

**REGISTERED COMPANY NUMBER: 06241750 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1123840**

**Report of the Trustees and**  
**Unaudited Financial Statements For The Year Ended**  
**30 April 2012**  
**for**  
**GUA Africa**

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

**GUA Africa**

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**for the Year Ended 30 April 2012**

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## GUA Africa

### Report of the Trustees for the Year Ended 30 April 2012

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 2012. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

#### **Foreword by Trustee Ruth Gumm**

Gua Africa's mission is to provide educational opportunities to those who would otherwise be denied. Our work focusses on the newly independent state of South Sudan, and with the young victims of its' long running civil war.

Over 30 students are supported by our Survivors of War programme which is based in Nairobi Kenya. The funding for this programme comes from some 60 individual sponsors based in many different countries worldwide, who are linked to a particular student and receive regular feedback on their progress. The global financial crisis has had an undoubted impact with a number of sponsors having to withdraw for personal reasons. When this happens we have to seek replacement sponsors as quickly as possible. The relationship with these sponsors is critical to our success and the dedication of some of them is remarkable, enabling us to keep students in school when they might otherwise have had to leave. The successes that our students have achieved this year, and the fact that some of them are now returning to South Sudan with a professional qualification ready to start a new career, tells us that the programme is very valid and worthwhile. That has been recognised by an international TV company who, in making a film about our founder Emmanuel Jal, chose to feature interviews with three of our students in a documentary which was broadcast across Latin America.

The effect of independence in South Sudan, whilst a cause for celebration to its citizens, has posed some real challenges both practically and financially. All former passports are invalid and many of our students in higher education in Kenya will have to travel to South Sudan to obtain a new passport in order to continue studying. This carries a high cost and will continue to be a pressure throughout the coming year.

Equally, independence has actually made development in South Sudan more difficult than before, as the new country struggles to construct its' new constitution, laws and government amid continuing arguments over its' oil and other resources. Inflation has run at over 50%, fuel and food shortages have continued for much of the year, and Unity State, where our Emma Academy project is based, has seen sporadic episodes of conflict and insecurity.

Whilst the need for a new High School remains as desperate as ever, it has therefore been necessary to wait until things are more stable before progressing further with the project. Although this is frustrating, we see it as financially prudent and prefer to plan carefully so that mistakes are not made which might affect the long term viability of the school. Our commitment to the local community and to the Emma Academy project remains undiminished.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

06241750 (England and Wales)

##### **Registered Charity number**

1123840

##### **Registered office**

170 Ermin Street  
Stratton St Margaret  
SWINDON  
Wiltshire  
SN3 4NE

##### **Trustees**

E Jal Jak Gatwich  
Mrs R Gumm  
J McCune

##### **Company Secretary**

Miss O Davies

## GUA Africa

### Report of the Trustees for the Year Ended 30 April 2012

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Independent Examiner**

S G Fraser  
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](http://www.gua-africa.org)

##### **Email**

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

#### **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.

##### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

#### **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.

## GUA Africa

### Report of the Trustees for the Year Ended 30 April 2012

#### **OBJECTIVES AND ACTIVITIES**

##### **Strategic Objectives of Our Projects**

##### **Emma Academy Project**

Phase 1 - Improve the quality and capacity of the educational facilities at the Leer Primary School. COMPLETED

Phase 2 - Construct an Educational Academy site which will include:-

Secondary school (10 classrooms)

Dining room

Kitchen

Boarding accommodation (4 dormitories - 2 boys, 2 girls)

Toilet blocks

Sports pitches

NB: It is now likely that construction will be incremental, starting with 4 classrooms initially.

##### **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

##### **Kariobangi School Project**

Facilitate the ongoing sponsorship (from individual sponsors) that enables the children to continue attending the Kariobangi School in the Mathare slum district of Nairobi, Kenya. Gradually reduce this programme as each child completes primary school, enabling sponsors to transfer their funding directly to the Mathare Community Organisation who run the local schools.

