

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 30 April 2023
for
GUA Africa

Monahans
Chartered Accountants
Hermes House
Fire Fly Avenue
Swindon
Wiltshire
SN2 2GA

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for the Year Ended 30 April 2023

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Report of the Trustees
for the Year Ended 30 April 2023

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 2023. 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 2023

ACHIEVEMENT AND PERFORMANCE

Activities and Performance

Gua Africa provides educational programs for those affected by war and displacement in East Africa. We work primarily in Kenya offering education to refugees who have survived war and genocide. We believe that an inclusive and holistic approach to education is key, especially in communities where young people have been cut off from mainstream schooling.

Our programs offer academic scholarships to refugees, as well as a range of comprehensive, purpose driven initiatives, which promote creative wellbeing and leadership to address more sustainable solutions for peace and independence for our young beneficiaries.

Our work focuses on the students from the world's newest country South Sudan, and with the victims of its long running civil war as part of Sudan throughout the 80s, 90s and 00s. Many of these are living in Kakuma Refugee Camp.

Survivors of War Programme

During this time, we wrapped up the sponsorship of David Erjok at PAC university and also the final stages of the sponsorship for Buoth Dak Gabriel at Kisii University. Unfortunately, David didn't achieve the minimum status to carry on his sponsorship but was assisted into the workplace where he continues to gain experience in the film industry. Stephen Okun completed his course in Digital Media and Filmmaking at the East Africa institute of Certified Studies (ICS) and has since returned to Kakuma refugee camp to work with a local NGO and also conduct weekly yoga classes for the Gatwitsch Hub. Kevin Pio received a 2:2 in commerce at Nairobi University and Thomas Lobura is continuing his Social Studies at ICS.

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

We are still revising the Survivors of War programme with a new criterion, broadening the project to include educational opportunities for more secondary school students, with sponsorships with a partner school in Uganda and also a new school in South Sudan. We have been working hard to strengthen these relationships and create a campaign to raise funds.

Gatwitsch Hub

We received another grant of £20,000 GBP at the start of August 2022 from Choose Love. The donation was used to cover the cost of an additional classroom, staff salaries, basic utilities and the running cost of additional activities and classes.

Remedial classes - Extra classes for Primary school students entering Secondary School.

Progress/Achievements

- 1: Teaching pupils who have been struggling and performing badly, ended up being the best at school despite previous dismal performance.
- 2: Building a strong relationship with parents and colleagues to create a positive and inclusive learning environment in Kakuma 4.
- 3: Encourage pupils to learn about their culture and heritage by engaging them during free lessons by inviting motivational speakers.
- 4: Increased use of Gatwitsch library to introduce young students to the concepts of reading. New books were donated, shelving and a secure safe space to distribute books from

Progress

Yoga /Dance classes were introduced as the 2nd classroom was completed.

1. In terms of physical health, the yoga and dance improves flexibility and range of motion, which can enhance athletic performance and prevent injuries. It also strengthens muscles and improves muscle tone, supporting proper body alignment and core strength.
2. We have able to create awareness for coming together for peace and love for youths through the transformation of teaching yoga and dance. We have two separate classes for women/ girls and men/ boys conducted across the weekend.
3. Before the Yoga and dance classes were launched in Kakuma 4 at the Gatwitsch Hub, the community back then believed that all physical trainings were meant for men/boys. Through this training, the community have understood that physical exercise and mental well-being can be for both sexes.
4. Physical exercise - yoga and dance -in Kakuma is quite unique. Yoga and dance have been engaged mostly by the youth, and reducing the rate of crime in the area.
5. Most of the youth in Kakuma 4 have experienced stressful events. These classes have helped to manage the effects of trauma through yoga and dance. By so doing so we were able to support the growth of resilience, emotional control, and self-esteem with our beneficiaries.
6. Through our yoga training we have been able to involve community leaders, elders, and other clan leaders to be part of the Gatwitsch mission and vision in ensuring that all the all interested parties benefit equally.
7. Through this program refugee teachers and trainers were able to be employed, helping them sustain their families.
8. Yoga training has helped to unite individuals and families. Staff working at Gatwitsch Club have come from diverse backgrounds and have also acquired further training and experience. .

