

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 30 April 2020
for
GUA Africa

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

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for the Year Ended 30 April 2020

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GUA Africa

Report of the Trustees for the Year Ended 30 April 2020

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 2020. 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 in partnership with GUA Africa which provides Art and film workshops in Kakuma Refugee Camp, Kenya and the work produced at the camp is then exhibited in UK schools.

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

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

GUA Africa

Report of the Trustees for the Year Ended 30 April 2020

ACHIEVEMENT AND PERFORMANCE

2019-20 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. Due to the continued civil unrest and insecurity, we have been unable to continue with our school building programme, and now our focus has been on supporting young survivors of war to complete their education, outside of South Sudan. In addition to this we now provide educational creative arts opportunities directly to those still displaced and living in Kakuma Refugee Camp, Kenya. Refugees in this camp have predominantly fled from conflict in Southern Sudan but it also supports those affected by war from the Congo, Rwanda, Burundi, Somalia, Uganda and those affected by poverty from the host community from Kenya living in Turkana. The artwork from our projects has been presented and exhibited to over 20 schools in the UK this past year and used as an advocacy tool for a large exhibition and fundraiser at Dulwich College, London for students to learn and connect more with refugees, through their own expression. Workshops have also been conducted so that students in the UK can learn and respond to the Art and Films and this has been taken back to the camp as a means by which refugees living in Kakuma can connect to young people in the outside world.

We were absolutely thrilled to be selected as M&C Saatchi's chosen charity for 2019.

As a small grass roots charity this partnership provided us with support in 4 key areas, harnessed with the talent of leading professionals from an international communication agency.

- Media training workshops in Kakuma refugee camp
- Marketing and branding for the charity
- Fundraising initiatives and donations from the business
- Long term funding ideas for partnerships

After an initial grant of £5,000, M&C hosted a plethora of fundraising efforts with a dedicated committee including; bake sales, a 5 a side football tournaments, raffles and quizzes. Some of the ideas were completely ingenious and others were individual initiatives for example a weekend brunch or an individual organising a team half marathon run. These events were a constant source of amazement from the generosity of everyone, and culminated in raising £12,800 in total.

As well as raising awareness of the issues faced by refugees and communities we work directly with in East Africa, in October 2019 three members of the M&C Saatchi team joined My Start in Kakuma and ran workshops on professional skills, film and media.

My Start ran a number of London based events through 2019 with exhibitions and workshops in schools across London as well as hosting two flag ship exhibitions, the first in June for Refugee week at The Sari Project and a second exhibition and event including key note speakers at 'The Africa Centre' in October 2019. M&C Saatchi supported this event with the exhibition also open to the public and for schools with workshops for two weeks which was also covered by BBC Africa.

Gua Africa also raised over £3000 in December 2019 as part of 'The Big Give' for Windle International as part of our partnership work with vocational training programs in Kakuma.

We have further progressed the charity's identity and profile launching a new logo and website at the start of 2020. The branding and identity was designed voluntarily as a donation to the charity by D&AD award winning designer Gene Cooke from Hackmanpitneywilder. This was necessary to both raise our profile for future partnership work and fundraising, and to ensure our new vision and goals are spotlighted for existing advocates, friends and supporters, as well as attracting a new audience. We have continued to build on our school network particularly in the UK and through our partnership network with Dulwich College. Dulwich College is an Independent school in the heart of London and part of Dulwich College International School Group (DCI). It is also in a partnership group with 18 UK London based schools. This partnership is multi-faceted and brings opportunities to Gua Africa through their educational expertise across a wide range of both academic and pastoral matters, as well as the ability of the College promoting Gua with their partner schools and wider community. Dulwich College has an impressive scholarship and bursary program with over 30% of their pupils already receiving benefits and a vision to increase this to 50%. Gua can benefit from working with the College on how this program is run and the rigorous systems of application, interview and testing as well as the support in place for scholarship students both academically and pastorally.

GUA Africa

Report of the Trustees for the Year Ended 30 April 2020

Our new structure and vision comprises of five pillars under two interweaving headings, Education and Well-being. Our Education programs includes three pillars, Survivors of War program, Vocational training, our school vision for the future. This works in tandem with our Well-being programs 'My Life is Art' and My Start project. <https://www.gua-africa.org/>

Further to this we will begin building on our scholarship provision and processes to enter the program. This will include working with our partnership schools in the UK in particular Dulwich College, and also Kenya Nairobi. We are currently seeking partners in Kenya including Brook House where Emmanuel Jal was a pupil. Our core aim is to establish a rigorous, inclusive, fair and wide-reaching application and interview process for scholarships.

