

**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 30 April 2024**  
**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 2024**

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**Report of the Trustees**  
**for the Year Ended 30 April 2024**

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 2024. 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.

We primarily work in Kenya offering education to refugees who have survived war and genocide. We believe that a holistic approach to education is key, especially in communities where young people have been cut off from mainstream schooling.

We provide inclusive and holistic educational, wellbeing and leadership programming in safe spaces where diversity of people with wide ranging skills, talents and creativity are shared, nurtured, and celebrated and in order to address more sustainable solutions for peace and independence for our young beneficiaries.

Our current work is focused on educational opportunities for refugees. This includes an extensive educational program at our Gatwich Hub in Kakuma Refugee Camp, NW Kenya and our partnership with My Start who also deliver high quality creative art workshops and vocational training at the camp too.

**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.

**Report of the Trustees**  
**for the Year Ended 30 April 2024**

**OBJECTIVES AND ACTIVITIES**

**Strategic Objectives of Our Projects**

**Gatwitch Hub**

Since 2019 we have been working with over 400 youth at our inaugural Gatwitch Hub; a refugee led project space at the heart of the South Sudanese community in Kakuma Refugee camp, Kenya. We are committed to developing it as a safe space for our beneficiaries, which will eventually be self-sustaining, supporting them with their wide ranging skills including academics, vocational, wellbeing, leadership and creativity.

**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.

Provide Emergency Response if needed.

**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 act 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 2024**

**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 to address more sustainable solutions for peace and independence for our young beneficiaries.

Our work focuses on the students from 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. Many of these are living in Kakuma Refugee Camp.

**Survivors of War Programme**

During this time, our student Buoth Dak Gabriel finally graduated at Kisii University. We continued to support two South Sudanese refugees from Kakuma Refugee Camp, Thomas Lobura and Kevin Katchewan with their finals studies and transition into the work place in Nairobi, Kenya. Kevin graduated with a 2:2 from Nairobi University in Business and Thomas is completing his vocational training in education and early years.

Through the support of an independent sponsor, we are also supporting two vulnerable South Sudanese children, aged 5 and 11 years old with their schooling and housing.

We are still revising the Survivors of War programme with a new criterion, broadening the project to include educational opportunities for more secondary school students. Through our partner charity Gua Kenya which facilitates most of our programming, we held two fundraisers in Nairobi, Kenya and funds directly raised from Gua Kenya assisted with sponsorships with a partner school in Uganda through a charity called NIDO.

**Survivors of War: Sudan emergency bus response.**

As the war in Sudan broke out in May 2023, thousands of South Sudan nationals living in the neighbouring country of Sudan and in particular the capital City Khartoum were stranded and at the mercy of being killed or hurt. Unlike other nationals, South Sudan didn't send any support to help those flee the conflict. Our founder Emmanuel Jal responded quickly to the call of those needing emergency support and we arranged private donor funding of over £14,000 as well as two grants from Choose Love which exceeded just over £22,000 to arrange private buses and security to allow those who were most vulnerable (mainly women and children) to evacuate quickly and seek refuge back in South Sudan and neighbouring refugee camps. This took place from June to November 2023.

**Gatwitch Hub**

We completed the £20,000 GBP grant from Choose Love for the Gatwitch Hub in August 2023. The donation was used to cover the cost of an additional classroom, staff salaries, basic utilities and the running cost of additional activities and classes. We finally installed a water tank and tap to complete the water connection for the hub and create the start of our

We received an extra grant in March 2024, which backdated some of our costs from 2023, for art programming for My Start, increased art workshops at the Gatwitch Hub, extra dance classes, extra yoga classes, IT classes, and educational programming. This will continue into 2025 with a garden space, more reading books, Early Years programming etc. This also went towards a site visit for updated safeguard training and specialised training in Women's leadership and Early Years.

Ongoing programming and support:

Remedial classes - Academic support classes for Primary school students entering Secondary School.

Progress/Achievements

- 1: Providing learning support for pupils who have been struggling and under performing, we have seen outstanding impact with the pupils excelling academically and socially at school despite previous dismal performance.
- 2: Building strong relationships with parents, carers and colleagues to create a positive and inclusive learning environment in Kakuma 4.
- 3: Encouraging pupils through enrichment programming, this is underpinned by celebrating their culture and heritage by engaging them in workshops led by motivational speakers.
- 4: Increased use of Gatwitch library to introduce young students, women and parents to the concepts of reading. New books were donated, shelving and a secure safe space to distribute books from.