## GUA Africa

### Report of the Trustees for the Year Ended 30 April 2012

#### **ACHIEVEMENT AND PERFORMANCE**

##### **2011-2012 Activities and Performance**

In 2011-2012 the number of children being supported under our child sponsorship programmes remained stable after a sizeable increase the previous year. By April 2012 we were supporting over 30 young students in our Survivors of War programme, with some graduating during the year therefore enabling others to join the programme. The vast majority are based in and around Nairobi, Kenya. We have had a change of employee in Nairobi and believe that the new incumbent, who has a wealth of experience in education, will be able to provide a higher level of expertise and support to the students.

Rather than increase the numbers coming in to the programme, we have chosen to ensure that we can fully support our existing students on into Higher Education and guide them in their journey into adulthood. Several have returned back to South Sudan where they have undergone work attachments as part of their University courses, the most notable of which saw a medical student work for 2 months in an MSF hospital, finishing with a glowing recommendation and open invitation to return when qualified. Another student has won a full scholarship to New York University in Abu Dhabi, where he will commence studying Mechanical Engineering in September.

We have taken the decision to gradually scale back the Kariobangi School programme which is run in partnership with a local organisation in Nairobi named Mathare Community Outreach. This is so that we can concentrate our effort and resources on our work with the South Sudanese, who are served less well by the NGO community. All sponsorships are continuing until the child completes primary school, at which time we will offer the sponsor the option of continuing to support the child directly with Mathare Community Outreach.

Two field trips to Nairobi took place this year, to visit the Survivors of War and Kariobangi programmes. During these visits the new local employee was appointed, and the filming of the documentary film was facilitated. We did not visit South Sudan this year, this was due partly to the local instability but also as there was no construction taking place during this time which would have warranted the expenditure. However we did facilitate a visit by an American organisation named EPHAS who ran a very successful two week educational project in the Mary John School where we built 5 new classrooms last year.

Meanwhile we are working very hard both here and in South Sudan to research the best construction methods, considering our options for purchasing and transporting materials in order to reach the stage where we have a firm and detailed budget which can be sent to potential funders.

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The Trustees recognise that for good governance a formal reserves policy should be in place and work is underway to complete this in the coming year.

## GUA Africa

### Report of the Trustees for the Year Ended 30 April 2012

#### **FINANCIAL REVIEW**

##### **Principal funding sources**

Our total income for this year was £121,100 with £66,854 of that amount being payments from sponsors for the Survivors of War and Kariobangi sponsorship programmes. This has increased significantly as a percentage of total income.

One major donor who covers the costs of running the main student accommodation in Nairobi also made a one-off donation of £10,000 towards the programme. The generosity and support of this donor enabled us to recover from some local challenges with minimal disturbance to students.

A grant of £7500 was received as part of the 3 year Teacher Training scheme funded by SDL Foundation. This funds 5 students undergoing teacher training in Kenya who will later be employed at the Emma Academy in South Sudan.

Our founder Emmanuel Jal launched his new Lose To Win campaign which he hopes will raise significant funding for the Emma Academy project. The campaign also supports two other charities who work in Africa. Donors can choose which charity to support, or can make general donations which are split between GUA Africa and the other two charities. To date £7,815 has been raised for the Emma Academy project from this campaign.

The remainder of our income continues to come from a host of individuals, clubs and schools around the world using a wide variety of methods and ideas to raise funds. We are very grateful to them all for their continued support. Individual supporters in Edinburgh, Australia and Canada have given of their time and resources incredibly generously, and a GUA Africa ceilidh in Edinburgh looks set to become an annual event. At time of writing we are also planning for our first eBay auction with items having been donated by a number of UK celebrities.

#### **2012-13 GOALS**

1. To have completed budgetary planning for the Emma Academy and have identified potential funding.
2. To continue to develop the Survivors of War programme, attempting to identify potential scholarships and partnerships with educational institutions.
3. To maintain the Kariobangi School sponsorship programme whilst facilitating a smooth transition for exiting sponsors and students.

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

#### **ON BEHALF OF THE BOARD :**

Mrs R Gumm - Trustee

29 January 2013

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

I report on the accounts for the year ended 30 April 2012 set out on pages seven to thirteen.

