

The Rwanda Partnership SCIO

Trustees' Report and Financial Statements
For the year ended 31 January 2026

The Rwanda Partnership SCIO

Contents of the Financial Statements *for the year ended 31 January 2026*

	Page
Report of the Trustees	1 - 2
Report of the Independent Examiner	3
Receipts and Payments Account	4
Statement of Balances	5
Notes to the Financial Statements	6 - 7

The Rwanda Partnership SCIO

Report of the Trustees for the year ended 31 January 2026

The Trustees are pleased to present their report together with the financial statements of the Charity for the year ended 31 January 2026.

Principal office

23 Burgess Hill
Linlithgow
West Lothian
EH49 6BX

Bankers

Royal Bank of Scotland
36 St Andrew Square
Edinburgh
EH2 2AD

Status of Charity and Governing Document

The Rwanda Partnership Limited (Company No. SC347515) was established by constitution on 24 February 2009 and changed legal status to a SCIO (Scottish Charitable Incorporated Organisation) on 8 January 2019. The organisation is a Scottish Charity (No. SC040298).

Aims, purpose and affiliation

The purpose of the Rwanda Partnership is the prevention or relief of poverty in Africa together with the advancement of education in Africa.

The charity has acted as a catalyst between Africa and the UK to link up individuals and businesses with a view to establishing longer term partnerships to transform the lives of people in both countries, and also raise the awareness of the challenges facing Africa to people in the UK.

Trustees and Office Bearers

The operations are managed directly by the trustees. The day to day management of the charity's finances is undertaken by the Trustees' through subcontracting to Helen White of Cornerstone Accounting Ltd. The Office Bearers who served during the year and to the date of this report are:

Trustees

Dennis Karl Overton	Chairman
Gavin Cargill	
Stephen Bell	
Roderick James	
David Dushimamana	(appointed 10 December 2025)
Ben Rose	(appointed 10 December 2025)

Appointment of Charity Trustees

Appointment and removal of trustees is in accordance with the Constitution. They serve on a voluntary basis.

Achievements and performance

Our focus has been on supporting four primary projects, through both financial and administrative/personnel support:

- Support for Ikirezi, an Essential Oils project in Rwanda which has been operating since 2005.
- Support for Alpha Community Academy, a primary school (Years 1 to 7) in Kigali, Rwanda with facilities in Bugesera. Alpha has been operating since 2006.
- Umurage project – development of community-owned hotel accommodation with supporting infrastructure in Musanze (northern Rwanda). This project commenced in 2025.
- Umucyo Christian Academy - local school provision in Ruhinga, Rwanda. Umucyo is funded by Link Ministries which is a Rwandan charity and has been operating as a school since 2023.

The Rwanda Partnership SCIO

Report of the Trustees for the year ended 31 January 2026

Our work has involved seeking and providing grants for these projects and other related opportunities and individuals which support the activities of the Trust. Two of our trustees visited the above projects in Rwanda during 2025/26.

Future plans

We plan to continue to support the above projects, including visits from some of our Trustees to these projects in 26/27.

Financial review

The accounts have been prepared on a receipts and payments basis for the year ended 31 January 2026.

Principal sources of funding

The charity receives its funding by way of:

- Individual donors providing standing order and one-off donations.
- Grant making trusts.

Results for the year

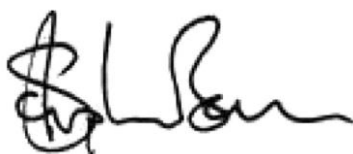
The financial statements for the year are set out on pages 4 to 7. The Receipts and Payments Account on page 4 reflects a surplus of £14,385 (2025: deficit of £28,139).

Reserves

It is the policy of the charity to maintain modest reserves which we look to distribute in line with our goals on an annual basis. We do not have any staff. All restricted receipts are passed on at the end of the quarter in which they are received. The General Fund on page 5 at 31 January 2026 had a deficit of £64 (2025: surplus £96). An amount of £1,800 was received into the general fund in February 2026 which brought this fund back into a surplus position.

Total reserves, including restricted funds, amounted to £28,889 (2025: £14,503).

On behalf of the Trustees



Stephen Bell

Trustee:

Date: 10 September..... 2026

The Rwanda Partnership SCIO

Report of the Independent Examiner to the Trustees for the year ended 31 January 2026

I report on the accounts of the charity for the year ended 31 January 2026 which are set out on pages 4 to 7.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended), and
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations (as amended)

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Peter Willett
Associate Member of the Chartered Institute of Management Accountants
13 Gannel Drive
Maddiston
Falkirk
FK2 0AL

Date: ...10 September.... 2026

The Rwanda Partnership SCIO

Report of the Independent Examiner to the Trustees for the year ended 31 January 2026