Report of the Trustees
for the Year Ended 30 April 2023

Impact - numbers of people helped

Participants: 40-60 students and participants a week.

Employed- 8 people have been employed at Gatwich [5 teachers, 1 support staff , 1 manager and 1 field manager]

Students- 10 - 16 years.

Participants: 6 - 50 years.

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

Ethnic groups-Dinka , Nuer, Turkana,

Educational impact

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

- Social emotional impact

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

- Wellbeing benefits and impact

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

Areas of challenge - how these were improved / worked upon

- Lack of water- we are planning to install piped water soon.
- Yoga mats- they are yet to be supplied. Trainings are not effective since we have more yoga students than the mats.
- Staff office & Store- very important for our team.
- Toilets- needs improvement.
- Power [solar] - it's not working effectively. The grid now needs to be replaced.

Humaniti Football Tournament

Gua Africa in conjunction with community leaders from Kakuma Refugee camp organised a 16-team tournament, between members of 16 South Sudanese counties currently living in the refugee camp in North-West Kenya.

Kakuma Refugee Camp currently has a population of nearly 200,000 refugees, 80% of which come from neighbouring South Sudan and with most of the population being youth.

The conflict in South Sudan has been Africa's longest running civil war, and as a result many young people are born in Kakuma refugee camp with the average stay being 16 years. Most youth struggle with lack of education and are fed on rations and rely on aid. This leads to conflict amongst young men, with causes divides between ethnicities, tribes and backgrounds. Education, wellbeing, arts and sports programming is essential in keeping young people active and supporting them with drive and purpose.

The concept for this event came from the community leaders in the camp and organisation for this tournament started in January 2023. Two members of Gua Africa flew to Kakuma Refugee Camp in February to finalise plans and start the tournament. Unfortunately, due to insecurity on the roads from Nairobi to the North of Kenya our ground team who were taking the equipment and football gear by road, were unable to travel to the camp due to a national lockdown of this area by the Kenyan government and police. As a result, we had to make the decision to postpone the tournament and travelled back to Kakuma in April. We then took up the final planning from the 11th - 13th of April and the tournament started over the long weekend of the 14th - 17th April. The tournament consisted of four rounds - finalising in a tense penalty shoot-out at the finals on Monday, 17th April.

The finances and overall logistics were managed by Emmanuel Jal (founder and chair of Gua Africa) and Tania Campbell Golding (Director of Gua Africa). Gua Africa is the charity Emmanuel Jal founded in 2008, which has been supporting those affected by war and conflict in East Africa through educational and well-being programs to promote peace. Since 2019 we have worked closely with the South Sudanese community living in Kakuma Refugee Camp - supporting them with the creation, building works and programming of a community space called Gatwich Hub. This physical hub, in Kakuma 4 is run by prominent community leaders from the camp and is supported by our Kenyan liaison officer, Irene Tunya and our programs manager from Kakuma, Imoit Ekuwam, who has extensive professional experience with refugee led programs in Kakuma camp for over 20 years. Imoit helped us secure the correct permits and security from local police and RAS to ensure the tournament was run efficiently and safely for all players and spectators.

Report of the Trustees
for the Year Ended 30 April 2023

The football tournament was one of the safest Sports events the refugee camp has ever seen. It showed a level of sportsmanship between counties, which has been difficult to achieve to date. These communities are fighting back in South Sudan and these conflicts can overspill into the camp, especially among young men who don't have an outlet for their energies and dreams.

The tournament supported and involved 200 players, nearly 50 community leaders and thousands of spectators.

The common goal was peace, unity and allyship and the impact of this exceeded our expectations. It was noted by almost every player and spectator we spoke to and interviewed. Everyone was encouraged by the unity and peace promoted and excited that the tournament was organised by a high-profile artist and activist (Emmanuel Jal) from their community. It showed the importance of good leadership amongst their peers and the impact of being a good role model.