We will be working on our recovery plans from COVID and our primary goal is to support our final graduates from the programme - many who will be returning to South Sudan or will be moving into employment. We will be taking on new students, developing our vocational offering and introducing a new financial literacy programme for our students based in Nairobi. We will be reviewing and refining our admissions criteria in response to our new vision and goals -whilst completing our growing team connected to our founder Emmanuel Jal who can establish new funding opportunities and strategies.

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 our newly appointed Irene Tunya who replaces Adams.

FINANCIAL REVIEW

Reserves policy

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

At 30th April 2020 we had reserves of £4,509, and a cash balance of £5,977. We remain committed to having a small amount of reserves in place. As we do not pay for administrative support here in the UK, our overheads are very small and this minimises any risk of debts being accrued.

Going concern

The trustees acknowledge that the charity had very low reserves at 30 April 2020. Since the year end the reserves have continued to improve. The trustees confirm that the going concern basis is considered appropriate.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of new trustees

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06241750 (England and Wales)

Registered Charity number

1123840

Registered office

154 Purves Road
London
NW10 5TG

Trustees

E Jal Jak Gatwich
Ms T Campbell-Golding
Ms S Mulholland
K Hoque (appointed 14.1.20)
S Cappallero (appointed 8.5.19)

Report of the Trustees
for the Year Ended 30 April 2020

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

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

UK Bankers

HSBC
50-52 Kilburn High Road
London
NW6 4HJ

Website

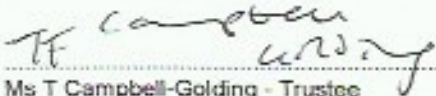
www.gua-africa.org

Email

tanya@gua-africa.org

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

Approved by order of the board of trustees on 2nd Feb 2021 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 2020.

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:

GUA Africa

Statement of Financial Activities
for the Year Ended 30 April 2020

| | Notes | Unrestricted funds £ | Restricted funds £ | 2020 Total funds £ | 2019 Total funds £ |
|------------------------------------|-------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | 2 | 8,495 | 28,394 | 36,889 | 34,565 |
| Investment income | 3 | 3 | - | 3 | 2 |
| Total | | <u>8,498</u> | <u>28,394</u> | <u>36,892</u> | <u>34,567</u> |
| EXPENDITURE ON | | | | | |
| Raising funds | 4 | 797 | - | 797 | - |
| Charitable activities | 5 | | | | |
| Sub-Saharan Africa | | 3,730 | 29,273 | 33,003 | 33,029 |
| Total | | <u>4,527</u> | <u>29,273</u> | <u>33,800</u> | <u>33,029</u> |
| NET INCOME/(EXPENDITURE) | | <u>3,971</u> | <u>(879)</u> | <u>3,092</u> | <u>1,538</u> |
| Transfers between funds | 14 | (879) | 879 | - | - |
| Net movement in funds | | <u>3,092</u> | <u>-</u> | <u>3,092</u> | <u>1,538</u> |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | 1,417 | - | 1,417 | (121) |
| TOTAL FUNDS CARRIED FORWARD | | <u><u>4,509</u></u> | <u><u>-</u></u> | <u><u>4,509</u></u> | <u><u>1,417</u></u> |

The notes form part of these financial statements

Balance Sheet
30 April 2020

| | Notes | 2020 £ | 2019 £ |
|--|-------|--------------|--------------|
| CURRENT ASSETS | | | |
| Stocks | 11 | 200 | - |
| Cash at bank | | 5,977 | 4,519 |
| | | <u>6,177</u> | <u>4,519</u> |
| CREDITORS | | | |
| Amounts falling due within one year | 12 | (1,668) | (3,102) |
| | | <u>4,509</u> | <u>1,417</u> |
| NET CURRENT ASSETS | | | |
| | | <u>4,509</u> | <u>1,417</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>4,509</u> | <u>1,417</u> |
| NET ASSETS | | <u>4,509</u> | <u>1,417</u> |
| FUNDS | 14 | | |
| Unrestricted funds | | 4,509 | 1,417 |
| TOTAL FUNDS | | <u>4,509</u> | <u>1,417</u> |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2020 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 and were signed on its behalf by:

2nd Feb 2021

T Campbell-Golding
.....
T Campbell-Golding - Trustee

Notes to the Financial Statements
for the Year Ended 30 April 2020

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 acknowledge that the charity had very low reserves at 30 April 2019. Since the year end the reserves have improved. The trustees confirm that the going concern basis is considered appropriate.

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 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.

