

UMOYA TRUST UK

England & Wales · Charity number 1133234

Details

Status Registered

Legal form Charitable company

Company number [06948165](#)

Registered 2009-12-10

Register [View on the Charity Commission register](#)

Contact

Address 39 Broadway
Gillingham
Kent
ME8 6BA

Phone 07722002616

Email admin@connectandcare.co.uk

Website www.umoyatrust.co.uk

Activities

Objects: PRIMARILY FOR SOCIALLY AND ECONOMICALLY DISADVANTAGED PEOPLE IN KENT, THE UNITED KINGDOM AND OVERSEAS, AND IN PARTICULAR BUT NOT EXCLUSIVELY, THOSE FROM MINORITY ETHNIC GROUPS WITHIN THE UKI THE RELIEF OF POVERTY AND THE ADVANCEMENT OF HEALTH IN PARTICULAR BY:I RAISING AWARENESS OF THE ISSUES AFFECTING SOCIALLY EXCLUDED HOMELESS PEOPLE AND MINORITY ETHNICS DUE TO DYSFUNCTIONAL FAMILIES, DRUGS, ALCOHOL AND ASYLUM SEEKERSII ASSISTING WITH THE PROVISION OF ACCOMMODATION AND RELEVANT INFORMATION ABOUT ACCOMMODATION OR WORKING WITH HOUSING PROVIDERS; ANDIII THE PROVISION OF QUALIFIED AND SUITABLE COUNSELLING2 THE RELIEF OF UNEMPLOYMENT AND NEED IN PARTICULAR BYI PROVIDING ASSISTANCE WITH FINDING EMPLOYMENT AND HELPING WITH ACCESS TO EDUCATION AND SERVICESII PROVIDING ADVICE TO SMALL BUSINESSES IN THE UK AND MORE PARTICULARLY IN VILLAGES IN THE DEVELOPING WORLD3 THE RELIEF OF NEED BY PROVIDING OPPORTUNITIES FOR PEOPLE TO PARTICIPATE AND INTEGRATE MORE FULLY IN THEIR COMMUNITY

Activities: Community Outreach - Helping homeless people with food, accommodation and clothing. We are focusing on helping people in their homes by providing domiciliary care. We have a charity shop that also helps volunteers with special needs gain skills. We help look after widows and orphans in Zambia and other parts of Africa. We are currently building a nursing home in Zambia.

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, The Prevention Or Relief Of Poverty, Accommodation/housing
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** KENT, THE UNITED KINGDOM AND OVERSEAS
- South Africa
- Togo
- Uganda
- Zambia
- Kent
- Wiltshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£286,132	£275,288	-	-
2024-06-30	£271,175	£272,689	-	-
2023-06-30	£401,346	£377,941	-	-
2022-06-30	£322,718	£369,052	-	-
2021-06-30	£357,602	£359,245	-	-

Trustees

Name	Role	Appointed
Emmanuel Musonda		2021-12-31
Idah Banda-Muyunda		2023-05-27
Jennifer Nutley		2023-05-27
Muyunda Lifumbela		2022-08-14

UMOYA TRUST UK

England & Wales - Charity number 1133234

Accounts

REGISTERED COMPANY NUMBER: 06948165 (England and Wales)
REGISTERED CHARITY NUMBER: 1133234

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR
THE YEAR ENDED 30 JUNE 2025 FOR
UMOYA TRUST (UK)

Black Crow Services
Suite 49, 186 St Albans Road,
Watford,
WD24 4AS

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YEAR ENDED 30 JUNE 2025

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2025

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 JUNE 2025. 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

a. Policies and Objectives:

The main objects of the charity set out in the governing document are;

- Supporting vulnerable people due to disabilities, homelessness, age and illness in the UK
- Housing and supporting vulnerable elderly with high standard nursing care in Zambia
- Help with orphans regarding their schooling, housing and food
- Assisting people who are homeless in the local community
- Emotional Support and advocacy for those in need
- Helping the most vulnerable in our local community and in Africa
- Building capacity and growth to impact others one person at a time
- Supporting and partnering with Government and local organisations that are building the lives of the most vulnerable in our communities

Activities undertaken to achieve objectives

b. Our current activities are:

- Domiciliary care within the local community – This is through our project Connect & Care
- Turning our Old people's home into a Nursing Home and Care services in Zambia
- Working in partnership with local Governments, both in UK and Africa, to reach out to the most vulnerable in our communities
- Managing the license to recruit both volunteers and skilled workers from abroad to the UK
- Re-Opening the charity Shop and Outreach programmes in Kent and Wilshire
- Homeless outreach programme within the community.
- Orphan support in Africa – paying school fees and providing assistance with rent and food expenses.
- Collecting used goods and items for donations to vulnerable communities abroad
- Farming Maize to sustain the project in Zambia and clearing land for fish farming
- Taking hospital equipment to the nursing home in Zambia

Main achievements of the charity

We have been able to assist socially excluded people in Kent, Wilshire and Africa, particularly in Zambia and Togo, by providing advocacy, food and support, as well as employment skills. Most of our volunteers are expert by experience who may have been clients and are vulnerable within our community. We have managed to provide care and support, and we have provided a place where they can be part of a team and start to learn new skills and develop socially.

The Trust managed to issue 8 COS to volunteers, and three Skilled workers have been part of the capacity building in the vision we have of opening more project in Africa and sustaining those in the UK. Furthermore, some volunteers have been able to be employed on the skilled workers visa in the UK. This provided us with sustainable work force that has stabilised our Connect and Care Project, both in Kent and Wiltshire.

Our homeless project has tried to help and support those living on the streets alongside other organisation working among them. In Africa we have been able to help several orphans by paying their school fees, rent and supplying much needed food. We have encouraged them to finish their education and hope to continue to support them as they go to college. We have now managed to

complete the construction of the Nursing Home in Zambia, and we managed to run it as a pilot project this year. In the project we had housed 6 old vulnerable people and employed 8 volunteers. The project was successful and amongst the finding is that the concept of volunteering is foreign and there is nothing for free at least in Zambia.

This has helped us to redesign the project and ensure that we are meeting our object.

With the view to reopen the Nursing Home- we managed to apply to the nursing counsel of Zambia and during the reported period we are waiting for the inspection. We have managed to recruit – The National Coordinator, Manager, 4 nurses, 4 doctors and 2 clinical offices with other supporting staff.

