

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 2017
for
GUA Africa

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

GUA Africa

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for the Year Ended 30 April 2017**

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GUA Africa

Report of the Trustees for the Year Ended 30 April 2017

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 2017. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

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

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

Our Mission

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

Public benefit

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

Strategic Objectives of Our Projects

Survivors of War Project

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

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

Provide accommodation for all students where required.

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

Provide qualified teachers to the Kakuma Refugee Camp - this element of the project ceased in December 2016.

Kariobangi School Project

Facilitate the ongoing sponsorship (from individual sponsors) that enables the children to continue attending the Kariobangi Primary School, in the Mathare slum district of Nairobi, Kenya. This project ceased as planned in December 2016.

GUA Africa

Report of the Trustees for the Year Ended 30 April 2017

ACHIEVEMENT AND PERFORMANCE

2016-2017 Activities and Performance

Gua Africa's mission is to provide access to education in Africa. Our work focuses on the world's newest country South Sudan, and with the victims of its' long running civil war as part of Sudan throughout the 80s, 90s and 00s. Due to the continued civil unrest and insecurity, we have been unable to continue with our school building programme, and for the past three years our focus has been on supporting young survivors of war to complete their education, outside of South Sudan.

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

Another notable success was that a former student of the programme, who is Rwandan, successfully graduated from New York University with a Bachelors Degree in Economics and took up employment with the Bank of America, based in London.

At the end of the year, ten students were still studying under the programme.

During this year we received another grant of £28,000 from the SDL Foundation, who have been supporting the programme since 2011. Sadly, one of our major individual donors who has been sponsoring the running costs of the students' accommodation in Nairobi since 2011 had to cease his involvement during this year, for personal reasons. This largely accounted for the overall reduction in income compared to last year. That income has been predominantly restricted funds from people sponsoring students who are studying under the Survivors of War programme. All general donations have also been directed to this programme, to make up any shortfall in students' expenses.

With the reduction in income, and the Kakuma Teaching and Kariobangi programmes coming to a natural close, the decision was taken to cease the paid administration support here in the UK. All administrative tasks are now currently being undertaken on a voluntary basis by the trustees, with the exception of the local programme coordinator based in Nairobi.

The goal over the next year is to continue to support the remaining students through to graduation, whilst establishing a team connected to our founder Emmanuel Jal who can establish new funding opportunities and strategies for the future.

FINANCIAL REVIEW

Reserves policy

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

At the end of the last financial year 30th April 2017 we had reserves of £2,997. We remain committed to having a small amount of reserves in place and at year end this year we have a cash balance of £5,816. Now that we are no longer paying for administrative support here in the UK, our overheads are very small and this minimises any risk of debts being accrued.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of new trustees

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06241750 (England and Wales)

Registered Charity number

1123840

Registered office

154 Purves Road
London
NW10 5TG

GUA Africa

Report of the Trustees
for the Year Ended 30 April 2017

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees

E Jal Jak Gatwitch

Mrs R Gumm

J McCune

- resigned 22.5.17

Ms T Campbell-Golding

- appointed 22.5.17

Independent examiner

S G Fraser

MHA Monahans

Chartered Accountants

38-42 Newport Street

Swindon

Wiltshire

SN1 3DR

UK Bankers

HSBC

50-52 Kilburn High Road

London

NW6 4HJ

Website

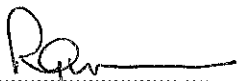
www.gua-africa.org

Email

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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 24 Jan 2018..... and signed on its behalf by:


.....
Mrs R Gumm - 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 2017.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

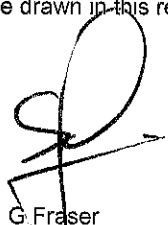
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached



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

Date:

26th January 2018

GUA Africa

Statement of Financial Activities
for the Year Ended 30 April 2017

	Notes	Unrestricted funds £	Restricted funds £	2017 Total funds £	2016 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	7,606	82,446	90,052	111,787
Total		<u>7,606</u>	<u>82,446</u>	<u>90,052</u>	<u>111,787</u>
EXPENDITURE ON					
Charitable activities	3				
Sub-Saharan Africa		3,639	80,731	84,370	113,973
NET INCOME/(EXPENDITURE)		<u>3,967</u>	<u>1,715</u>	<u>5,682</u>	<u>(2,186)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		(2,685)	-	(2,685)	(499)
TOTAL FUNDS CARRIED FORWARD		<u><u>1,282</u></u>	<u><u>1,715</u></u>	<u><u>2,997</u></u>	<u><u>(2,685)</u></u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