Notes to the Financial Statements - continued
for the Year Ended 30 April 2020

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

| | 2020 | 2019 |
|--|--------|--------|
| | £ | £ |
| Donations and income from sales of merchandise | 19,648 | 15,364 |
| Gift aid | - | 2,349 |
| Sponsorship | 17,241 | 16,852 |
| | 36,889 | 34,565 |

3. INVESTMENT INCOME

| | 2020 | 2019 |
|--------------------------|------|------|
| | £ | £ |
| Deposit account interest | 3 | 2 |
| | 3 | 2 |

4. RAISING FUNDS

Raising donations and legacies

| | 2020 | 2019 |
|------------------------|------|------|
| | £ | £ |
| Merchandise for resale | 797 | - |
| | 797 | - |

5. CHARITABLE ACTIVITIES COSTS

| | Direct Costs (see note 6) | Support costs (see note 7) | Totals |
|--------------------|---------------------------------|----------------------------------|--------|
| | £ | £ | £ |
| Sub-Saharan Africa | 30,363 | 2,640 | 33,003 |
| | 30,363 | 2,640 | 33,003 |

Notes to the Financial Statements - continued
for the Year Ended 30 April 2020

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

| | 2020 | 2019 |
|-------------------------------|---------------|---------------|
| | £ | £ |
| Promotional and fundraising | 539 | 453 |
| Survivor of war payments | 17,422 | 17,188 |
| Vocational training programs | 2,499 | - |
| Travel | 55 | - |
| My Start - accommodation | 1,747 | 464 |
| My Start - workshop materials | 4,154 | 12,449 |
| My Start - travel | 3,947 | 18 |
| | <u>30,363</u> | <u>30,572</u> |

7. SUPPORT COSTS

| | Management | Finance | Governance | Totals |
|--------------------|------------|------------|--------------|--------------|
| | £ | £ | costs | £ |
| | £ | £ | £ | £ |
| Sub-Saharan Africa | <u>539</u> | <u>434</u> | <u>1,667</u> | <u>2,640</u> |

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

| | 2020 | 2019 |
|----------------------------|--------------|--------------|
| | Sub-Saharan | Total |
| | Africa | activities |
| | £ | £ |
| Postage and stationery | 216 | 257 |
| Sundries | 144 | 77 |
| Computer expenses | 179 | 133 |
| Bank charges | 434 | 402 |
| Accountancy and legal fees | 1,667 | 1,588 |
| | <u>2,640</u> | <u>2,457</u> |

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2020 nor for the year ended 30 April 2019.

Trustees' expenses

Expenses of £131 were reimbursed to one trustee (2019 - £77 to one trustee).

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted | Restricted | Total |
|-----------------------------------|----------------|----------------|--------------|
| | funds | funds | funds |
| | £ | £ | £ |
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | 18,677 | 15,888 | 34,565 |
| Investment income | <u>2</u> | <u>-</u> | <u>2</u> |
| Total | 18,679 | 15,888 | 34,567 |
| EXPENDITURE ON | | | |
| Charitable activities | | | |
| Sub-Saharan Africa | 13,335 | 19,694 | 33,029 |
| | <u>5,344</u> | <u>(3,806)</u> | <u>1,538</u> |
| NET INCOME/(EXPENDITURE) | | | |
| Transfers between funds | <u>(2,347)</u> | <u>2,347</u> | <u>-</u> |
| Net movement in funds | 2,997 | (1,459) | 1,538 |

Notes to the Financial Statements - continued
for the Year Ended 30 April 2020

| 9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued | Unrestricted funds £ | Restricted funds £ | Total funds £ | |
|---|----------------------------|--------------------------|-----------------------------|-----------------------------|
| RECONCILIATION OF FUNDS | | | | |
| Total funds brought forward | (1,580) | 1,459 | (121) | |
| TOTAL FUNDS CARRIED FORWARD | <u>1,417</u> | <u>-</u> | <u>1,417</u> | |
| 10. TANGIBLE FIXED ASSETS | | | | |
| | | | Computer equipment £ | |
| COST | | | | |
| At 1 May 2019 and 30 April 2020 | | | <u>1,368</u> | |
| DEPRECIATION | | | | |
| At 1 May 2019 and 30 April 2020 | | | <u>1,368</u> | |
| NET BOOK VALUE | | | | |
| At 30 April 2020 | | | <u>-</u> | |
| At 30 April 2019 | | | <u>-</u> | |
| 11. STOCKS | | | | |
| | | 2020 | 2019 | |
| | | £ | £ | |
| Stocks | | <u>200</u> | <u>-</u> | |
| 12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR | | | | |
| | | 2020 | 2019 | |
| | | £ | £ | |
| Accrued expenses | | <u>1,668</u> | <u>3,102</u> | |
| 13. ANALYSIS OF NET ASSETS BETWEEN FUNDS | | | | |
| | Unrestricted funds £ | Restricted funds £ | 2020 Total funds £ | 2019 Total funds £ |
| Current assets | 6,177 | - | 6,177 | 4,519 |
| Current liabilities | <u>(1,668)</u> | <u>-</u> | <u>(1,668)</u> | <u>(3,102)</u> |
| | <u>4,509</u> | <u>-</u> | <u>4,509</u> | <u>1,417</u> |