**Progress**

Yoga /Dance classes developed and continued as the 2nd classroom was completed.

1. For physical and mental health: yoga and dance improve flexibility and range of motion, which can enhance athletic performance and prevent injuries. It also strengthens muscles and improves muscle tone, supporting proper body alignment and core strength. Further to this is the mental health scaffolding these activities provide.

**Report of the Trustees**  
**for the Year Ended 30 April 2024**

2. We have been able to create awareness for coming together for peace and love for youths through the transformation of teaching yoga and dance. We have special classes for women/ girls and men/ boys conducted throughout the weekend.
3. Previous to the launch of Yoga and dance classes in Kakuma 4 at the Gatwisch Hub, the community viewed and believed that all physical training was meant for men/boys. Through this programming, the community has understood and embraced physical exercise and mental well-being can be for both sexes. Classes for all genders are over subscribed.
4. Physical exercise - yoga and dance -in Kakuma is quite unique. Yoga and dance have been engaged mostly by the youth, and impact includes seeing a reduction of the rate of crime in the area.
5. Trauma is widespread in Kakuma 4 and the majority of young people have experienced and continue to experience stressful events. These classes help to manage the effects of trauma.. By doing so we were able to support the growth of resilience, emotional control, and self-esteem with our beneficiaries.
6. Through our yoga training we have been able to involve community leaders, elders, and other clan leaders to be part of the Gatwisch mission and vision in ensuring that all the all interested parties benefit equally.
7. Through this program refugee teachers and trainers are employed, helping them sustain their families.
8. Yoga training has helped to unite individuals and families. Staff working at Gatwisch Club have come from diverse backgrounds and have also acquired further training and experience.
9. Increased art programming with My Start and Art workshops at the Hub throughout holiday periods has increased the engagement, creativity and pride in the space. New bean bags, floor mats, bold outside murals, environmental wall hangings and the implementation of a garden has offered much needed vibrancy to the educational environment and space, making it more appealing to young children and safer to outsiders from the harsh climate and circumstances at the camp.
10. Art programming provides opportunities for young people including My Start Alumni to develop their teaching skills, we provide training and support and run a rotational scheme ensuring a wide range of tutors and teachers have opportunity to partake in this program both as teachers and students.

Increased activity and performance at the hub: Due to our wider programming, we've been able to offer activities which are close to Founder Emmanuel Jal's principles as an artist, peace ambassador and educator. His fundamental belief of engaging young people through activities which promote their inner peace and wellbeing has come into fruition. The refugee community in Kakuma 3 have access to core educational support through crucial elementary (class 6 & 8 classes) which focus on improving performance for students who are transitioning to secondary school, as well as activities which promote a holistic education.

Education in Kakuma is still limited, classrooms are over stretched, and there is little opportunity for young people to engage with activities outside the core curriculum. The elementary classes now provide more hands-on teaching, focused support to those who need it and activities which create a more rounded individual. Young people at the camp are often idle and lack purpose and drive due to their circumstances. Left open to boredom and suffering from trauma, youth can be prone to substance abuse and violence. Emmanuel is not only a strong role model for his community but the pillars of learning he was able to use for his own purpose and positivity are now on offer to others. We've noticed a considerable shift with young men (ages 12-20) in the area, children and mothers.

Increased confidence with the teachers & instructors. Employment for the teachers and instructors in the community has been key to its success. All the teachers are refugees and their ability to earn money from their skills has grown their confidence and improved positivity for all involved. Refugees can be trained in Kakuma camp, but it can be tricky to be engaged in meaningful employment. Our elementary teachers, yoga, art and dance instructors have benefited enormously in being able to share their skills, and further their training through strategic support from GUA's educational experts. There has been further support for teacher training through safeguard training and online teacher training which has also been offered by GUA. This has helped the teachers gain further qualifications and expertise. The onsite café has also been employed for catering and snacks for events and also for the students taking part in the elementary classes.

The hub as a whole and the welcoming library area has formed a creative and safe space for everyone in the community to socialise, learn and come together. In the harsh environment of Kakuma 3, (average of 43-degree heat), the space has become a sanctuary for the community and a positive environment for all ages.

**Impact - numbers of people helped**

Participants: average students and participants a week.

