

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 April 2018
for
GUA Africa

MHA Monahans
Chartered Accountants
38-42 Newport Street
Swindon
Wiltshire
SN1 3DR

GUA Africa

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for the Year Ended 30 April 2018

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GUA Africa

Report of the Trustees for the Year Ended 30 April 2018

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 April 2018. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity are for the benefit of people living in Sub-Saharan Africa, by:

1. The advancement of education for the public benefit by providing and assisting in the provision of facilities for education.
2. The relief of financial hardship, in particular but not exclusively by the provision of education and vocational training.
3. The relief of sickness and preservation of good health by providing or assisting in the provision of equipment, facilities and services.
4. The relief of need of persons in areas of conflict or affected by conflict, in particular children and young adults.
5. The relief of need of orphans by providing or assisting in the provision of items, services and facilities.

Our Mission

Our mission is to work with individuals, families and communities to help them overcome the effects of war and poverty.

Public benefit

The trustees have paid due regard to the Charity Commission's guidance on public benefit in deciding what activities the charity should undertake. The trustees consider that they have acted in the public benefit.

Strategic Objectives of Our Projects

Survivors of War Project

Facilitate the ongoing sponsorship (from individual sponsors) that enables the young adults to go to school/college/university.

Provide emotional support to the group (in loco parentis).

Provide accommodation for all students where required.

Assist in the transitions from the programme into employment, and assist with arrangement of internships where necessary as part of their studies.

MyStart Project

My Start is an educational Creative Arts project in partnership with GUA Africa which provides Art and film workshops in Kakuma Refugee Camp, Kenya and the work produced at the camp is then exhibited in UK schools.

My Story - The workshops enable young refugees to express themselves in a fun and dynamic way, as well as reflect upon their experiences and challenging circumstances through education and the Arts. The exhibitions allow these stories to be shared and acts as a powerful, visual resource in the camp and UK schools.

My Art - Creative learning is integral to all young people's social and emotional development. Art celebrates and values the individual. This is particularly important for displaced people trying to reclaim their sense of identity and purpose that has been lost in the abyss of war and suffering.

GUA Africa

Report of the Trustees for the Year Ended 30 April 2018

ACHIEVEMENT AND PERFORMANCE

2017-18 Activities and Performance

Gua Africa's mission is to provide access to education in Africa. Our work focuses on the world's newest country South Sudan, and with the victims of its' long running civil war as part of Sudan throughout the 80s, 90s and 00s. Due to the continued civil unrest and insecurity, we have been unable to continue with our school building programme, and for the past four years our focus has been on supporting young survivors of war to complete their education, outside of South Sudan. In addition to this we now provide educational creative arts opportunities directly to those still stuck in Kakuma Refugee Camp, Kenya. Refugees in this camp have predominantly fled from conflict in Southern Sudan but also those affected by war from the Congo, Rwanda, Burundi, Somalia, Uganda and also those affected by poverty from the host community from Kenya living in Turkana. This work has been presented and exhibited to over 20 schools in the UK this year as well as a large exhibition and fundraiser at Dulwich College, London for students to learn and connect more with refugees, but through their own expression. Workshops have also been conducted so that students in the UK can learn and respond to the Art and Films and this has been taken back to the camp as a powerful tool for refugees living in Kakuma to connect to the outside world.

This year continued to see students successfully graduating from High School, College and University. These students were then supported with the transition into seeking employment, and many chose to return to South Sudan where they have secured employment, either paid or voluntary, with either the government or international NGOs.

14 students were studying under the programme this year with two graduating.

One of our major sponsors has cut funding by a third and many of our other sponsors are only covering a certain level of costs with the students so general donations have been used to subsidise the difference. Next year we are focusing on some fundraising from Emmanuel Jal's annual retreat to Kenya which includes a trip to Kakuma refugee camp. We will be encouraging participants from this trip to support the education opportunities at the camp as well as supporting individuals with sponsorship.

All administrative tasks are now currently being undertaken on a voluntary basis by the trustees, with the exception of the local programme coordinator based in Nairobi.

The goal over the next year is to support our final graduates from the programme - many who will be returning to South Sudan or moving into employment. We will be taking on new students and putting together a new criteria for admissions - whilst establishing a team connected to our founder Emmanuel Jal who can establish new funding opportunities and strategies for the future.

FINANCIAL REVIEW

Reserves policy

At the end of the last financial year 30th April 2018 we had negative reserves of £121, and a cash balance of £2,834. Now that we are no longer paying for administrative support here in the UK, our overheads are very small and this minimises any risk of debts being accrued.