The Dom Care we have been able to complete all the CQC requirement on both locations and have maintain on average 800 hours services. All the reportable or notifications have been made. We have had some challenges with staff from abroad who mostly find it difficult to integrate into the local community. We will need further cross culture communication training. In some cases, we have had less hours for staff and these have resulted in unstable staffing as some have left. We are now looking for private clients to boost our services and reduce the risk of losing government contracts.

Zambia Nursing Home Project- Update

Connect and Care Nursing Home is operated by Umoya Trust (Zam) providing world class Nursing Home Care and Rehabilitation Services and is named after our passion to connect and care for elderly individuals and those who are vulnerable due to various issues. We are now building 4 self-contained flats that will be named as Shilla Homes (named after our late client aged 101 whose life impacted our services in Wilshire).

Our aim is to respond to individual requests for services and deliver them in a manner that respects the wishes and feelings of the Service User and upholds his or her rights and dignity. We are now looking at becoming part of the health care services in the local area.

The aims and objectives of the organisation are as follows:

- To encourage clients or their representatives to participate as fully as possible in formulating their care plans and to provide access to personal files.
- To enable and support clients to retain independence of thought and activity.
- To meet in a dignified non-judgemental way, the client's physical, mental and emotional needs and to promote his or her overall well-being.
- To recognize client diversity by ensuring religious, cultural, racial and gender identities are respected and to request clients and their carers respect the right of members of staff to enjoy the same non-discriminatory approach.
- To ensure that the forms of communication, language and address used are suitable for the needs of the client.
- To ensure that the client is always treated with dignity and respect and is safeguarded from risk of abuse.
- To ensure that all information received in the course of carrying out our duties is treated with the utmost confidentiality and is not passed to any unauthorised persons. Records will be accurate and fit for purpose.
- To be respectful of the client's personal privacy and space.
- To ensure that all health and safety procedures are followed at all times.
- To ensure that the quality of the service provided is of the highest standard possible and to use appropriate methods to achieve this.
- To ensure clients are provided with information concerning the services provided and any changes to those services which may affect their well-being.
- To ensure that staff adhere to our principles and standard of services by safe recruitment, adequate training, supervision, and induction.

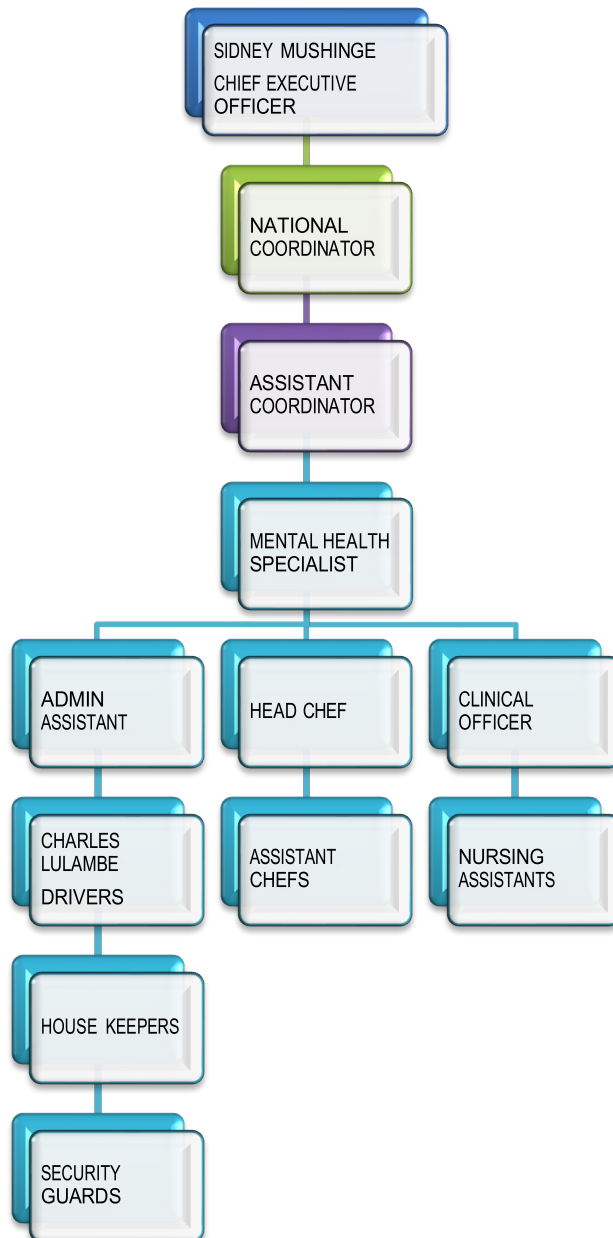
People and the services we provide

We provide Nursing Care services to vulnerable (65+) and adults with Physical and Mental Rehabilitation services, and Personal Care services each of which is a regulated activity.

We provide safe, Service User focused, 24 hour, seven days' a week services. We facilitate semi-independence for vulnerable or at-risk elderly (65+) and adults with physical and learning disabilities leaving hospitals; this is achieved by supporting them within our project with intensified rehabilitation program with the aim to move them if possible, to a more independent living including their own home or families.

Our registration with the Ministry of Community Development and Welfare enables us to provide certain care under the following regulated activities as defined in the NGO Act, 2009 as (Amendment No.13 of 2020). Currently we have applied with the Ministry of Health for Rehabilitation Services will which enable us to provide world class services that meets the needs of our clients holistically.

UMOYA TRUST NURSING HOME STRUCTURE



**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2025**

FINANCIAL REVIEW

a. Going concern

Going concern after making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

We are growing as an organisation and have now taken up the responsibility of employing people and expanding our activities and therefore we aim to maintain reserve of £5,000 as part of our income to meet any unforeseen circumstances and to make sure that we have enough money to pay staff when our income is delayed. This will be reflected in our financial Reserve Policy. We are also aiming to have an overdraft arrangement with the bank to ensure that we have access to money in the case of invoice delayed staff and bills will not be affected.