- 30 - yoga (2 classes per week)
- 40 - 2 remedial classes for primary school (4 classes per group per week)
- 20 - IT classes - scheduled twice a week
- 60 - dance (2 classes per week)
- 40 - people using the library

190 people on average per week but it's open to around 400 different people using the hub each month.

+ Holiday art workshop

**Report of the Trustees**  
**for the Year Ended 30 April 2024**

40 - 2 different groups (4 - 8 years old and 8-16 years) for 2 - 4 - 8 weeks depending on the holiday period.

**Employed-** 10 people have been able to earn a refugee incentive through their work at Gatwitch [6 teachers, 1 support staff, 1 caterer, 1 manager and 1 field manager]

**Library volunteer.**

Students- 10 - 16 years.

Participants: 4 - 50 years.

**Nationalities-** South Sudanese- [Nuer, Dinka] Ugandans, Kenyans

**Ethnic groups-**Dinka, Nuer, Turkana,

**Educational impact**

- Students can read and write effectively.
- The transition of students to the next level was witnessed- from Class Eight to Form1.
- The most vulnerable students who had no families or support were able to access good quality education.
- Students' attitude to education was effectively managed positively.

- Social emotional impact

- The students/parents/beneficiaries in our learning centers bonded with each other well.

**- Wellbeing benefits and impact**

- The living standards for the families working in Gatwitch Hub have generally improved as they are in a position to earn money.

Areas of challenge - how these were improved / worked upon

- Yoga mats- need to be replaced.
- New flooring
- Staff office & Store- very important for our team.
- Toilets- needs improvement.
- Power [solar] - it's not working effectively. The grid now needs to be replaced.
- More internet power
- More laptops for IT classes
- Seating area for garden use

Through a new development fund from Choose Love received in August 2023, \$30,000 (just over £23,000 GBP) committed for 2 years, we have been able to hire a new Development Manager and commit more resources to media, and marketing. This has also helped us raise the pay for our GUA Africa liaison in Kakuma to support our ever increasing programming on the ground at the camp, buy new laptops and printers for the hub and staff. This has supported our progress with applying for more funding and grants, and opening up the charity to more donors.

**My Start Project**

**Overview of activities:**

**June 2023**

**Refugee week**

As part of the My Start programming, the project does outreach advocacy in UK schools bringing art work and exhibitions into schools for young students to engage and learn about Kakuma and refugees living there, through their own expression.

My Start conducted talks and workshops at The Hall Middle School, Hampstead. Whole School assembly (400 boys) and then year 8 workshops (120 boys) focusing on creating football logo designs that were initiated and modelled by young boys in Kakuma.

Talks and workshops at Dulwich College-Junior. Whole school assembly (300 boys) and then year 4 workshops (120 students split within 4 classes) creating map art work inspired by artwork from Kakuma.

**September 2023-January 2024**

A-level jewellery project-Dulwich College Sixth form

2 classes of 15 students. My Start led workshops based on a talk entitled 'How do you retain culture and identity in a refugee camp? The talk explored and examined the individual cultural identities and backgrounds of the multinational backgrounds from Kakuma and the collective refugee identity and sought to represent it in a jewellery collection that the students would make as part of their A-level coursework. All students created 2/3 pieces of jewellery inspired by Kakuma culture and sold it over the Christmas period to raise funds for My Start. £800-£900 was raised.

**November 2023**

**Kakuma Trip:** Teachers and facilitators: Oona Brutton, Amy Campbell Golding, Aaron Bevan Bailey: 10 days.

**Report of the Trustees**  
**for the Year Ended 30 April 2024**

Amy Campbell Golding- qualified art teacher and director of My Start Project

Oona Brutton-maker and set designer who has worked with renowned artists such as Yinka Sharinobe and leading fashion and textile designers.

Oona outcomes-hand painted wooden shop signs and model boda bikes made using wire, modroc and finished with acrylic paint.

Aaron Bevan Bailey-artist and filmmaker-london based of mixed Scottish and Jamaican heritage. Aaron is a well known portrait artist who has exhibited at the National Portrait Gallery and collaborated in the mayor's Black Lives Matter campaigns and contributed to an exhibition created by young black British artists to celebrate Netflix's recent release of the Top Boy series. His painting reflects the changing boundaries of race, environment, identity and anonymity. The work created in Aaron's workshops stretched the boys into a new calibre of fine art painting, which resulted in very high level works. Each student completed a final canvas portrait, observed from real life, and some of which have already sold.

