

**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 30 April 2021**  
**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 2021**

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**Report of the Trustees**  
**for the Year Ended 30 April 2021**

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 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

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

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

**Our Mission**

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

**Public benefit**

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

**Strategic Objectives of Our Projects**

**Survivors of War Project**

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

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

Provide accommodation for all students where required.

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

**MyStart Project**

My Start is an educational Creative Arts project for GUA Africa which provides Art and film workshops in Kakuma Refugee Camp, Kenya and the work produced at the camp is then exhibited in UK schools.

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

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

**Report of the Trustees**  
**for the Year Ended 30 April 2021**

**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.

Unfortunately because of the complications of Covid we have had great difficulty with our programming from April 2020 - 2021.

During this time we have been able to continue our commitment to the sponsorship of our students and we were fortunate enough to be able to commit 2 new students to the program through the generosity of new donors and sponsors who have come on board. Stephen Okun who studied Film at East Africa institute of Certified Studies and David Erjok at Pan African University.

With regards to our My Start programming, we've had to halt almost all of our activities because we were unable to visit the camp or visit schools in the UK due to closures.

We planned a trip to Kenya in late February / March 2021 which was cut short due to Kenya going into lockdown and subsequently being put on the UK red list for travel. We managed to organise some online educational events around World Refugee Week (June 2020) and our founder Emmanuel Jal and the decision of the board decided to shift our leadership programming with 'My Life is Art' online as he conducted a series of leadership workshops and talks directly with Kakuma Refugee Camp.

As a result of this decision, Emmanuel and the board created a new project under Gua called the 'Gatwitch Hub' to focus on how the charity could work with the community of Kakuma remotely. The development of this is in process with an expected grant from Choose Love organisation.

**FINANCIAL REVIEW**

**Reserves policy**

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

At 30th April 2021 we had reserves of £6,899, and a cash balance of £3,777. We remain committed to having a small amount of reserves in place. Our overheads are very small and this minimises any risk of debts being accrued.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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

**Recruitment and appointment of new trustees**

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

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

06241750 (England and Wales)

**Registered Charity number**

1123840

**Registered office**

154 Purves Road  
London  
NW10 5TG

**Report of the Trustees**  
**for the Year Ended 30 April 2021**

**Trustees**

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

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

**Email**

[tanya@gua-africa.org](mailto: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 15 February 2022 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 2021.

**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

21 February 2022

**GUA Africa**

**Statement of Financial Activities**  
**for the Year Ended 30 April 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	13,673	23,127	36,800	36,889
Investment income	3	1	-	1	3
<b>Total</b>		<u>13,674</u>	<u>23,127</u>	<u>36,801</u>	<u>36,892</u>
<b>EXPENDITURE ON</b>					
Raising funds	4	-	-	-	797
<b>Charitable activities</b>	5				
Sub-Saharan Africa		16,977	17,434	34,411	33,003
<b>Total</b>		<u>16,977</u>	<u>17,434</u>	<u>34,411</u>	<u>33,800</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>(3,303)</u>	<u>5,693</u>	<u>2,390</u>	<u>3,092</u>
Transfers between funds	15	(819)	819	-	-
<b>Net movement in funds</b>		<u>(4,122)</u>	<u>6,512</u>	<u>2,390</u>	<u>3,092</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		4,509	-	4,509	1,417
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>387</u></u>	<u><u>6,512</u></u>	<u><u>6,899</u></u>	<u><u>4,509</u></u>

The notes form part of these financial statements

**GUA Africa (Registered number: 06241750)**

**Balance Sheet**  
**30 April 2021**

	Notes	2021 £	2020 £
<b>CURRENT ASSETS</b>			
Stocks	11	200	200
Debtors	12	5,449	-
Cash at bank		3,777	5,977
		<u>9,426</u>	<u>6,177</u>
<b>CREDITORS</b>			
Amounts falling due within one year	13	(2,527)	(1,668)
		<u>6,899</u>	<u>4,509</u>
<b>NET CURRENT ASSETS</b>			
		<u>6,899</u>	<u>4,509</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>6,899</u>	<u>4,509</u>
<b>NET ASSETS</b>		<u>6,899</u>	<u>4,509</u>
<b>FUNDS</b>	15		
Unrestricted funds		387	4,509
Restricted funds		6,512	-
<b>TOTAL FUNDS</b>		<u>6,899</u>	<u>4,509</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2021 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 15 February 2022 and were signed on its behalf by:

T Campbell-Golding - Trustee

## GUA Africa

### Notes to the Financial Statements for the Year Ended 30 April 2021

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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

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

##### **Going concern**

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

##### **General information and legal status of the charity**

Gua Africa is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address and nature of the charity's operations and principal activities can be found in the Trustees' Report.

##### **Financial reporting standard 102 - reduced disclosure exemptions**

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

##### **Income**

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

##### **Expenditure**

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

##### **Tangible fixed assets**

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

Computer equipment - 33% on straight line basis

##### **Stocks**

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

##### **Taxation**

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

##### **Fund accounting**

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

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

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

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

**GUA Africa**

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 April 2021**

**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**

	2021	2020
	£	£
Donations and income from sales of merchandise	17,523	19,648
Gift aid	5,449	-
Sponsorship	13,828	17,241
	<u>36,800</u>	<u>36,889</u>

**3. INVESTMENT INCOME**

	2021	2020
	£	£
Deposit account interest	1	3
	<u>1</u>	<u>3</u>

**4. RAISING FUNDS**

**Raising donations and legacies**

	2021	2020
	£	£
Merchandise for resale	-	797
	<u>-</u>	<u>797</u>

**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 6)	Support costs (see note 7)	Totals
	£	£	£
Sub-Saharan Africa	26,123	8,288	34,411
	<u>26,123</u>	<u>8,288</u>	<u>34,411</u>

