

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 30 April 2022
for
GUA Africa

Monahans
Chartered Accountants
Hermes House
Fire Fly Avenue
Swindon
Wiltshire
SN2 2GA

GUA Africa

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for the Year Ended 30 April 2022

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Report of the Trustees
for the Year Ended 30 April 2022

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 2022. 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 2019).

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 for 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.

Report of the Trustees
for the Year Ended 30 April 2022

ACHIEVEMENT AND PERFORMANCE

Activities and Performance

Gua Africa provides educational programs for those affected by war and displacement in East Africa. We work primarily in Kenya offering education to refugees who have survived war and genocide. We believe that an inclusive and holistic approach to education is key, especially in communities where young people have been cut off from mainstream schooling.

Our programs offer academic scholarships to refugees, as well as a range of comprehensive, purpose driven initiatives, which promote creative wellbeing and leadership in order to address more sustainable solutions for peace and independence for our young beneficiaries.

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.

During this time we have been able to continue our commitment to the sponsorship of David Erjok at PAC university and also the final stages of the sponsorship for Buoth Dak Gabriel at Kisii University. The board has taken a conscious decision to minimise our Survivors of War 1:1 sponsorships, due to the unfortunate lack of commitment from our students. We are looking to revise this programme to introduce a more vigorous application process and also broaden the project to include educational opportunities for more secondary school students, who will then move onto College and University pending their final results.

In May 2021 we received a generous donation from Choose Love of £10,000. This grant of £10,000 from Choose Love will support Gua Africa's, Gatwisch My Life Is Art Hub, a leadership programme run in Kakuma, Kenya. The project will support 18 young people aged between 13-16 years old who have been orphaned in South Sudan and are now living in Kakuma refugee camp. It will provide them with a safe space to attend a local school and have extra educational classes to complete their Primary School education and ensure a smooth process to Secondary School. The grant will specifically fund the construction of the Hub including building materials, labour furniture and learning materials. As well as classrooms, the Hub will support a shop, the profits of which will help subsidise future project development. This was brought about by the decision during Covid in which the charity could support the community in kakuma more remotely.

Our My Start programming resumed in April of 2022, where we took a small team of 3 personnel to Kakuma Refugee Camp, NW Kenya (consisting of 2 of our Directors Tania Campbell Golding and Susan Mulholland) and conducted an intensive workshop with the My Start Art Collective there, producing designs for an upcoming home ware and art collection to be sold on behalf of the artists to raise funds for their program and also earn money for themselves. During this time we were also able to visit The Gatwisch Hub and see the fantastic progress of the community who had secured the land, built a large classroom to run additional classes for the primary school students, a shop and start planning their library and garden areas.

FINANCIAL REVIEW

Reserves policy

A formal reserves policy was agreed at the 12th May 2012 meeting of the executive committee.

At 30th April 2022 we had total funds of £3,399 of which £2,407 are restricted funds, and a cash balance of £3,532. We remain committed to having a small amount of reserves in place. Our overheads are very small and this minimises any risk of debts being accrued.

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

Report of the Trustees
for the Year Ended 30 April 2022

Trustees

E Jal Jak Gatwitch
Ms T Campbell-Golding
Ms S Mulholland
K Hoque
S Cappallero

Independent Examiner

James Gare FCA DChA
Monahans
Chartered Accountants
Hermes House
Fire Fly Avenue
Swindon
Wiltshire
SN2 2GA

UK Bankers

HSBC
50-52 Kilburn High Road
London
NW6 4HJ

Website

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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 31 January 2023 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 2022.

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.