GUA Africa

**Notes to the Financial Statements - continued
for the Year Ended 30 April 2020**

14. MOVEMENT IN FUNDS

| | At 1.5.19 £ | Net movement in funds £ | Transfers between funds £ | At 30.4.20 £ |
|------------------------------|----------------|----------------------------------|------------------------------------|--------------------|
| Unrestricted funds | | | | |
| General fund | 1,417 | 3,971 | (879) | 4,509 |
| Restricted funds | | | | |
| My Start project | - | (104) | 104 | - |
| Child Sponsorship Programmes | - | (775) | 775 | - |
| | <u>-</u> | <u>(879)</u> | <u>879</u> | <u>-</u> |
| TOTAL FUNDS | <u>1,417</u> | <u>3,092</u> | <u>-</u> | <u>4,509</u> |

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|------------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 8,498 | (4,527) | 3,971 |
| Restricted funds | | | |
| My Start project | 7,823 | (7,927) | (104) |
| Child Sponsorship Programmes | 20,571 | (21,346) | (775) |
| | <u>28,394</u> | <u>(29,273)</u> | <u>(879)</u> |
| TOTAL FUNDS | <u>36,892</u> | <u>(33,800)</u> | <u>3,092</u> |

Comparatives for movement in funds

| | At 1.5.18 £ | Net movement in funds £ | Transfers between funds £ | At 30.4.19 £ |
|------------------------------|----------------|----------------------------------|------------------------------------|--------------------|
| Unrestricted funds | | | | |
| General fund | (1,580) | 5,344 | (2,347) | 1,417 |
| Restricted funds | | | | |
| My Start project | 1,459 | (2,406) | 947 | - |
| Child Sponsorship Programmes | - | (1,400) | 1,400 | - |
| | <u>1,459</u> | <u>(3,806)</u> | <u>2,347</u> | <u>-</u> |
| TOTAL FUNDS | <u>(121)</u> | <u>1,538</u> | <u>-</u> | <u>1,417</u> |

Notes to the Financial Statements - continued
for the Year Ended 30 April 2020

14. 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 | 18,679 | (13,335) | 5,344 |
| Restricted funds | | | |
| My Start project | 100 | (2,506) | (2,406) |
| Child Sponsorship Programmes | 15,788 | (17,188) | (1,400) |
| | 15,888 | (19,694) | (3,806) |
| TOTAL FUNDS | 34,567 | (33,029) | 1,538 |

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.

Transfers between funds

£1,400 has been transferred from unrestricted funds to the Child Sponsorship programme fund to cover the deficit on this fund.

£947 has been transferred from unrestricted funds to the My Start project fund to cover the deficit on this fund.

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 April 2020.

GUA Africa

Detailed Statement of Financial Activities
for the Year Ended 30 April 2020

| | 2020 £ | 2019 £ |
|--|-----------|-----------|
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Donations and income from sales of merchandise | 19,648 | 15,364 |
| Gift aid | - | 2,349 |
| Sponsorship | 17,241 | 16,852 |
| | <hr/> | <hr/> |
| | 36,889 | 34,565 |
| Investment income | | |
| Deposit account interest | 3 | 2 |
| | <hr/> | <hr/> |
| Total incoming resources | 36,892 | 34,567 |
| EXPENDITURE | | |
| Raising donations and legacies | | |
| Merchandise for resale | 797 | - |
| Charitable activities | | |
| Promotional and fundraising | 539 | 453 |
| Survivor of war payments | 17,422 | 17,188 |
| Vocational training programs | 2,499 | - |
| Travel | 55 | - |
| My Start - accommodation | 1,747 | 464 |
| My Start - workshop materials | 4,154 | 12,449 |
| My Start - travel | 3,947 | 18 |
| | <hr/> | <hr/> |
| | 30,363 | 30,572 |
| Support costs | | |
| Management | | |
| Postage and stationery | 216 | 257 |
| Sundries | 144 | 77 |
| Computer expenses | 179 | 133 |
| | <hr/> | <hr/> |
| | 539 | 467 |
| Finance | | |
| Bank charges | 434 | 402 |
| Governance costs | | |
| Accountancy and legal fees | 1,667 | 1,588 |
| | <hr/> | <hr/> |
| Total resources expended | 33,800 | 33,029 |
| | <hr/> | <hr/> |
| Net income | 3,092 | 1,538 |
| | <hr/> | <hr/> |

This page does not form part of the statutory financial statements