Structure, governance and management

- a. Constitution Umoya Trust (UK) is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.
- b. Methods of appointment or election of Trustees The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association. Trustees are appointed and references are taken prior to starting. All Trustees have relevant and current DBS.
- c. Organisational structure and decision-making policies

The other members of the trustee body are responsible for the financial management of the charity whilst others are able to confirm and authorise any payment above the agreed amount. Cheques are signed by 2 unrelated people that the Trustees have put forward to the bank. Statement of Trustees' responsibilities The Trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

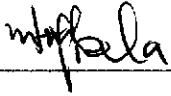
Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2025**

Approved by order of the board of trustees on
and Signed on its behalf by:



Mr M Lifumbela (Trustee)

Date: 21.04.26

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
06948165 (England and Wales)

Registered Charity number
1133234

Registered office
39 Broadway
GILLINGHAM
Kent
ME86B
A

Trustees
Ms J A Nutley Director (appointed 27.5.2023)
Mr M Lifumbela Director (appointed
27.5.2023)
Mr E Musonda Director

Independent Examiner
Black Crow Services
Suite 49,186 St Albans Road, Watford,
WD24 4AS

Independent examiner's report to the trustees of Umoya Trust (UK) ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2025.

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 - matters of concern identified

Since your charity's gross income exceeded £250,000 your examiner must be a member of a Listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW) which is one of the listed bodies.

I have completed my examination.

From the work undertaken, it was noted that the following did not have sufficient documentation to support the balances per the financial statements.

1. The charity's accounting system does not account for funds and potential restrictions on use of funds.
2. The charity is closely linked with Umoya Trust Zambia, a foreign charity, which Umoya Trust UK supports. Controls have not been put in place to adequately separate the resources, assets and expenditure of the two entities clearly.
3. The charity has not maintained a fixed asset register.

I confirm that no other matters have come to my attention in connection with the examination giving me reasonable cause to believe that in any material respect:

1. Except for the matter of concern noted above accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. Except for the matter of concern noted above 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; and
3. 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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Hassan Shah ICAEW
The Institute of Chartered Accountants in England and Wales

Date: 24 April 2026

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 30 JUNE 2025

		2025	2024
		Unrestricted	Total
		Fund	funds
		£	£
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		10,985	1,215
Other Revenue		376	
Charitable activities			
Direct costs		272,131	400,023
Other trading activities	2		
Investment income	3	29	108
Total		<hr/> 283,521	<hr/> 401,346
EXPENDITURE ON			
Raising funds		-	-
Charitable activities			
Direct costs		41,667	339,535
Support costs		232,697	38,406
Total		<hr/> 274,364	<hr/> 377,941
NET INCOME/(EXPENDITURE)		9,157	23,405
RECONCILIATION OF FUNDS			
Total funds brought forward		2,952	(1,365)
TOTAL FUNDS CARRIED FORWARD		<hr/> <u>12,109</u>	<hr/> <u>22,040</u>

BALANCE SHEET

	Notes	2025 Unrestricted funds £	2024 Total funds £
FIXED ASSETS			
Tangible assets	8	749	1,164
CURRENT ASSETS			
Debtors	9	-	17,784
Cash at bank		22,125	12,606
		22,874	31,554
CREDITORS			
Amounts falling due within one year	10	(10,765)	(31,554)
NET CURRENT ASSETS/(LIABILITIES)		12,109	2,952
TOTAL ASSETS LESS CURRENT LIABILITIES			
		12,109	2,952
NET ASSETS/(LIABILITIES)			
		<u>12,109</u>	<u>2,952</u>
FUNDS			
Unrestricted funds	12	12,109	2,952
TOTAL FUNDS		<u>12,109</u>	<u>2,952</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 JUNE 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2025 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 21.04.26 and were signed on its behalf by:

M Lifumbela

Mr M Lifumbela - Trustee

FOR THE YEAR ENDED 30 JUNE 2025

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.

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.

Fixtures and fittings	25% on reducing balance
Computer equipment	33% on cost

Taxation

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

Fund accounting

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

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

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

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. OTHER TRADING ACTIVITIES	2025	2024
	£	£
N/A	-	-
3. INVESTMENT INCOME	2025	2024
	£	£
Interest receivable	29	108
4. NET INCOME/(EXPENDITURE)		
Net income/(expenditure) is stated after charging/(crediting):		
	2025	2024
	£	£
Depreciation - owned assets	414	497
Other operating leases	-	15,490

5. TRUSTEES' REMUNERATION AND BENEFITS

During the year, Trustees received remuneration of £0 (2024: £14,726).

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 JUNE 2025 (2024: nil).

Key management

During the year key management were paid remuneration of £40,000 (2024: £50,452).

Key management had no reimbursed expenses during the year (2024: £11,109)

6. **STAFF COSTS**

The average monthly number of employees during the year was as follows:

	2025	2024
Domiciliary Care	9	11
No employees received emoluments in excess of £60,000.	9	11

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

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	1,215
Charitable activities	
Direct costs	400,023
Other trading activities	-
Investment income	108
Total	401,346
EXPENDITURE ON	
Raising funds	-
Charitable activities	
Support costs	377,941
Total	377,941
NET INCOME/(EXPENDITURE)	23,405
RECONCILIATION OF FUNDS	
Total funds brought forward	(1,365)
TOTAL FUNDS CARRIED FORWARD	22,040

8. TANGIBLE FIXED ASSETS

	Fixtures & fittings	Computer equipment	Totals
	£	£	£
COST			
At 30 June 2024	3,982	500	4,482
DEPRECIATION			
Charge for year	249	165	414
Accumulated Depreciation	2,988	331	3,319
NET BOOK VALUE			
At 30 JUNE 2025	745	4	749

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	-	14,475
Other debtors	-	575
Accrued income	-	2,734
Prepayments	-	-
Total		17,784

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Social security and other taxes	2,630	8,057
Net wages control	-	14,057
Pension control	-	2,163
Accrued expenses	8,135	4,325
Other Creditors	-	-
Total	10,765	28,602

II. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025	2024
	£	£
Within one year	-	-

12. MOVEMENT IN FUNDS

	At 1.7.24 £	Net movement in funds £	At 29.6.25 £
Unrestricted funds			
General fund	2,952	9,157	12109
TOTAL FUNDS	<u>2,952</u>	<u>9,157</u>	<u>12,109</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	283,521	(274,364)	9,157
TOTAL FUNDS	<u>283,521</u>	<u>(274,364)</u>	<u>9,157</u>