2 groups:

1. Art Collective (led by Aaron) 30 boys, mixed ethnicity and background, aged 16-21 years. Life drawing and fine painting-canvas.
2. Second group (led by Oona) 30 younger children, mixed ethnicity and background, aged 8 years to 16 years. Boda sculptures and fantasy shop designs and signs.

**January 2024 Lamu Projects**

Ubanufi Art Centre, Shela.

Led by Tania CG and Oona Brutton-boat sculptures and postcards to Kakuma. 40 children aged 5 to 14 years.

**Anidan Children's Home, Lamu, Art centre.**

Led by Nigerian artist Aize Muhammed Paul and Amy CG. 'Hidden Treasure project'-looked at artwork created in Kakuma on the same theme-the idea of normal, everyday objects such as spoons and wheelbarrows, holding high value, and creating miniature still life paintings of these object to elevate their visual and aesthetic appeal. The children at Anidan replicated the project and produced mini acrylic paintings of their favourite object of choice eg: a spoon, a comb, a paintbrush etc. Children also created joint collaged tree pictures depicting their hopes and dreams for the future. All artwork was based on work created in Kakuma and the students learnt about Kakuma and the children living there.

**January 2024**

Postcard project, Kings and Queens of Home, Kibera, Nairobi.

A group of 20 students, aged between 6 and 14 years, kickstarted a postcard exchange. They wrote a card about themselves to both children in Kakuma and children in London.

**March/April 2024**

Wonderboys Kakuma Project-Art Collective (30 boys aged between 16-21 years) led by Aize Muhammed Paul and Amy CG

10 days

Boys created artwork based on Aize's photography, exploring the themes of self-identity, boyhood and manhood. They created a body of experimental drawings, painting, and mixed media pieces that led into a final exhibition of 35 completed final pieces.

A book was produced on the project later in the year by Italian publishing house-Paint it Black.

A separate group of 20 students (aged 10-13 years, mixed ethnicities, from Unity Primary School, Kakuma 1, received postcards from Kibera. They replied to their messages and added messages to students in London. These postcards then later travelled back to the UK and were handed to students at the Hall School for Refugee Week 2024. Every student involved was able to answer questions they were asked about their lives, ask questions themselves, talk about who they were and where they were from and decorate/paint one side with pictures of where they lived.

**Artwork sold:** we have sold about 15 papier mache pots. 8 were sold to a Canadian refugee project that wanted to exhibit the work in Montreal. Others were sold to private buyers. I also sold 3 paintings created in the Aaron BB workshops. All money raised was given directly to the artists to aid their education.

**FINANCIAL REVIEW**

**Reserves policy**

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

At 30th April 2024 we had total funds of £11,018 of which £15,724 are restricted funds. The cash balance was £13,457. 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.



**Report of the Trustees**  
**for the Year Ended 30 April 2024**

**FINANCIAL REVIEW**

**Going concern**

At 30 April 2024, the charity had negative unrestricted funds. Since the year end unrestricted donations have been received to replenish reserves. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern. The charity 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**

84 Buchanan Gardens  
LONDON  
NW10 5AE

**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**

[www.gua-africa.org](http://www.gua-africa.org)

**Email**

[tanya@gua-africa.org](mailto:tanya@gua-africa.org)

GUA Africa (Registered number: 06241750)

Report of the Trustees  
for the Year Ended 30 April 2024

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 31/01/2025 and signed on its behalf by:

TFC Campbell-Golding  
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 2024.

**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

Date: 31 January 2025 .....

**GUA Africa**

**Statement of Financial Activities**  
**(Incorporating an Income and Expenditure Account)**  
**for the Year Ended 30 April 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	6,619	108,553	115,172	62,118
Investment income	3	28	-	28	33
<b>Total</b>		<u>6,647</u>	<u>108,553</u>	<u>115,200</u>	<u>62,151</u>
<b>EXPENDITURE ON</b>					
Raising funds	4	-	6,212	6,212	724
<b>Charitable activities</b>	5				
Sub-Saharan Africa		9,179	95,422	104,601	58,195
<b>Total</b>		<u>9,179</u>	<u>101,634</u>	<u>110,813</u>	<u>58,919</u>
<b>NET INCOME/(EXPENDITURE)</b>					
Transfers between funds	14	(2,532)	6,919	4,387	3,232
		<u>(2,616)</u>	<u>2,616</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<u>(5,148)</u>	<u>9,535</u>	<u>4,387</u>	<u>3,232</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		442	6,189	6,631	3,399
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>(4,706)</u></u>	<u><u>15,724</u></u>	<u><u>11,018</u></u>	<u><u>6,631</u></u>