Going concern

The trustees acknowledge that the charity had negative reserves at 30 April 2018. Since the year end the reserves have improved. The trustees confirm that the going concern basis is considered appropriate.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

Emmanuel Jal is the founder of GUA Africa and he approached the other two initial trustees who assisted in the process of the charity registration. The existing trustees of the charity are responsible for the appointment of any additional trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06241750 (England and Wales)

Registered Charity number

1123840

Registered office

154 Purves Road
London
NW10 5TG

GUA Africa

Report of the Trustees
for the Year Ended 30 April 2018

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees

E Jal Jak Gatwitch	
Mrs R Gumm	- resigned 23.5.18
J McCune	- resigned 22.5.17
Ms T Campbell-Golding	- appointed 22.5.17

Independent examiner

S G Fraser
MHA Monahans
Chartered Accountants
38-42 Newport Street
Swindon
Wiltshire
SN1 3DR

UK Bankers

HSBC
50-52 Kilburn High Road
London
NW6 4HJ

Website

www.gua-africa.org

Email

tanya@gua-africa.org

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 23 January 2019 and signed on its behalf by:

Ms T Campbell-Golding - Trustee

**Independent Examiner's Report to the Trustees of
GUA Africa**

Independent examiner's report to the trustees of GUA Africa ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2018.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors 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 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 matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

S G Fraser
MHA Monahans
Chartered Accountants
38-42 Newport Street
Swindon
Wiltshire
SN1 3DR

25 January 2019

GUA Africa

Statement of Financial Activities
for the Year Ended 30 April 2018

	Notes	Unrestricted funds £	Restricted funds £	2018 Total funds £	2017 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	<u>11,658</u>	<u>55,081</u>	<u>66,739</u>	<u>90,052</u>
Total		<u>11,658</u>	<u>55,081</u>	<u>66,739</u>	<u>90,052</u>
EXPENDITURE ON					
Charitable activities	3				
Sub-Saharan Africa		<u>4,550</u>	<u>65,307</u>	<u>69,857</u>	<u>84,370</u>
NET INCOME/(EXPENDITURE)		<u>7,108</u>	<u>(10,226)</u>	<u>(3,118)</u>	<u>5,682</u>
Transfers between funds	11	<u>(9,970)</u>	<u>9,970</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>(2,862)</u>	<u>(256)</u>	<u>(3,118)</u>	<u>5,682</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>1,282</u>	<u>1,715</u>	<u>2,997</u>	<u>(2,685)</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>(1,580)</u></u>	<u><u>1,459</u></u>	<u><u>(121)</u></u>	<u><u>2,997</u></u>

The notes form part of these financial statements

GUA Africa

Balance Sheet
At 30 April 2018

	Notes	2018 £	2017 £
CURRENT ASSETS			
Cash at bank		2,834	5,816
CREDITORS			
Amounts falling due within one year	9	(2,955)	(2,819)
NET CURRENT ASSETS/(LIABILITIES)		<u>(121)</u>	<u>2,997</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		(121)	2,997
NET ASSETS/(LIABILITIES)		<u>(121)</u>	<u>2,997</u>
FUNDS			
	11		
Unrestricted funds		(1,580)	1,282
Restricted funds		<u>1,459</u>	<u>1,715</u>
TOTAL FUNDS		<u>(121)</u>	<u>2,997</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2018 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on 23 January 2019 and were signed on its behalf by:

Ms T Campbell-Golding -Trustee

Notes to the Financial Statements
for the Year Ended 30 April 2018

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared on a going concern basis, under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest pound.

There are no significant areas of judgements or key sources of estimation uncertainty.

Going concern

The trustees acknowledge that the charity had negative reserves at 30 April 2018. Since the year end the reserves have improved. The trustees confirm that the going concern basis is considered appropriate.

Legal status of the charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken exemption from preparing a cash flow statement under the charities SORP (FRS 102) Update Bulletin 1 issued on 2 February 2016, as the charity constitutes a small charity.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 33% on straight line basis

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the accounts.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Notes to the Financial Statements - continued
for the Year Ended 30 April 2018

1. ACCOUNTING POLICIES - continued

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. DONATIONS AND LEGACIES

	2018 £	2017 £
Donations	26,097	22,780
Gift aid	6,211	-
Grants	849	28,000
Sponsorship	33,582	39,272
	66,739	90,052

Grants received, included in the above, are as follows:

	2018 £	2017 £
SDL foundation	-	28,000
Film Aid	849	-
	849	28,000

3. CHARITABLE ACTIVITIES COSTS

	Direct costs (See note 4) £	Support costs (See note 5) £	Totals £
Sub-Saharan Africa	66,000	3,857	69,857
	66,000	3,857	69,857

4. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2018 £	2017 £
Promotional and fundraising	612	111
Survivor of war payments	47,760	80,731
Travel	81	-
My Start - accommodation	695	-
My Start - workshop materials	11,470	-
My Start - travel	5,382	-
	66,000	80,842

GUA Africa

**Notes to the Financial Statements - continued
for the Year Ended 30 April 2018**

5. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Sub-Saharan Africa	<u>673</u>	<u>1,669</u>	<u>1,515</u>	<u>3,857</u>

Support costs, included in the above, are as follows:

	2018 Sub-Saharan Africa £	2017 Total activities £
Telephone	20	-
Postage and stationery	121	193
Sundries	388	13
Computer expenses	144	206
Bank charges	1,669	1,696
Accountancy and legal fees	<u>1,515</u>	<u>1,420</u>
	<u>3,857</u>	<u>3,528</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2018 nor for the year ended 30 April 2017.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2018 nor for the year ended 30 April 2017.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	7,606	82,446	90,052
Total	<u>7,606</u>	<u>82,446</u>	<u>90,052</u>
EXPENDITURE ON			
Charitable activities			
Sub-Saharan Africa	3,639	80,731	84,370
Total	<u>3,639</u>	<u>80,731</u>	<u>84,370</u>
NET INCOME/(EXPENDITURE)	<u>3,967</u>	<u>1,715</u>	<u>5,682</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	(2,685)	-	(2,685)
TOTAL FUNDS CARRIED FORWARD	<u>1,282</u>	<u>1,715</u>	<u>2,997</u>

GUA Africa

**Notes to the Financial Statements - continued
for the Year Ended 30 April 2018**

8. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 May 2017 and 30 April 2018	<u>1,368</u>
 DEPRECIATION	
At 1 May 2017 and 30 April 2018	<u>1,368</u>
 NET BOOK VALUE	
At 30 April 2018	<u>-</u>
At 30 April 2017	<u>-</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Accrued expenses	<u>2,955</u>	<u>2,819</u>

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2018 Total funds £	2017 Total funds £
Current assets	1,375	1,459	2,834	5,816
Current liabilities	<u>(2,955)</u>	<u>-</u>	<u>(2,955)</u>	<u>(2,819)</u>
	<u>(1,580)</u>	<u>1,459</u>	<u>(121)</u>	<u>2,997</u>

11. MOVEMENT IN FUNDS

	At 1.5.17 £	Net movement in funds £	Transfers between funds £	At 30.4.18 £
Unrestricted funds				
General fund	1,282	7,108	(9,970)	(1,580)
Restricted funds				
My Start project	-	1,459	-	1,459
Child Sponsorship Programmes	<u>1,715</u>	<u>(11,685)</u>	<u>9,970</u>	<u>-</u>
	1,715	(10,226)	9,970	1,459
 TOTAL FUNDS	<u>2,997</u>	<u>(3,118)</u>	<u>-</u>	<u>(121)</u>

GUA Africa

**Notes to the Financial Statements - continued
for the Year Ended 30 April 2018**

11. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	11,658	(4,550)	7,108
Restricted funds			
My Start project	19,006	(17,547)	1,459
Child Sponsorship Programmes	36,075	(47,760)	(11,685)
	55,081	(65,307)	(10,226)
TOTAL FUNDS	<u>66,739</u>	<u>(69,857)</u>	<u>(3,118)</u>

Comparatives for movement in funds

	At 1.5.16 £	Net movement in funds £	At 30.4.17 £
Unrestricted Funds			
General fund	(2,685)	3,967	1,282
Restricted Funds			
Child Sponsorship Programmes	-	1,715	1,715
TOTAL FUNDS	<u>(2,685)</u>	<u>5,682</u>	<u>2,997</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	7,606	(3,639)	3,967
Restricted funds			
Child Sponsorship Programmes	82,446	(80,731)	1,715
TOTAL FUNDS	<u>90,052</u>	<u>(84,370)</u>	<u>5,682</u>

Restricted funds

Child Sponsorship Programmes - funds donated for individual students under Survivors of War programme are restricted to that students' fees and personal expenses, any balance to be used for GUA house expenses in Nairobi. General donations for Survivors of War fund to be used towards GUA house running costs. All funds for Kariobangi child sponsorships are transferred regularly to our partner organisation Mathare Community Outreach.

My Start project - A creative arts project running art and film workshops in refugee camps. The work produced at the camp is then exhibited in UK schools.

Transfers between funds

£9,970 has been transferred from unrestricted funds to the Child Sponsorship programme fund to cover the deficit on this fund.

Notes to the Financial Statements - continued
for the Year Ended 30 April 2018

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 April 2018.

GUA Africa

Detailed Statement of Financial Activities
for the Year Ended 30 April 2018

	2018 £	2017 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	26,097	22,780
Gift aid	6,211	-
Grants	849	28,000
Sponsorship	33,582	39,272
	<hr/>	<hr/>
	66,739	90,052
Total incoming resources	66,739	90,052
 EXPENDITURE		
Charitable activities		
Promotional and fundraising	612	111
Survivor of war payments	47,760	80,731
Travel	81	-
My Start - accommodation	695	-
My Start - workshop materials	11,470	-
My Start - travel	5,382	-
	<hr/>	<hr/>
	66,000	80,842
 Support costs		
Management		
Telephone	20	-
Postage and stationery	121	193
Sundries	388	13
Computer expenses	144	206
	<hr/>	<hr/>
	673	412
 Finance		
Bank charges	1,669	1,696
Governance costs		
Accountancy and legal fees	1,515	1,420
	<hr/>	<hr/>
Total resources expended	69,857	84,370
	<hr/>	<hr/>
Net (expenditure)/income	(3,118)	5,682
	<hr/> <hr/>	<hr/> <hr/>