Comparatives for movement in funds

	At 1.7.23 £	Net movement in funds £	At 30.6.24 £
Unrestricted funds			
General fund	(1,365)	23,405	22,040
TOTAL FUNDS	<u>(1,365)</u>	<u>23,405</u>	<u>22,040</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	401,346	(377,941)	23,405
TOTAL FUNDS	<u>401,346</u>	<u>(377,941)</u>	<u>23,405</u>

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.7.23 £	Net movement in funds £	At 29.6.25 £
Unrestricted funds			
General fund	(1,365)	32,562	31,197
TOTAL FUNDS	<u>(1,365)</u>	<u>32,562</u>	<u>31,197</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	684,867	(652,305)	32,562
TOTAL FUNDS	684,867	<u>(652,305)</u>	<u>32,562</u>

13. RELATED PARTY DISCLOSURES

N/A

	2025	2024
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	10,985	4,145
Grants	-	-
	<hr/>	<hr/>
	10,985	4,145
Other trading activities		
Interest Receivable	29	35
Charitable activities		
Community outreach	258,482	244,815
Personal contributions to care	2,259	2,163
		<hr/>
Subtotal	260,741	246,978
		<hr/>
Total incoming resources	283,521	251,158
EXPENDITURE		
Raising donations and legacies		
-		
Charitable activities		
Subcontractors	2,200	14,580
Donations • Umoya Trust Zambia	16,042	57,066
Connect & care expenditure	12,456	-
Volunteer scheme	4,920	3,602
Travel costs	-	-
Donations - ECM tithes	3,000	4,000
CHS commission paid	-	-
Visa charges	891	1,583
Vehicle costs	5,646	7,857
Donations - other charities	-	-
Total Direct Charitable Costs	41,667	88,688
Support costs (Expenditure)		
Wages	138,128	179,175
Carried forward	138,128	179,175

This page does not form part of the statutory financial statements

UMOYA TRUST (UK)**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2025**

	2025	2024
Management		
Brought forward	138,128	179,175
Social security (PAYE/PENSIONS)	33,187	-
Pensions	-	-
Rents	22,010	1,122
Rates and water	-	-
Insurance	9,062	-
Light and heat	-	-
Telephone	-	-
Sundries	26,212	-
Bad debts written off	-	-
Other expenses		
Legal and professional fees	-	1,273
Training	-	-
Bank interest	-	-
IT software & consumables	-	-
HMRC interest on overdue tax	-	-
Governance costs	2,098	-
Support Costs Excluding Wages	92,569	181,343
Finance		
Bank charges	-	215
Fixtures and fittings	-	-
Computer equipment	-	-
		215
Total resources expended	274,364	270,246
Net income/(expenditure)	9,157	(19,088)

This page does not form part of the statutory financial statements

UMOYA TRUST UK

England & Wales - Charity number 1133234

Accounts

REGISTERED COMPANY NUMBER: 06948165 (England and Wales)
REGISTERED CHARITY NUMBER: 1133234

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR
THE YEAR ENDED 30 JUNE 2024 FOR
UMOYA TRUST (UK)

Black Crow Services
Suite 49, 186 St Albans Road,
Watford,
WD24 4AS

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YEAR ENDED 30 JUNE 2024

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2024

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 June 2024. 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).

On behalf of the Trustees in Zambia we would like to report on Umoya Trust activities in Zambia since the pandemic until present. The report will look at the Nursing homes achievements, challenges and plans, recruitment for UK - Certificate of Sponsorship (COS), Matero After Care, farming, Prayer Mountains and then make a conclusion whilst highlighting some of the expenses that we might have incurred during the process.

Objectives and Activities

a. Policies and Objectives:

The main objects of the charity set out in the governing document are;

- Housing and supporting vulnerable elderly with high standard nursing care in Zambia
- Help with orphans regarding their schooling, housing and food
- Assisting people who are homeless in the local community
- Emotional Support and advocacy for those in need
- Helping the most vulnerable in our local community and in Africa
- Building capacity and growth to impact others one person at a time
- Supporting and partnering with Government and local organisations that are building the lives of the most vulnerable in our communities

Activities undertaken to achieve objectives

b. Our current activities are:

- Completing and opening the Housing Project in Zambia for the old vulnerable people
- Working in partnership with local Governments, both in UK and Africa, to reach out to the most vulnerable in our communities
- Having a licence to recruit both volunteers and skilled workers from abroad to the UK
- Re-Opening the charity Shop and Outreach programmes in Kent and Wilshire
- Homeless outreach programme within the community.
- Orphan support in Africa – paying school fees and providing assistance with rent and food expenses.
- Domiciliary care within the local community – This is through our project Connect & Care
- Collecting used goods and items for donations to vulnerable communities abroad
- Volunteering opportunities for Asylum Seekers to help in community integration and language learning
- Licence to recruit volunteers from abroad to help achieve our objectives
- Disabled vehicle for transport and one to one support in the form of befriending vulnerable people particularly those that are alone and have no access to local facilities.
- Opening up an old people's home and registering as a charity in Zambia.
- Start farming Maize to sustain the project in Zambia and clearing land for fish farming
- Building affordable bed sitters accommodation for the vulnerable that can afford to help sustain the main objectives of Umoya Zambia
- Applying for supporting people housing project in the UK.

Main achievements of the charity

We have been able to assist socially excluded people in Kent, Wilshire and Africa, particularly in Zambia and South Africa, by providing advocacy, food and support, as well as employment skills. Most of our volunteers are expert by experience who may have been clients and are vulnerable within our community. We have managed to provide care and support and we have provided a place where they can be part of a team and start to learn new skills and develop socially.

The Trust managed to sponsor 8 volunteers from Uganda, South Africa and Zambia who have been part of the capacity building in the vision we have of opening more project in Africa.

Furthermore, some volunteers have been able to be employed on the skilled workers visa in the UK. This provided us with sustainable work force that has stabilised our Connect and Care Project, both in Kent and Wiltshire.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2024

Our homeless project has tried to help and support those living on the streets alongside other organisation working among them. In Africa we have been able to help several orphans by paying their school fees, rent and supplying much needed food. We have encouraged them to finish their education and hope to continue to support them as they go to college. We have now managed to complete the construction of the Nursing Home in Zambia, and we managed to run it as a pilot project this year. In the project we had housed 6 old vulnerable people and employed 8 volunteers. The project was successful and amongst the finding is that the concept of volunteering is foreign and there is nothing for free at least in Zambia. This has helped us to redesign the project and ensure that we are meeting our object. We will be registering with the ministry of health in Zambia.

