 30 June 2020 comprised the following categories:

	2019/20	2018/19
	£	£
Prepayments	101	202
Other debtors	<u>-</u>	<u>838</u>
Total debtors	<u>101</u>	<u>1,040</u>

Prepayments were advance payments of website maintenance costs. There were no other debtors at year end.

12. Creditors

Creditors at 30 June 2020 comprised the following categories:

	2019/20	2018/19
	£	£
Deferred income	-	-
Accruals	<u>1,025</u>	<u>-</u>
Total creditors	<u>1,025</u>	<u>-</u>

Accruals were sums owed for consultancy services delivered during the year.

13. Analysis of Net Assets between funds

Fund balances reflected the following allocation of net assets.

	At 30 June 2020			At 30 June 2019
	Unrestricted £	Restricted £	Total £	Unrestricted £
Fixed Assets	-	-	-	-
Current Assets	7,893	729	8,622	2,571
Current Liabilities	(1,025)	-	(1,025)	-
Net Assets	6,868	729	7,597	2,571

14. Movement on principal funds

Movements on funds in 2019/20 are summarised in the table below with comparatives for 2018/19.

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.

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 young people in Rwanda.

Fund movement 2019/20	Balance at 1 July 2019 £	Income and endowments £	Expenditure £	Transfers £	Balance at 30 June 2020 £
Restricted					
SACCA	-	3,467	(36,649)	33,182	-
Family Support	-	3,054	(2,325)	-	729
Total	-	6,521	(38,974)	33,182	729
Unrestricted					
General	2,571	40,550	(3,071)	(33,182)	6,868
TOTAL	2,571	47,071	(42,045)	-	7,597

Fund movement 2018/19	Balance at 1 July 2018 £	Income and endowments £	Expenditure £	Transfers £	Balance at 30 June 2019 £
Restricted					
SACCA	-	6,994	(22,843)	15,849	-
Education	-	8,310	(8,310)	-	-
Girls' Centre	30	-	-	(30)	-
University	29	525	(577)	23	-
Total	59	15,829	(31,730)	15,842	-
Unrestricted					
General	559	22,719	(4,865)	(15,842)	2,571
TOTAL	618	38,548	(36,595)	-	2,571