**GUA Africa**

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 April 2021**

**6. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	2021 £	2020 £
Promotional and fundraising	621	539
Survivor of war payments	19,119	17,422
Vocational training programs	-	2,499
Travel	1,982	55
My Start - accommodation	-	1,747
My Start - workshop materials	-	4,154
My Start - travel	-	3,947
My Start - fundraising	140	-
My Start - art materials	679	-
Kenyan Student Liaison	3,332	-
My Start - assemblies in school	250	-
	<u>26,123</u>	<u>30,363</u>

**7. SUPPORT COSTS**

	Management £	Finance £	Governance costs £	Totals £
Sub-Saharan Africa	<u>4,511</u>	<u>1,917</u>	<u>1,860</u>	<u>8,288</u>

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

	2021 Sub-Saharan Africa £	2020 Total activities £
UK office and telephone	3,481	-
Postage and stationery	133	216
Sundries	136	144
Computer expenses	761	179
Bank charges	1,917	434
Accountancy and legal fees	1,860	1,667
	<u>8,288</u>	<u>2,640</u>

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 April 2021 nor for the year ended 30 April 2020.

**Trustees' expenses**

Expenses of £66 were reimbursed to one trustee (2020 - £131 to one trustee).

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

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	8,495	28,394	36,889
Investment income	<u>3</u>	<u>-</u>	<u>3</u>
<b>Total</b>	8,498	28,394	36,892
<b>EXPENDITURE ON</b>			
Raising funds	797	-	797
<b>Charitable activities</b>			
Sub-Saharan Africa	3,730	29,273	33,003

**GUA Africa**

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 April 2021**

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

	<u>Unrestricted funds £</u>	<u>Restricted funds £</u>	<u>Total funds £</u>
<b>Total</b>	4,527	29,273	33,800
<b>NET INCOME/(EXPENDITURE)</b>	3,971	(879)	3,092
<b>Transfers between funds</b>	(879)	879	-
<b>Net movement in funds</b>	3,092	-	3,092
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	1,417	-	1,417
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>4,509</u>	<u>-</u>	<u>4,509</u>

**10. TANGIBLE FIXED ASSETS**

		Computer equipment £
<b>COST</b>		
At 1 May 2020 and 30 April 2021		<u>1,368</u>
<b>DEPRECIATION</b>		
At 1 May 2020 and 30 April 2021		<u>1,368</u>
<b>NET BOOK VALUE</b>		
At 30 April 2021		<u>-</u>
At 30 April 2020		<u>-</u>

**11. STOCKS**

	2021 £	2020 £
Stocks	<u>200</u>	<u>200</u>

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

	2021 £	2020 £
Prepayments and accrued income	<u>5,449</u>	<u>-</u>

**GUA Africa**

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 April 2021**

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

	2021	2020
	£	£
Accrued expenses	<u>2,527</u>	<u>1,668</u>

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

	Unrestricted funds	Restricted funds	2021 Total funds	2020 Total funds
	£	£	£	£
Current assets	2,915	6,511	9,426	6,177
Current liabilities	<u>(2,528)</u>	<u>1</u>	<u>(2,527)</u>	<u>(1,668)</u>
	<u>387</u>	<u>6,512</u>	<u>6,899</u>	<u>4,509</u>

**15. MOVEMENT IN FUNDS**

	At 1.5.20	Net movement in funds	Transfers between funds	At 30.4.21
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	4,509	(3,303)	(819)	387
<b>Restricted funds</b>				
My Start project	-	(819)	819	-
Child Sponsorship Programmes	<u>-</u>	<u>6,512</u>	<u>-</u>	<u>6,512</u>
	<u>-</u>	<u>5,693</u>	<u>819</u>	<u>6,512</u>
<b>TOTAL FUNDS</b>	<u>4,509</u>	<u>2,390</u>	<u>-</u>	<u>6,899</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	13,674	(16,977)	(3,303)
<b>Restricted funds</b>			
My Start project	250	(1,069)	(819)
Child Sponsorship Programmes	<u>22,877</u>	<u>(16,365)</u>	<u>6,512</u>
	<u>23,127</u>	<u>(17,434)</u>	<u>5,693</u>
<b>TOTAL FUNDS</b>	<u>36,801</u>	<u>(34,411)</u>	<u>2,390</u>

**GUA Africa**

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 April 2021**

**15. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.5.19 £	Net movement in funds £	Transfers between funds £	At 30.4.20 £
<b>Unrestricted funds</b>				
General fund	1,417	3,971	(879)	4,509
<b>Restricted funds</b>				
My Start project	-	(104)	104	-
Child Sponsorship Programmes	-	(775)	775	-
	<u>-</u>	<u>(879)</u>	<u>879</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>1,417</u>	<u>3,092</u>	<u>-</u>	<u>4,509</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	8,498	(4,527)	3,971
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<u>36,892</u>	<u>(33,800)</u>	<u>3,092</u>

**Restricted funds**

Child Sponsorship Programmes - funds donated for individual students under Survivors of War programme are restricted to that students' fees and personal expenses, any balance to be used for GUA house expenses in Nairobi. General donations for Survivors of War fund to be used towards GUA house running costs. All funds for Kariobangi child sponsorships are transferred regularly to our partner organisation Mathare Community Outreach. This fund also includes donations from 'The Big Give' for Windle International as part of our partnership work with vocational training programs in Kakuma.

My Start project - A creative arts project running art and film workshops in refugee camps. The work produced at the camp is then exhibited in UK schools.

**Transfers between funds**

£819 has been transferred from unrestricted funds to the My Start project fund to cover the deficit on this fund.

**16. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 April 2021.