Zambia Nuning Home- Costs and updates

Connect and Care Nursing Home is operated by Umoya Trust (Zam) providing world class Nursing Home Care and Rehabilitation Services and is named after our passion to connect and care for elderly individuals and those who are vulnerable due to various issues. The site will have many buildings and activities. However, the current and first building is named after our late director and architect (Chisha Musonda) who designed and encouraged the project to be moved from Livingstone to Lusaka as a strategic management. We are planning to start the Robinsons Chapel, Maggie Mpundu House, GF residential home, Astride's Corner (all these buildings are named after people who have shaped the project and details will appear on the wall of fame).

The project was established to provide the vulnerable elderly (65+) and adults (18 +) with physical and learning disabilities, a range of nursing services that meet their needs and offer them choice. Our aim is to respond to individual requests for services and deliver them in a manner that respects the wishes and feelings of the Service User and upholds his or her rights and dignity. Our objective is to provide a range of services, thereby offering the Service User, communities, and family greater freedom of choice. Service User needs will be matched with corresponding and appropriate staff and resources. It all begins with connecting. Using Outreach Programmes, including our work with the local government, social workers, faith groups, NGOs, Chainama, Government and private hospitals, chiefs, families, a connection is made, trust is built and that connection leads to the provision of a Personalised Care Plan compatible with individual needs.

The aims and objectives of the organisation are as follows:

- To encourage clients or their representatives to participate as fully as possible in formulating their care plans and to provide access to personal files.
- To enable and support clients to retain independence of thought and activity.
- To meet in a dignified non-judgemental way, the client's physical, mental and emotional needs and to promote his or her overall well-being.
- To recognize client diversity by ensuring religious, cultural, racial and gender identities are respected and to request clients and their carers respect the right of members of staff to enjoy the same non-discriminatory approach.
- To ensure that the forms of communication, language and address used are suitable for the needs of the client.
- To ensure that the client is always treated with dignity and respect and is safeguarded from risk of abuse.
- To ensure that all information received in the course of carrying out our duties is treated with the utmost confidentiality and is not passed to any unauthorised persons. Records will be accurate and fit for purpose.
- To be respectful of the client's personal privacy and space.
- To ensure that all health and safety procedures are followed at all times.
- To ensure that the quality of the service provided is of the highest standard possible and to use appropriate methods to achieve this.
- To ensure clients are provided with information concerning the services provided and any changes to those services which may affect their well-being.
- To ensure that staff adhere to our principles and standard of services by safe recruitment, adequate training, supervision, and induction.

People and the services we provide

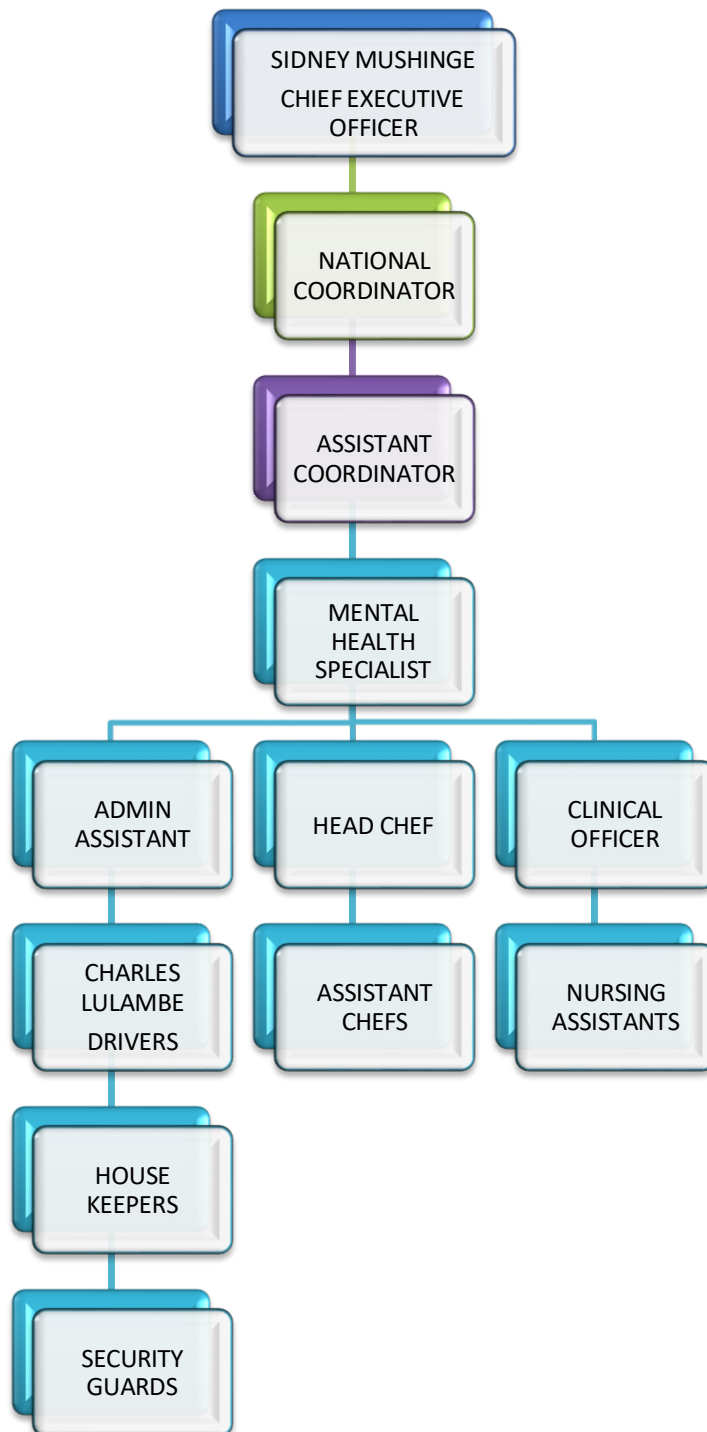
We provide Nursing Care services to vulnerable (65+) and adults with Physical and Mental Rehabilitation services, and Personal Care services each of which is a regulated activity. We provide safe, Service User focused, 24 hour, seven days' a week services. We facilitate semi-independence for vulnerable or at-risk elderly (65+) and adults with physical and learning disabilities leaving hospitals; this is achieved by

supporting them within our project with intensified rehabilitation program with the aim to move them if possible, to a more independent living including their own home or families.