**Respective responsibilities of trustees and examiner**

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
  - to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

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

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

29 January 2013

**GUA Africa**

**Statement of Financial Activities**  
**for the Year Ended 30 April 2012**

	Notes	Unrestricted funds £	Restricted funds £	2012 Total funds £	2011 Total funds £
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from generated funds</b>					
Voluntary income		36,529	84,570	121,099	119,358
Activities for generating funds	2	-	-	-	2,316
Investment income	3	1	-	1	12
<b>Total incoming resources</b>		<u>36,530</u>	<u>84,570</u>	<u>121,100</u>	<u>121,686</u>
<b>RESOURCES EXPENDED</b>					
<b>Costs of generating funds</b>					
Fundraising trading: cost of goods sold and other costs		275	-	275	1,654
<b>Charitable activities</b>					
Sub-Saharan Africa		41,436	82,615	124,051	136,964
<b>Governance costs</b>		<u>1,440</u>	<u>-</u>	<u>1,440</u>	<u>2,309</u>
<b>Total resources expended</b>		<u>43,151</u>	<u>82,615</u>	<u>125,766</u>	<u>140,927</u>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		<u>(6,621)</u>	<u>1,955</u>	<u>(4,666)</u>	<u>(19,241)</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		781	5,414	6,195	25,436
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>(5,840)</u></u>	<u><u>7,369</u></u>	<u><u>1,529</u></u>	<u><u>6,195</u></u>

The notes form part of these financial statements

**GUA Africa**

**Balance Sheet**  
**At 30 April 2012**

	Notes	2012 £	2011 £
<b>CURRENT ASSETS</b>			
Stocks		250	525
Cash at bank		7,446	10,181
		<hr/>	<hr/>
		7,696	10,706
 <b>CREDITORS</b>			
Amounts falling due within one year	7	(6,167)	(4,511)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		1,529	6,195
		<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		1,529	6,195
		<hr/>	<hr/>
<b>NET ASSETS/(LIABILITIES)</b>		1,529	6,195
		<hr/> <hr/>	<hr/> <hr/>
 <b>FUNDS</b>			
Unrestricted funds	9	(5,840)	781
Restricted funds		7,369	5,414
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		1,529	6,195
		<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

**GUA Africa**

**Balance Sheet - continued**

**At 30 April 2012**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2012.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 30 April 2012 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 small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on 29 January 2013 and were signed on its behalf by:

Mrs R Gumm -Trustee

The notes form part of these financial statements

## GUA Africa

### Notes to the Financial Statements for the Year Ended 30 April 2012

#### 1. ACCOUNTING POLICIES

##### **Accounting convention**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

##### **Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

##### **Resources expended**

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.

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.

#### 2. ACTIVITIES FOR GENERATING FUNDS

	2012	2011
	£	£
Sales	-	2,316
	<u>          </u>	<u>          </u>

#### 3. INVESTMENT INCOME

	2012	2011
	£	£
Deposit account interest	1	12
	<u>          </u>	<u>          </u>

**GUA Africa**

**Notes to the Financial Statements - continued  
for the Year Ended 30 April 2012**

**4. NET INCOMING/(OUTGOING) RESOURCES**

Net resources are stated after charging/(crediting):

	2012	2011
	£	£
Depreciation - owned assets	-	225
	<u>          </u>	<u>          </u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There was no trustees' remuneration or other benefits for the year ended 30 April 2012 nor for the year ended 30 April 2011.

**Trustees' Expenses**

During the year travel expenses totalling £255 (2011 - £nil) were re-imbursed to trustees.