The notes form part of these financial statements

GUA Africa (Registered number: 06241750)

Balance Sheet  
30 April 2024

	Notes	2024 £	2023 £
<b>CURRENT ASSETS</b>			
Stocks	11	200	200
Cash at bank		13,457	8,831
		<u>13,657</u>	<u>9,031</u>
<b>CREDITORS</b>			
Amounts falling due within one year	12	(2,639)	(2,400)
		<u>11,018</u>	<u>6,631</u>
<b>NET CURRENT ASSETS</b>			
		<u>11,018</u>	<u>6,631</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		11,018	6,631
<b>NET ASSETS</b>			
		<u>11,018</u>	<u>6,631</u>
<b>FUNDS</b>			
	14		
Unrestricted funds		(4,706)	442
Restricted funds		15,724	6,189
		<u>11,018</u>	<u>6,631</u>
<b>TOTAL FUNDS</b>			
		<u>11,018</u>	<u>6,631</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2024 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 31/01/2025 and were signed on its behalf by:

*T Campbell-Golding*  
T Campbell-Golding - Trustee



**Notes to the Financial Statements**  
**for the Year Ended 30 April 2024**

**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**

At 30 April 2024, the charity had negative unrestricted funds. Since the year end unrestricted donations have been received to replenish reserves. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern. The charity overheads are very small and this minimises any risk of debts being accrued.

**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.

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 April 2024**

**1. ACCOUNTING POLICIES - continued**

**Fund accounting**

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

**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**

	2024	2023
	£	£
Donations and income from sales of merchandise	111,523	34,389
Sponsorship	3,649	27,729
	115,172	62,118

**3. INVESTMENT INCOME**

	2024	2023
	£	£
Deposit account interest	28	33
	28	33

**4. RAISING FUNDS**

**Raising donations and legacies**

	2024	2023
	£	£
Staff costs	6,212	-
Merchandise for resale	-	724
	6,212	724

**GUA Africa**

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 April 2024**

**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 6) £	Support costs (see note 7) £	Totals £
Sub-Saharan Africa	91,110	13,491	104,601

**6. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	2024 £	2023 £
Survivor of war payments	23,979	5,957
Travel and trip costs	19,072	9,032
My Start - workshop materials	498	23
My Start - fundraising	-	355
My Start - art materials	2,155	3,184
Kenyan Student Liaison	-	4,044
Gatwitch Hub project costs	172	13,042
Humaniti Football Tournament	-	9,520
Gua Kenya NGO project costs	45,234	859
	<u>91,110</u>	<u>46,016</u>

**7. SUPPORT COSTS**

	Management £	Finance £	Governance costs £	Totals £
Sub-Saharan Africa	9,791	810	2,890	13,491

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

	2024 Sub-Saharan Africa £	2023 Total activities £
Trustees' fees	4,800	-
UK office and telephone	4,596	6,245
Advertising	23	333
Sundries	113	974
Computer expenses	259	354
Bank charges and foreign exchange gain/loss	810	1,479
Accountancy and legal fees	2,890	2,794
	<u>13,491</u>	<u>12,179</u>

**8. TRUSTEES' REMUNERATION AND BENEFITS**

	2024 £	2023 £
Trustees' fees	4,800	-

The trustee, T Campbell-Golding, received remuneration of £400 a month as the Director of the charity.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 April 2024 nor for the year ended 30 April 2023.



**GUA Africa**

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 April 2024**

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	10,222	51,896	62,118
Investment income	18	15	33
<b>Total</b>	10,240	51,911	62,151
<b>EXPENDITURE ON</b>			
Raising funds	724	-	724
<b>Charitable activities</b>			
Sub-Saharan Africa	10,067	48,128	58,195
<b>Total</b>	10,791	48,128	58,919
<b>NET INCOME/(EXPENDITURE)</b>	(551)	3,783	3,232
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	992	2,407	3,399
<b>TOTAL FUNDS CARRIED FORWARD</b>	441	6,190	6,631