Our registration with the Ministry of Community Development and Welfare enables us to provide certain care under the following regulated activities as defined in the NGO Act, 2009 as (Amendment No.13 of 2020). Currently we have applied with the Ministry of Health for Rehabilitation Services will which enable us to provide world class services that meets the needs of our clients holistically.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2024**

UMOYA TRUST NURSING HOME STRUCTURE



REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2024

FINANCIAL REVIEW

a. Going concern

Going concern after making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

We are growing as an organisation and have now taken up the responsibility of employing people and expanding our activities and therefore we aim to maintain reserve of £5,000 as part of our income to meet any unforeseen circumstances and to make sure that we have enough money to pay staff when our income is delayed. This will be reflected in our financial Reserve Policy. We are also aiming to have an overdraft arrangement with the bank to ensure that we have access to money in the case of invoice delayed staff and bills will not be affected.

Structure, governance and management

- a. Constitution Umoya Trust (UK) is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.
- b. Methods of appointment or election of Trustees The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association. Trustees are appointed and references are taken prior to starting. All Trustees have relevant and current DBS.
- c. Organisational structure and decision-making policies

The other members of the trustee body are responsible for the financial management of the charity whilst others are able to confirm and authorise any payment above the agreed amount. Cheques are signed by 2 unrelated people that the Trustees have put forward to the bank. Statement of Trustees' responsibilities The Trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the Trustees to prepare financial statements for each financial year.

Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2024**

Approved by order of the board of trustees on
and Signed on its behalf by:



Mr M Lifumbela (Trustee)

Date: 21.03.25

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06948165 (England and Wales)

Registered Charity number

1133234

Registered office

39 Broadway
GILLINGHAM
Kent
ME86B
A

Trustees

Ms J A Nutley Director (appointed 27.5.2023)
Mr M Lifumbela Director (appointed
27.5.2023)
Mr E Musonda Director

Independent Examiner

Black Crow Services
Suite 49, 186 St Albans Road, Watford,
WD24 4AS

Independent examiner's report to the trustees of Umoya Trost (Uk) ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2024.

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 - matters of concern identified

Since your charity's gross income exceeded £250,000 your examiner must be a member of a Listed body. I can confirm that am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

I have completed my examination.

From the work undertaken, it was noted that the following did not have sufficient documentation to support the balances per the financial statements.

1. The charity's accounting system does not account for funds and potential restrictions on use of funds.
2. The charity is closely linked with Umoya Trust Zambia, a foreign charity, which Umoya Trust UK supports. Controls have not been put in place to adequately separate the resources, assets and expenditure of the two entities clearly.
3. The charity has not maintained any stock records through the year, though it has now closed the shop and donated all stock to Gillingham Street Angels, Registered Charity No. 1184311.
4. The charity has not maintained a fixed asset register.
5. The charity was not able to provide to full evidence for a sample of expenses selected, in particular evidence supporting £6,113

I confirm that no other matters have come to my attention in connection with the examination giving me reasonable cause to believe that in any material respect:

1. Except for the matter of concern noted above accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. Except for the matter of concern noted above 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; and
3. 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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

H Shah ICAEW
The Institute of Chartered Accountants in England and Wales

Date: 22/03/25

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 30 JUNE 2024

		2024	2023
		Unrestricted	Total
		Fund	funds
		£	£
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		251,123	1,215
Other Revenue			
Charitable activities			
Direct costs			400,023
Other trading activities	2		
Investment income	3	35	108
Total		<u>251,158</u>	<u>401,346</u>
EXPENDITURE ON			
Raising funds			-
Charitable activities			
Direct costs		77,401	339,535
Support costs		192,845	38,406
Total		<u>270,246</u>	<u>377,941</u>
NET INCOME/(EXPENDITURE)		(19,088)	23,405
RECONCILIATION OF FUNDS			
Total funds brought forward		22,040	(1,365)
TOTAL FUNDS CARRIED FORWARD		<u>2,952</u>	<u>22,040</u>

BALANCE SHEET

	Notes	2024 Unrestricted funds £	2023 Total funds £
FIXED ASSETS			
Tangible assets	8	1,164	1,660
CURRENT ASSETS			
Debtors	9	17,784	20,416
Cash at bank		12,606	14,001
		31,554	34,417
CREDITORS			
Amounts falling due within one year	10	(28,602)	(14,037)
NET CURRENT ASSETS/(LIABILITIES)		2,952	20,380
<hr/>			
TOTAL ASSETS LESS CURRENT LIABILITIES		2,952	22,040
NET ASSETS/(LIABILITIES)		<u>2,952</u>	<u>22,040</u>
FUNDS			
Unrestricted funds	12	2,952	22,040
TOTAL FUNDS		<u>2,952</u>	<u>22,040</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2024 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 21.03.25 and were signed on its behalf by:

M Lifumbela

Mr M Lifumbela - Trustee

FOR THE YEAR ENDED 30 JUNE 2024

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.

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.

Fixtures and fittings	25% on reducing balance
Computer equipment	33% on cost

Taxation

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

Fund accounting

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

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

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

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. OTHER TRADING ACTIVITIES	2024	2023
	£	£
Shop income	-	-

3. INVESTMENT INCOME	2024	2023
	£	£
Interest receivable	35	108

4. NET INCOME/(EXPENDITURE)		
Net income/(expenditure) is stated after charging/(crediting):		
	2024	2023
	£	£
Depreciation - owned assets	497	607
Other operating leases	-	15,490

5. TRUSTEES' REMUNERATION AND BENEFITS

During the year, Trustees received remuneration of £0 (2024: £14,726).

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2024 nor for the year ended 30 June 2023.

Key management

During the year key management were paid remuneration of £50,452 (2023: £65,589).

Key management had reimbursed expenses during the year of £11,109.38.

6. **STAFF COSTS**

The average monthly number of employees during the year was as follows:

	2024	2023
Shop staff	-	1
Domiciliary care	11	13
	<hr/>	<hr/>
	11	14

No employees received emoluments in excess of £60,000.