My Start Project

Overview of activities:

- Visiting artist, Abbie Luck's trip to Kakuma in August 2022
- Production, and sales of Kakuma Collection (hand-made objects, painting, t-shirts and silk scarves designed by Kakuma Art Collective),
- My Start group visit to Kakuma Refugee Camp in April 2023 and work/fundraising in UK schools.

Abbie Luck's Summer Trip.

Abbie Luck is head of Art at one of our London partner schools, The Hall School, and having collaborated in joint projects based in the UK we hosted her self-funded trip to Kakuma in August 2022. She participated in a number of projects during her visit, including a 6-day workshop with 30 of our Kakuma Collective. The collective comprises of 30 boys aged 15 years to 21 years from Ethiopia, South Sudan, DRC, Rwanda and Burundi, who have come up through the project over the years and have been selected as a core group of talented artists who we aim to introduce to new international artists and who produce their own product range. Abbie was able to conduct a portrait project based on work she has produced in her London school and the outcomes were hugely successful. In terms of impact the group benefited hugely from an outside visiting artist who was able to teach new skills and ways of working, as well as maintaining momentum and encouragement for their own artistic endeavours.

Abbie's trip was self-funded as part of her sabbatical year abroad she also received donations through Golden Giving (via GUA bank account) to further other expenses.

Kakuma Collection

Kakuma Collection is a product range, created by our Kakuma Art collective (the items produced as well as the ages and nationalities of the collective are provided above). Expenses include t-shirt production, paints and varnishes for pots, silk scarf production, postage, transport, stationary, framing and mounting materials. The items have been sold online via our website and also in person at a Christmas Sale at Christie's Auction House in November 2022.

April Kakuma Trip

Trip duration: 12 days,

Active workshops 11 days

In April 2023 a team of three artists, as well as Tania and Emmanuel - GUA's 2 directors - representing GUA Africa travelled to Kakuma Refugee Camp and delivered art workshops. We had two art groups: one group included the Art Collective (plus an addition of 15 other students who were trialling the group with the aim of being moved up into it next visit) totalling a number of 45 students, mixed boys and girls, aged 13 to 21 years, mixed ethnicity including Ethiopian, Somali, Rwandi, Burundi, DRC, South Sudanese, Sudanese, Eritrean and Ugandan. The group produced drawings, paintings, sculpture, and handmade pots to sell. The group received nutritious lunch provided by local catering, in turn supporting a refugee economic business venture. The second group consisted of younger students of same mixed diversity (listed above), total number 45 students aged 3 to 14 years. This group worked with collage, paint, pencil and also engaged in literacy-based work to support reading and writing.

Impact:

It was exciting to be able to include a larger number of students during this trip and utilise almost all our time (including weekends) to deliver workshops. Recently we have been more focused on older students, so it was beneficial to be able to offer workshops to younger pupils and offer a fun-filled, play orientated art workshop that enabled these children to experiment and work with new materials.

School visits: Dulwich College June 2022 (Refugee Week) and February 2023

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for the Year Ended 30 April 2023

We delivered a number of assemblies and workshops at Dulwich College Junior and Senior School. Total number of students involved: DC Junior (200 boys aged 5-11 years) and DC Senior (400 boys aged 11-18 years). Specifically, we worked with targeted groups in the junior school of 90 boys in total (years 4 and 5 aged 8-10) and in the senior school sixth from students 120 boys in total (years 12 and 13 aged 16-18 years). The students were able to learn about Kakuma Refugee Camp, the factors affecting young people who are caught up in war and ultimately displaced, communicate through written postcards, and respond creatively through art and jewellery workshops that reflect on their learning and understanding.