**10. TANGIBLE FIXED ASSETS**

		Computer equipment £
<b>COST</b>		
At 1 May 2023 and 30 April 2024		1,368
<b>DEPRECIATION</b>		
At 1 May 2023 and 30 April 2024		1,368
<b>NET BOOK VALUE</b>		
At 30 April 2024		-
At 30 April 2023		-

**11. STOCKS**

	2024 £	2023 £
Stocks	200	200

**GUA Africa**

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 April 2024**

**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Accrued expenses	2,639	2,400

**13. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted funds	Restricted funds	2024 Total funds	2023 Total funds
	£	£	£	£
Current assets	(2,067)	15,724	13,657	9,031
Current liabilities	(2,639)	-	(2,639)	(2,400)
	<u>(4,706)</u>	<u>15,724</u>	<u>11,018</u>	<u>6,631</u>

**14. MOVEMENT IN FUNDS**

	At 1.5.23	Net movement in funds	Transfers between funds	At 30.4.24
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	442	(2,532)	(2,616)	(4,706)
<b>Restricted funds</b>				
My Start project	-	(991)	991	-
Gatwitch Hub	6,189	(6,189)	-	-
Research travel trip	-	41	-	41
Development and staff costs	-	6,018	-	6,018
Choose Love - Emergency Response - Bus	-	(1,625)	1,625	-
Choose Love - Gatwitch Hub Climate Change and Education	-	9,647	-	9,647
Choose Love - Emergency Response - refugees	-	18	-	18
	<u>6,189</u>	<u>6,919</u>	<u>2,616</u>	<u>15,724</u>
<b>TOTAL FUNDS</b>	<u>6,631</u>	<u>4,387</u>	<u>-</u>	<u>11,018</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	6,647	(9,179)	(2,532)
<b>Restricted funds</b>			
My Start project	2,669	(3,660)	(991)
Child Sponsorship Programmes	3,642	(3,642)	-
Gatwitch Hub	-	(6,189)	(6,189)
Research travel trip	9,989	(9,948)	41
Development and staff costs	23,518	(17,500)	6,018
Emergency Relief Program - Bus	14,080	(14,080)	-
Choose Love - Emergency Response - Bus	21,176	(22,801)	(1,625)
Choose Love - Gatwitch Hub Climate Change and Education	23,181	(13,534)	9,647
Choose Love - Emergency Response - refugees	10,298	(10,280)	18
	<u>108,553</u>	<u>(101,634)</u>	<u>6,919</u>
<b>TOTAL FUNDS</b>	<u>115,200</u>	<u>(110,813)</u>	<u>4,387</u>

**GUA Africa**

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 April 2024**

**14. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.5.22 £	Net movement in funds £	At 30.4.23 £
<b>Unrestricted funds</b>			
General fund	992	(550)	442
<b>Restricted funds</b>			
Child Sponsorship Programmes	2,407	(2,407)	-
Gatwitch Hub	-	6,189	6,189
	<u>2,407</u>	<u>3,782</u>	<u>6,189</u>
<b>TOTAL FUNDS</b>	<u>3,399</u>	<u>3,232</u>	<u>6,631</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	10,240	(10,790)	(550)
<b>Restricted funds</b>			
My Start project	3,554	(3,554)	-
Child Sponsorship Programmes	28,357	(30,764)	(2,407)
Gatwitch Hub	20,000	(13,811)	6,189
	<u>51,911</u>	<u>(48,129)</u>	<u>3,782</u>
<b>TOTAL FUNDS</b>	<u>62,151</u>	<u>(58,919)</u>	<u>3,232</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 Kakum.

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.

Research travel trip - funding for a Trustees travel trip to Cambodia for research purposes and possible collaborations.

Development and staff costs - funding for hiring of a new development Manager and running costs

Emergency Relief Program - Bus - private donation for the Emergency Relief program we had evacuating South Sudanese Refugees from Sudan.

Choose Love - Emergency Response - Bus - funding for the Emergency Relief program we had evacuating South Sudanese Refugees from Sudan.

Choose Love - Gatwitch Hub Climate Change and Education - funding for the Gatwitch Hub

**GUA Africa**

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 April 2024**

**14. MOVEMENT IN FUNDS - continued**

Choose Love - Emergency Response - Refugees - funding for the Emergency Relief program we had evacuating South Sudanese Refugees from Sudan.

**Transfers**

Transfers have been made to cover deficits on restricted funds.

**15. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 April 2024.