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

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	251,123
Charitable activities	
Direct costs	-
Other trading activities	-
Investment income	35
Total	<hr/> 251,158 <hr/>
EXPENDITURE ON	
Raising funds	77,402
Charitable activities	
Support costs	192,845
Total	<hr/> 270,246 <hr/>
NET INCOME/(EXPENDITURE)	(19,088)
RECONCILIATION OF FUNDS	
Total funds brought forward	22,040
TOTAL FUNDS CARRIED FORWARD	<hr/> <u>2,952</u>

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
Additions	1,326	334	1,660
DEPRECIATION			
Charge for year	332	165	497
NET BOOK VALUE			
At 30 June 2024	994	169	1,163

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	14,816	3,432
Other debtors	2,968	168
Accrued income	-	16,816
Prepayments	-	-
	<u>17,784</u>	<u>20,416</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Social security and other taxes		4,353
Net wages control		5,661
Pension control	24,290	1,307
Accrued expenses		2,716
Other Creditors	4,312	
	<u>28,602</u>	<u>14,037</u>

II. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2024	2023
	£	£
Within one year	-	1,680

12. MOVEMENT IN FUNDS

	At 1.7.23 £	Net movement in funds £	At 30.6.24 £
Unrestricted funds			
General fund	22,040	(19,088)	2,952
TOTAL FUNDS	<u>22,040</u>	<u>(19,088)</u>	<u>2,952</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	251,158	(270,246)	(19,088)
TOTAL FUNDS	<u>251,158</u>	<u>(270,246)</u>	<u>(19,088)</u>

Comparatives for movement in funds

	At 1.7.22 £	Net movement in funds £	At 30.6.23 £
Unrestricted funds			
General fund	(1,365)	23,405	22,040
TOTAL FUNDS	<u>(1,365)</u>	<u>23,405</u>	<u>22,040</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	401,346	(377,941)	23,405
TOTAL FUNDS	<u>401,346</u>	<u>(377,941)</u>	<u>23,405</u>

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.7.22 £	Net movement in funds £	At 30.6.24 £
Unrestricted funds			
General fund	(1,365)	4,317	2,952
TOTAL FUNDS	<u>(1,365)</u>	<u>4,317</u>	<u>2,952</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	652,504	(648,187)	4,317
TOTAL FUNDS	652,504	<u>(648,187)</u>	<u>4,317</u>

13. RELATED PARTY DISCLOSURES

During the year, the charity employed Prudence and Peniel Mushingie, relatives of key management. The salaries provided are considered market rate by the trustees.

	2024	2023
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	4,145	1,215
Grants	-	-
	<hr/> 4,145	<hr/> 1,215
Other trading activities		
Shop income	-	-
Interest Receivable	35	108
Charitable activities		
Community outreach	246,978	397,545
Personal contributions to care	-	<hr/> 2,478
	246,978	<hr/> 400,023
Total incoming resources	251,158	401,346
EXPENDITURE		
Raising donations and legacies		
Shop expenditure	-	-
Charitable activities		
Subcontractors	-	15,724
Donations • Umoya Trust Zambia	14,580	38,392
Connect & care expenditure	57,066	-
Volunteer scheme	3,602	9,933
Travel costs	-	28,230
Donations - ECM tithes	4,000	3,000
CHS commission paid	-	7,458
Visa charges	1,583	6,360
Vehicle costs	7,857	16,694
Donations - other charities	-	689
	88,688	126,480
Support costs		
Wages	179,175	201,650
Carried forward	179,175	201,650

This page does not form part of the statutory financial statements

UMOYA TRUST(UK)**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2024**

	2024	2023
Management		
Brought forward	179,175	201,650
Social security	-	5,325
Pensions	-	5,864
Rents	1,122	15,490
Rates and water	-	4,149
Insurance	-	1,784
Light and heat	-	1,584
Telephone	-	1,403
Sundries	-	2,515
Bad debts written off		
Other expenses		
Legal and professional fees	1,273	459
Training	-	5,551
Bank interest	-	120
IT software & consumables	-	375
HMRC interest on overdue tax	-	278
Governance costs	-	3,810
	<hr/>	<hr/>
	181,343	250,357
Finance		
Bank charges	215	497
Fixtures and fittings	-	442
Computer equipment	-	165
	215	<hr/>
		1,104
Total resources expended	<hr/>	<hr/>
	270,246	377,941
Net income/(expenditure)	<hr/>	<hr/>
	(19,088)	23,405

This page does not form part of the statutory financial statements

UMOYA TRUST UK

England & Wales - Charity number 1133234

Accounts

REGISTERED COMPANY NUMBER: 06948165 (England and Wales)
REGISTERED CHARITY NUMBER: 1133234

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023
FOR
UMOYA TRUST (UK)**

Xeinadin South East Limited
12 Conqueror Court
Sittingbourne
Kent
ME10 5BH

UMOYA TRUST (UK)

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UMOYA TRUST (UK)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 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 June 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).

On behalf of the Trustees in Zambia we would like to report on Umoya Trust activities in Zambia since the pandemic until now. The report will look at the Nursing homes achievements, challenges and plans, recruitment for UK - Certificate of Sponsorship (COS), Matero After Care, Farming, Prayer Mountains and then make a conclusion whilst highlighting some of the expenses that we might have incurred during the process.

Zambia Nursing Home- Costs and updates

We managed to complete the construction of the nursing home in 2022 then focussed on finishing as furnishing. For example, on the 12 September 2022, the UK transferred £8000. This money was used for plastering, wall fencing, painting, tilling and labour cost. We then ordered hospital beds for £3599.40 from CLH Health Care- Beds and Mattress. The UK team sent 4 vehicles to use at the project. We further received £6500 to help with transporting vehicles from Namibia to Zambia then registration and customer clearance (some of this money will be claimed as a charity later in the year). As we have planned to have activities and housing volunteers at the project, you will note that we had already acquired land from Woman of Destiny, and we managed to make the final payment of £4492.34 on 13th April 2023. During this financial year we also decided to buy the new kitchen and complete the built in wardrobes inside the main building the total transferred money for the activity from the UK was £6300. We have managed to house about 4 residents on our pilot project and this will be reported in the 2023-24 financial year report.