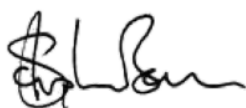
	Notes	Unrestricted funds £	Restricted funds £	2026 Total £	Unrestricted funds £	Restricted funds £	2025 Total £
Receipts							
Donations		-	213,695	213,695	200	116,351	116,551
Gift Aid Refunds		799	2,675	3,474	680	35,800	36,480
Other Income		-	-	-	30	-	30
Bank interest		5	-	5	14	-	14
Total receipts		804	216,370	217,174	924	152,151	153,075
Payments							
Grants Paid	2	-	201,825	201,825	-	180,289	180,289
Accountancy Fees		840	-	840	900	-	900
Bank Fees		124	-	124	25	-	25
Total payments		964	201,825	202,789	925	180,289	181,214
Surplus		(160)	14,545	14,385	(1)	(28,138)	(28,139)
Transfer between funds		-	-	-	-	-	-
(Deficit)/Surplus after transfers		(160)	14,545	14,385	(1)	(28,138)	(28,139)
Total funds brought forward		96	14,408	14,504	97	42,546	42,643
		(64)	28,953	28,889	96	14,408	14,504

The Rwanda Partnership SCIO

Report of the Independent Examiner to the Trustees for the year ended 31 January 2026

	Notes	£	2026 £	£	£	2025 £	£
		Opening balance	Surplus for year	Closing balance	Opening balance	Surplus for year	Closing balance
Bank accounts		14,504	14,385	28,889	42,643	(28,139)	14,504
Total bank balances		14,504	14,385	28,889	42,643	(28,139)	14,504
Represented by:							
Unrestricted fund	5						
General				(64)			96
Restricted funds	6						
Alpha Academy Fund				360			8,000
Hitimana Fund				80			6,395
Rwanda Fund				13			13
Umurage Fund				28,500			-
				<u>28,889</u>			<u>14,504</u>
Statement of assets at 31 January 2026				2026			2025
HMRC repayment due				22,162			3,182
				<u>22,162</u>			<u>3,182</u>
Statement of liabilities at 31 January 2026				2026			2025
Accountancy Fees				300			180
				<u>300</u>			<u>180</u>

The financial statements on pages 4 to 7 were approved by the Trustees on 10 September 2026 and signed on their behalf by the undernoted:



Stephen Bell
Trustee

The notes on pages 6 to 7 form part of these financial statements.

The Rwanda Partnership SCIO

Report of the Independent Examiner to the Trustees for the year ended 31 January 2026

1. Accounting policies

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis of financial statements

The financial statements have been prepared on a receipts and payments basis.

Receipts and Payments Account

For the purpose of the Receipts and Payments account as shown on page 4 funds are defined as follows:

Unrestricted funds comprise fees and other income received for the objects of the charity without further specified purpose and are available as general funds.

Restricted funds comprise income which has been received for the objects of the charity and specified for a restricted purpose within these objects by the donor.

2. Donations to projects

	2026	2025
	£	£
The Hitimanas - Link Project	30,505	7,369
Alpha Academy	10,120	172,920
Umurage Project	160,000	-
Scripture Union Rwanda	1,200	-
	<u>201,825</u>	<u>180,289</u>

3. Related party transactions

Roderick James, a trustee of The Rwanda Partnership, is also a Director of Umurage CBC, a community benefit company registered in Rwanda. In the year ending 31 January 2026 £160,000 was donated to this charity. There were no transactions with related parties during the year ending 31 January 2025.

4. Remuneration and transactions with Trustees

There was no remuneration or expenses paid to the Trustees during the year ending 31 January 2025 (2024: nil).

5. Unrestricted funds

	Balance at 01.02.25 £	Receipts £	Payments £	Transfers £	Balance at 31.01.26 £
General fund	96	804	(964)	-	(64)
Total unrestricted funds	<u>96</u>	<u>804</u>	<u>(964)</u>	<u>-</u>	<u>(64)</u>

Explanation of funds

The *General fund* represents all income and expenditure relating to the primary focus activities of the charity, other than those for which funding is restricted.

The Rwanda Partnership SCIO

Report of the Independent Examiner to the Trustees for the year ended 31 January 2026

6. Restricted funds	Balance at				Balance at
	01.02.25	Receipts	Payments	Transfers	31.01.26
	£	£	£	£	£
Alpha Academy Fund	8,000	2,480	(10,120)	-	360
Hitimana Fund	6,395	24,190	(30,505)	-	80
Rwanda Fund	13	1,200	(1,200)	-	13
Umurage Fund	-	188,500	(160,000)	-	28,500
Total restricted funds	14,408	216,370	(201,825)	-	28,953

Explanation of funds

The Alpha Academy Fund represents money specifically gifted for the Alpha Academy

The Hitimana Fund represents money specifically gifted for projects the Hitimana family are involved with

The Rwanda Fund represents money for distribution in Rwanda

The Umurage Fund represents money specifically gifted for Umurage CBC