FINANCIAL REVIEW

Reserves policy

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

At 30th April 2023 we had total funds of £6,631 of which £6,190 are restricted funds, and a cash balance of £8,831. 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

84 Buchanan Gardens
LONDON
NW10 5AE

Trustees

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

Independent Examiner

James Gare FCA DChA
Monahans
Chartered Accountants
Hermes House
Fire Fly Avenue
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SN2 2GA

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50-52 Kilburn High Road
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tanya@gua-africa.org

Report of the Trustees
for the Year Ended 30 April 2023

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

Approved by order of the board of trustees on 31 January 2024 and signed on its behalf by:

TF Campbell-Golding

Ms T Campbell-Golding - Trustee

Independent Examiner's Report to the Trustees of
GUA Africa

Independent examiner's report to the trustees of GUA Africa ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

James Gare FCA DChA

Monahans
Chartered Accountants
Hermes House
Fire Fly Avenue
Swindon
Wiltshire
SN2 2GA

31 January 2024

GUA Africa

Statement of Financial Activities
for the Year Ended 30 April 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	10,222	51,896	62,118	44,867
Investment income	3	18	15	33	1
Total		<u>10,240</u>	<u>51,911</u>	<u>62,151</u>	<u>44,868</u>
EXPENDITURE ON					
Raising funds	4	724	-	724	3,800
Charitable activities	5				
Sub-Saharan Africa		<u>10,067</u>	<u>48,128</u>	<u>58,195</u>	<u>44,568</u>
Total		<u>10,791</u>	<u>48,128</u>	<u>58,919</u>	<u>48,368</u>
NET INCOME/(EXPENDITURE)		(551)	3,783	3,232	(3,500)
RECONCILIATION OF FUNDS					
Total funds brought forward		992	2,407	3,399	6,899
TOTAL FUNDS CARRIED FORWARD		<u><u>441</u></u>	<u><u>6,190</u></u>	<u><u>6,631</u></u>	<u><u>3,399</u></u>

GUA Africa (Registered number: 06241750)

Balance Sheet

30 April 2023

	Notes	2023 £	2022 £
CURRENT ASSETS			
Stocks	11	200	200
Debtors	12	-	1,888
Cash at bank		8,831	3,532
		<u>9,031</u>	<u>5,620</u>
CREDITORS			
Amounts falling due within one year	13	(2,400)	(2,221)
		<u>6,631</u>	<u>3,399</u>
NET CURRENT ASSETS			
		<u>6,631</u>	<u>3,399</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>6,631</u>	<u>3,399</u>
NET ASSETS		<u>6,631</u>	<u>3,399</u>
FUNDS	15		
Unrestricted funds		442	992
Restricted funds		6,189	2,407
TOTAL FUNDS		<u>6,631</u>	<u>3,399</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 31 January 2024 and were signed on its behalf by:

T Campbell-Golding - Trustee

Notes to the Financial Statements
for the Year Ended 30 April 2023

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. The charity overheads are very small and this minimises any risk of debts being accrued.

General information and legal status of the charity

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

Financial reporting standard 102 - reduced disclosure exemptions

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

Income

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

Expenditure

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

Tangible fixed assets

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

Computer equipment - 33% on straight line basis

Stocks

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

Taxation

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

Fund accounting

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

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

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

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 2023

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

	2023	2022
	£	£
Donations and income from sales of merchandise	34,389	30,028
Gift aid	-	1,888
Sponsorship	27,729	12,951
	<u>62,118</u>	<u>44,867</u>

3. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	33	1
	<u>33</u>	<u>1</u>

4. RAISING FUNDS

Raising donations and legacies

	2023	2022
	£	£
Fundraising consultant	-	3,800
Merchandise for resale	724	-
	<u>724</u>	<u>3,800</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6)	Support costs (see note 7)	Totals
	£	£	£
Sub-Saharan Africa	<u>46,016</u>	<u>12,179</u>	<u>58,195</u>

GUA Africa

**Notes to the Financial Statements - continued
for the Year Ended 30 April 2023**

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023 £	2022 £
Survivor of war payments	5,957	13,619
Travel and trip costs	9,032	7,163
My Start - workshop materials	23	-
My Start - fundraising	355	-
My Start - art materials	3,184	386
Kenyan Student Liaison	4,044	3,546
Gatwitch Hub project costs	13,042	12,449
Humaniti Football Tournament	9,520	-
Gua Kenya NGO costs	859	-
	<u>46,016</u>	<u>37,163</u>

7. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Sub-Saharan Africa	<u>7,906</u>	<u>1,479</u>	<u>2,794</u>	<u>12,179</u>

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

	2023 Sub-Saharan Africa £	2022 Total activities £
UK office and telephone	6,245	2,469
Advertising	333	174
Sundries	974	317
Computer expenses	354	606
Bank charges and foreign exchange gain/loss	1,479	1,699
Accountancy and legal fees	2,794	2,140
	<u>12,179</u>	<u>7,405</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2023 nor for the year ended 30 April 2022.

Trustees' expenses

No reimbursed expenses were paid to trustees (2022 - £175 to one trustee).

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	10,925	33,942	44,867
Investment income	<u>1</u>	<u>-</u>	<u>1</u>
Total	<u>10,926</u>	<u>33,942</u>	<u>44,868</u>
EXPENDITURE ON			
Raising funds	3,800	-	3,800
Charitable activities			
Sub-Saharan Africa	<u>5,627</u>	<u>38,941</u>	<u>44,568</u>
Total	<u>9,427</u>	<u>38,941</u>	<u>48,368</u>

GUA Africa

Notes to the Financial Statements - continued
for the Year Ended 30 April 2023

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
NET INCOME/(EXPENDITURE)	1,499	(4,999)	(3,500)
Transfers between funds	(894)	894	-
Net movement in funds	605	(4,105)	(3,500)
RECONCILIATION OF FUNDS			
Total funds brought forward	387	6,512	6,899
TOTAL FUNDS CARRIED FORWARD	<u>992</u>	<u>2,407</u>	<u>3,399</u>

10. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 May 2022 and 30 April 2023	<u>1,368</u>
DEPRECIATION	
At 1 May 2022 and 30 April 2023	<u>1,368</u>
NET BOOK VALUE	
At 30 April 2023	<u>-</u>
At 30 April 2022	<u>-</u>

11. STOCKS

	2023 £	2022 £
Stocks	<u>200</u>	<u>200</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Prepayments and accrued income	<u>-</u>	<u>1,888</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Accrued expenses	<u>2,400</u>	<u>2,221</u>

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Current assets	2,842	6,189	9,031	5,620
Current liabilities	(2,400)	-	(2,400)	(2,221)
	<u>442</u>	<u>6,189</u>	<u>6,631</u>	<u>3,399</u>

GUA Africa

**Notes to the Financial Statements - continued
for the Year Ended 30 April 2023**

15. MOVEMENT IN FUNDS

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

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

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

Comparatives for movement in funds

	At 1.5.21 £	Net movement in funds £	Transfers between funds £	At 30.4.22 £
Unrestricted funds				
General fund	387	1,499	(894)	992
Restricted funds				
Child Sponsorship Programmes	6,512	(4,105)	-	2,407
Gatwitch Hub	-	(894)	894	-
	<u>6,512</u>	<u>(4,999)</u>	<u>894</u>	<u>2,407</u>
TOTAL FUNDS	<u>6,899</u>	<u>(3,500)</u>	<u>-</u>	<u>3,399</u>

GUA Africa

Notes to the Financial Statements - continued
for the Year Ended 30 April 2023

15. 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	10,926	(9,427)	1,499
Restricted funds			
My Start project	4,104	(4,104)	-
Child Sponsorship Programmes	14,838	(18,943)	(4,105)
Gatwitch Hub	15,000	(15,894)	(894)
	<u>33,942</u>	<u>(38,941)</u>	<u>(4,999)</u>
TOTAL FUNDS	<u>44,868</u>	<u>(48,368)</u>	<u>(3,500)</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.

Gatwitch Hub - grants received to fund a leadership programme run in Kakuma, Kenya. The project will support 18 young people aged between 13-16 years old who have been orphaned in South Sudan and are now living in Kakuma refugee camp.

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 April 2023.