**6. TANGIBLE FIXED ASSETS**

	Computer equipment £
<b>COST</b>	
At 1 May 2011 and 30 April 2012	<u>1,368</u>
<b>DEPRECIATION</b>	
At 1 May 2011 and 30 April 2012	<u>1,368</u>
<b>NET BOOK VALUE</b>	
At 30 April 2012	<u>          </u>
At 30 April 2011	<u>          </u>

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

	2012	2011
	£	£
Bank loans and overdrafts	4,200	-
Other creditors	-	2,171
Accrued expenses	1,967	2,340
	<u>6,167</u>	<u>4,511</u>

**GUA Africa**

**Notes to the Financial Statements - continued  
for the Year Ended 30 April 2012**

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

	Unrestricted funds £	Restricted funds £	2012 Total funds £	2011 Total funds £
Current assets	250	7,446	7,696	10,706
Current liabilities	(6,090)	(77)	(6,167)	(4,511)
	<u>(5,840)</u>	<u>7,369</u>	<u>1,529</u>	<u>6,195</u>

**9. MOVEMENT IN FUNDS**

	At 1.5.11 £	Net movement in funds £	At 30.4.12 £
<b>Unrestricted funds</b>			
General fund	781	(6,621)	(5,840)
<b>Restricted funds</b>			
Emma Academy	3,637	695	4,332
Child Sponsorship Programmes	1,777	1,260	3,037
	<u>5,414</u>	<u>1,955</u>	<u>7,369</u>
<b>TOTAL FUNDS</b>	<u>6,195</u>	<u>(4,666)</u>	<u>1,529</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	36,530	(43,151)	(6,621)
<b>Restricted funds</b>			
Emma Academy	10,215	(9,520)	695
Child Sponsorship Programmes	74,355	(73,095)	1,260
	<u>84,570</u>	<u>(82,615)</u>	<u>1,955</u>
<b>TOTAL FUNDS</b>	<u>121,100</u>	<u>(125,766)</u>	<u>(4,666)</u>

GUA Africa

Notes to the Financial Statements - continued  
for the Year Ended 30 April 2012

**9. MOVEMENT IN FUNDS - continued**

**Restricted funds**

Emma Academy Project - funds donated for this purpose will be used for either phase 1 or phase 2 of the project, this also incorporates the cost of field trips by UK staff and salary of local employee.

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.

**10. RELATED PARTY DISCLOSURES**

During the year payments of £10,275 (2011 - £10,110) were paid to K Gumm in respect of administrative support. K Gumm is the daughter of director and trustee, Mrs R Gumm.

**GUA Africa**

**Detailed Statement of Financial Activities**  
**for the Year Ended 30 April 2012**

	2012 £	2011 £
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Donations	71,789	51,296
Grants	7,500	18,849
Sponsorship	41,810	49,213
	<hr/>	<hr/>
	121,099	119,358
 <b>Activities for generating funds</b>		
Sales	-	2,316
 <b>Investment income</b>		
Deposit account interest	1	12
	<hr/>	<hr/>
<b>Total incoming resources</b>	121,100	121,686
 <b>RESOURCES EXPENDED</b>		
<b>Fundraising trading: cost of goods sold and other costs</b>		
Opening stock	525	1,255
Purchases	-	924
Closing stock	(250)	(525)
	<hr/>	<hr/>
	275	1,654
 <b>Charitable activities</b>		
Promotional and fundraising	905	1,287
Sundries	113	115
Survivor of war payments	80,796	65,393
Kariobangi programme	6,645	1,461
Travel	1,213	6,847
Emma Academy	20,640	48,750
	<hr/>	<hr/>
	110,312	123,853
 <b>Governance costs</b>		
Accountancy	1,440	2,309
 <b>Support costs</b>		
<b>Management</b>		
Telephone	615	-
Postage and stationery	571	827
Computer expenses	625	1,220
Administrative support	10,275	10,110
Depreciation - computer equipment	-	225
	<hr/>	<hr/>
	12,086	12,382

This page does not form part of the statutory financial statements

**GUA Africa**

**Detailed Statement of Financial Activities**  
**for the Year Ended 30 April 2012**

	2012	2011
	£	£
<b>Finance</b>		
Bank charges	1,653	729
<b>Total resources expended</b>	<u>125,766</u>	<u>140,927</u>
<b>Net expenditure</b>	<u><u>(4,666)</u></u>	<u><u>(19,241)</u></u>

This page does not form part of the statutory financial statements