James Gare FCA DChA
Monahans
Chartered Accountants
Hermes House
Fire Fly Avenue
Swindon
Wiltshire
SN2 2GA

31 January 2023

GUA Africa

Statement of Financial Activities
for the Year Ended 30 April 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	10,925	33,942	44,867	36,800
Investment income	3	1	-	1	1
Total		<u>10,926</u>	<u>33,942</u>	<u>44,868</u>	<u>36,801</u>
EXPENDITURE ON					
Raising funds	4	3,800	-	3,800	-
Charitable activities	5				
Sub-Saharan Africa		<u>5,627</u>	<u>38,941</u>	<u>44,568</u>	<u>34,411</u>
Total		<u>9,427</u>	<u>38,941</u>	<u>48,368</u>	<u>34,411</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	15	<u>1,499</u> <u>(894)</u>	<u>(4,999)</u> <u>894</u>	<u>(3,500)</u> <u>-</u>	<u>2,390</u> <u>-</u>
Net movement in funds		<u>605</u>	<u>(4,105)</u>	<u>(3,500)</u>	<u>2,390</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>387</u>	<u>6,512</u>	<u>6,899</u>	<u>4,509</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>992</u></u>	<u><u>2,407</u></u>	<u><u>3,399</u></u>	<u><u>6,899</u></u>

The notes form part of these financial statements

GUA Africa (Registered number: 06241750)

Balance Sheet
30 April 2022

	Notes	2022 £	2021 £
CURRENT ASSETS			
Stocks	11	200	200
Debtors	12	1,888	5,449
Cash at bank		3,532	3,777
		<hr/>	<hr/>
		5,620	9,426
CREDITORS			
Amounts falling due within one year	13	(2,221)	(2,527)
		<hr/>	<hr/>
NET CURRENT ASSETS		3,399	6,899
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		3,399	6,899
		<hr/>	<hr/>
NET ASSETS		3,399	6,899
		<hr/>	<hr/>
FUNDS	15		
Unrestricted funds		992	387
Restricted funds		2,407	6,512
		<hr/>	<hr/>
TOTAL FUNDS		3,399	6,899
		<hr/>	<hr/>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2022 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 provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 31 January 2023 and were signed on its behalf by:

T Campbell-Golding - Trustee

Notes to the Financial Statements
for the Year Ended 30 April 2022

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 2019)', 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 consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

General information and legal status of the charity

Gua Africa 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. The registered office address and nature of the charity's operations and principal activities can be found in the Trustees' Report.

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

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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.

GUA Africa

Notes to the Financial Statements - continued
for the Year Ended 30 April 2022

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

	2022	2021
	£	£
Donations and income from sales of merchandise	30,028	17,523
Gift aid	1,888	5,449
Sponsorship	12,951	13,828
	<u>44,867</u>	<u>36,800</u>

3. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	1	1
	<u>1</u>	<u>1</u>

4. RAISING FUNDS

Raising donations and legacies

	2022	2021
	£	£
Fundraising consultant	3,800	-
	<u>3,800</u>	<u>-</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6)	Support costs (see note 7)	Totals
	£	£	£
Sub-Saharan Africa	37,163	7,405	44,568
	<u>37,163</u>	<u>7,405</u>	<u>44,568</u>

GUA Africa

Notes to the Financial Statements - continued
for the Year Ended 30 April 2022

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022	2021
	£	£
Promotional and fundraising	-	621
Survivor of war payments	13,619	19,119
Travel and trip costs	7,163	1,982
My Start - fundraising	-	140
My Start - art materials	386	679
Kenyan Student Liaison	3,546	3,332
My Start - assemblies in school	-	250
Gatwitch Hub project costs	12,449	-
	37,163	26,123

7. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Sub-Saharan Africa	3,566	1,699	2,140	7,405
	3,566	1,699	2,140	7,405

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

	2022	2021
	Sub-Saharan Africa	Total activities
	£	£
UK office and telephone	2,469	3,481
Postage and stationery	-	133
Advertising	174	-
Sundries	317	136
Computer expenses	606	761
Bank charges and foreign exchange gain/loss	1,699	1,917
Accountancy and legal fees	2,140	1,860
	7,405	8,288

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2022 nor for the year ended 30 April 2021.

Trustees' expenses

Expenses of £175 were reimbursed to one trustee (2021 - £66 to one trustee).