GUA Africa

Notes to the Financial Statements for the Year Ended 30 April 2017

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

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

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

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

Legal status of the charity

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

Financial reporting standard 102 - reduced disclosure exemptions

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

Income

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

Expenditure

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

Tangible fixed assets

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

Computer equipment - 33% on straight line basis

Taxation

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

Fund accounting

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

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

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

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

GUA Africa

Notes to the Financial Statements - continued
for the Year Ended 30 April 2017

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

	2017	2016
	£	£
Donations	22,780	41,214
Grants	28,000	28,628
Sponsorship	39,272	41,945
	<u>90,052</u>	<u>111,787</u>

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

	2017	2016
	£	£
SDL foundation	28,000	25,000
Other grants	-	3,628
	<u>28,000</u>	<u>28,628</u>

3. CHARITABLE ACTIVITIES COSTS

	Direct costs (See note 4)	Support costs (See note 5)	Totals
	£	£	£
Sub-Saharan Africa	<u>80,855</u>	<u>3,515</u>	<u>84,370</u>

4. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2017	2016
	£	£
Promotional and fundraising	111	218
Sundries	13	13
Survivor of war payments	80,731	100,134
Travel	-	42
	<u>80,855</u>	<u>100,407</u>

5. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Sub-Saharan Africa	<u>399</u>	<u>1,696</u>	<u>1,420</u>	<u>3,515</u>

GUA Africa

Notes to the Financial Statements - continued
for the Year Ended 30 April 2017

5. SUPPORT COSTS - continued

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

	2017 Sub-Saharan Africa £	2016 Total activities £
Telephone	-	152
Postage and stationery	193	254
Computer expenses	206	276
Administration support	-	10,816
Bank charges	1,696	1,238
Accountancy and legal fees	1,420	830
	<u>3,515</u>	<u>13,566</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2017 nor for the year ended 30 April 2016.

Trustees' expenses

During the year travel expenses totalling £Nil (2016 - £nil) were re-imbursed to trustees.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	33,677	78,110	111,787
Total	<u>33,677</u>	<u>78,110</u>	<u>111,787</u>
EXPENDITURE ON			
Charitable activities			
Sub-Saharan Africa	13,827	100,146	113,973
Total	<u>13,827</u>	<u>100,146</u>	<u>113,973</u>
NET INCOME/(EXPENDITURE)	19,850	(22,036)	(2,186)
Transfers between funds	(21,291)	21,291	-
Net movement in funds	(1,441)	(745)	(2,186)
RECONCILIATION OF FUNDS			
Total funds brought forward	(1,244)	745	(499)
TOTAL FUNDS CARRIED FORWARD	<u>(2,685)</u>	<u>-</u>	<u>(2,685)</u>

GUA Africa

Notes to the Financial Statements - continued
for the Year Ended 30 April 2017

8. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 May 2016 and 30 April 2017	1,368
DEPRECIATION	
At 1 May 2016 and 30 April 2017	1,368
NET BOOK VALUE	
At 30 April 2017	-
At 30 April 2016	-

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2016 £
Accrued expenses	2,819	2,719

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2017 Total funds £	2016 Total funds £
Current assets	4,102	1,714	5,816	34
Current liabilities	(2,820)	1	(2,819)	(2,719)
	<u>1,282</u>	<u>1,715</u>	<u>2,997</u>	<u>(2,685)</u>

11. MOVEMENT IN FUNDS

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

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

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

GUA Africa

Notes to the Financial Statements - continued
for the Year Ended 30 April 2017

11. MOVEMENT IN FUNDS - continued

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.

12. RELATED PARTY DISCLOSURES

During the year payments of £nil (2016 - £10,816) 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 2017

	2017	2016
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	22,780	41,214
Grants	28,000	28,628
Sponsorship	39,272	41,945
	<u>90,052</u>	<u>111,787</u>
Total incoming resources	90,052	111,787
EXPENDITURE		
Charitable activities		
Promotional and fundraising	111	218
Sundries	13	13
Survivor of war payments	80,731	100,134
Travel	-	42
	<u>80,855</u>	<u>100,407</u>
Support costs		
Management		
Telephone	-	152
Postage and stationery	193	254
Computer expenses	206	276
Administrative support	-	10,816
	<u>399</u>	<u>11,498</u>
Finance		
Bank charges	1,696	1,238
Governance costs		
Accountancy and legal fees	1,420	830
	<u>84,370</u>	<u>113,973</u>
Total resources expended	84,370	113,973
	<u>5,682</u>	<u>(2,186)</u>
Net income/(expenditure)	<u>5,682</u>	<u>(2,186)</u>

This page does not form part of the statutory financial statements