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	13,673	23,127	36,800
Investment income	1	-	1
Total	13,674	23,127	36,801
EXPENDITURE ON			
Charitable activities			
Sub-Saharan Africa	16,977	17,434	34,411
NET INCOME/(EXPENDITURE)	(3,303)	5,693	2,390
Transfers between funds	(819)	819	-

GUA Africa

Notes to the Financial Statements - continued
for the Year Ended 30 April 2022

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Net movement in funds	(4,122)	6,512	2,390
RECONCILIATION OF FUNDS			
Total funds brought forward	4,509	-	4,509
TOTAL FUNDS CARRIED FORWARD	<u>387</u>	<u>6,512</u>	<u>6,899</u>

10. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 May 2021 and 30 April 2022	<u>1,368</u>
DEPRECIATION	
At 1 May 2021 and 30 April 2022	<u>1,368</u>
NET BOOK VALUE	
At 30 April 2022	<u>-</u>
At 30 April 2021	<u>-</u>

11. STOCKS

	2022 £	2021 £
Stocks	<u>200</u>	<u>200</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Prepayments and accrued income	<u>1,888</u>	<u>5,449</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Accrued expenses	<u>2,221</u>	<u>2,527</u>

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
Current assets	3,212	2,408	5,620	9,426
Current liabilities	(2,220)	(1)	(2,221)	(2,527)
	<u>992</u>	<u>2,407</u>	<u>3,399</u>	<u>6,899</u>

GUA Africa

Notes to the Financial Statements - continued
for the Year Ended 30 April 2022

15. MOVEMENT IN FUNDS

	At 1.5.21 £	Net movement in funds £	Transfers between funds £	At 30.4.22 £
Unrestricted funds				
General fund	387	1,499	(894)	992
Restricted funds				
Child Sponsorship Programmes	6,512	(4,105)	-	2,407
Gatwitch Hub	-	(894)	894	-
	<u>6,512</u>	<u>(4,999)</u>	<u>894</u>	<u>2,407</u>
TOTAL FUNDS	<u><u>6,899</u></u>	<u><u>(3,500)</u></u>	<u><u>-</u></u>	<u><u>3,399</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	10,926	(9,427)	1,499
Restricted funds			
My Start project	4,104	(4,104)	-
Child Sponsorship Programmes	14,838	(18,943)	(4,105)
Gatwitch Hub	15,000	(15,894)	(894)
	<u>33,942</u>	<u>(38,941)</u>	<u>(4,999)</u>
TOTAL FUNDS	<u><u>44,868</u></u>	<u><u>(48,368)</u></u>	<u><u>(3,500)</u></u>

Comparatives for movement in funds

	At 1.5.20 £	Net movement in funds £	Transfers between funds £	At 30.4.21 £
Unrestricted funds				
General fund	4,509	(3,303)	(819)	387
Restricted funds				
My Start project	-	(819)	819	-
Child Sponsorship Programmes	-	6,512	-	6,512
	<u>-</u>	<u>5,693</u>	<u>819</u>	<u>6,512</u>
TOTAL FUNDS	<u><u>4,509</u></u>	<u><u>2,390</u></u>	<u><u>-</u></u>	<u><u>6,899</u></u>

GUA Africa

Notes to the Financial Statements - continued
for the Year Ended 30 April 2022

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	13,674	(16,977)	(3,303)
Restricted funds			
My Start project	250	(1,069)	(819)
Child Sponsorship Programmes	<u>22,877</u>	<u>(16,365)</u>	<u>6,512</u>
	<u>23,127</u>	<u>(17,434)</u>	<u>5,693</u>
TOTAL FUNDS	<u><u>36,801</u></u>	<u><u>(34,411)</u></u>	<u><u>2,390</u></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. This fund also includes donations from 'The Big Give' for Windle International as part of our partnership work with vocational training programs in Kakuma.

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.

Gatwitch Hub - grants received to fund a leadership programme run in Kakuma, Kenya. The project will support 18 young people aged between 13-16 years old who have been orphaned in South Sudan and are now living in Kakuma refugee camp.

Transfers between funds

£894 has been transferred from unrestricted funds to the Gatwitch Hub fund to cover the deficit on this fund.

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 April 2022.