Recruitment - COS

We are currently using the facilities to help the UK team recruit staff from Africa. We have hosted applicants and interviewed them in the assessment centre. This has proved to be a very important exercise in that most of the recruiters have been assessed to be unsuitable to travel to the UK and this has reduced the cost on Umoya regarding recruitment. Some applicants have even opted to work with us in Zambia as they have seen some work being done professionally and yet rewarding. We are currently waiting for the new intake on COS coming in September.

Matero After Care

We are in partnership with the Matero After Care- project run by the Zambia government to look after the old and those with mental health challenges. We have been getting referrals from there and support staff training. Some of our volunteers tend to assist at the project. The management has been supportive and during the challenges we had to work as a team to manage the clients. This relationship has developed, and the Zambia government are in discussion with Umoya Trustees to ensure that there is a memorandum of understanding (MOU) with the charity.

Farming

It has clearly been noticed that food security is important in running the Nursing Home, hence the Trustee has acquired some land to farm Maise that will be used to feed the clients and staff. We farmed about 5Ha but unfortunately due to droughts all the crop failed. We are not discouraged but thought of using the irrigation methods next time and it will help us having crops throughout the year.

Prayer Mountains

The land next to the nursing home as been reserved as a retreat centre for people and our clients. We are now in the process of designing the place as a prayer mountain for the clients and the community. The design will be available this and building activities is planned to start in the year 25/26 financial year. Please note these future activities too.

Conclusion

The year has been challenging and very expensive as we had been trying to open up the project at the same time registration and ensuring that we had funding in place to run the project. We are aiming to sustain the project within Zambia via various farming project and other relevant income generating activities. We are also hoping to expand the capacity of project and client group to include fee paying clients.

UMOYA TRUST (UK)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2023

OBJECTIVES AND ACTIVITIES

Main achievements of the charity

We have been able to assist socially excluded people in Kent, Wilshire and Africa particularly in Zambia by providing advocacy, food and support, as well as employment skills. Most of our volunteers are people who are expert by experience who may have been clients and are vulnerable within our community. We have managed to provide care and support and of which we have provided a place where they can be part of a team and start to learn new skills and develop socially.

The trust managed to sponsor 4 volunteers from Uganda and Zambia who have been part of the capacity building in the vision we have of opening more project in Africa. Furthermore, some volunteers have been able to work with us whilst seeking asylum in the UK. This provided them with important integration skills in communication and culture. Those who have gone on to have successful application have been able to pass their English language and integrated into the community without difficulties.

We have managed to send 4 vehicles to Africa for the project among them is a disability car that has helped us to transport clients on wheelchair to the hospital appointment especially with social distance this has helped to reduce the infection rates by minimise the use of public transport.

Our homeless project has tried to help and support those living on the street alongside other organisation working among them. In Africa we have been able to help several orphans by paying their school fees, rent and supplying much needed food. We have encouraged them to finish their education and hope to continue to support them as they go to college. We have now managed to complete the construction of the Nursing Home in Zambia and we will be opening it as a pilot project late this year.

Zambia Nursing Home Project- Update

Connect and Care Nursing and Rehabilitation Home is operated by Umoya Trust (Zam) providing world class Nursing Home Care and Rehabilitation Services is named after our passion to connect and care for elderly individuals and those who are vulnerable due various issues. The site will have many buildings and activities however, the current and first building is named after our late director and architect (Chisha Musonda) who designed and encouraged the project to be moved from Livingstone to Lusaka as a strategic management. We are planning to start the Robinsons Chapel, Maggie Mpundu House, GF residential home, Astride's Corner (all these buildings are named after people who have shaped the project and details will appear on the wall of fame)

The project was established to provide the vulnerable elderly (65+) and adults (18+) with physical and learning disabilities, a range of nursing services that meet their needs and offer them choice. Our aim is to respond to individual requests for services and deliver them in a manner that respects the wishes and feelings of the Service User and upholds his or her rights and dignity.

Our objective is to provide a range of services, thereby offering the Service User, communities, and family greater freedom of choice. Service User needs will be matched with corresponding and appropriate staff and resources. It all begins with connecting. Using Outreach Programmes, including our work with the local government, social workers, faith groups, NGOs, Chainama, Government and private hospitals, chiefs, families, a connection is made, trust is built and that connection leads to the provision of a Personalised Care Plan compatible with individual need.

FINANCIAL REVIEW

Reserves policy

We are growing as an organisation and have now taken up the responsibility of employing people and expanding our activities and therefore we aim to maintain reserve of £5,000 as part of our income to met any unforeseen circumstances and to make sure that we have enough money to pay staff when our income is delayed. This will be reflected in our financial Reserve Policy. We are also aiming to have an overdraft arrangement with the bank to ensure that we have access to money in the case of invoice delayed staff and bills will not be affected.

UMOYA TRUST (UK)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2023

FINANCIAL REVIEW

Going concern

Going concern after making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

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.

Charity constitution

Constitution Umoja Trust (UK) is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association

Recruitment and appointment of new trustees

Methods of appointment or election of Trustees The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association. Trustees are appointed and references are taken prior to starting. All Trustees have relevant and current DBS's.

Organisational structure

The other members of the trustee body are responsible for the financial management of the charity whilst others are able to confirm and authorise any payment above the agreed amount. Cheques are signed by 2 unrelated people that the Trustees have put forward to the bank.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06948165 (England and Wales)

Registered Charity number

1133234

Registered office

39 Broadway
GILLINGHAM
Kent
ME8 6BA

Trustees

Mrs J Terry Retired (resigned 27.5.2023)
Ms R J French Director (resigned 27.5.2023)
Ms J A Nutley Director (appointed 27.5.2023)
Mr M Lifumbela Director (appointed 27.5.2023)
Mr E Musonda Director

Independent Examiner

Xeinadin South East Limited
12 Conqueror Court
Sittingbourne
Kent
ME10 5BH

UMOYA TRUST (UK)

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2023**

REFERENCE AND ADMINISTRATIVE DETAILS

Key Management

Mr S Mushinge
Mrs A Mushinge

TRUSTEES' RESPONSIBILITY STATEMENT

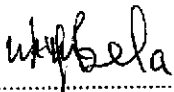
The trustees (who are also the directors of Umoja Trust (Uk) for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on ^{26.07.2024} and signed on its behalf by:



.....
Mr M Lifumbela - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
UMOYA TRUST (UK)**

Independent examiner's report to the trustees of Umoya Trust (Uk) ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 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 REPORT TO THE TRUSTEES OF
UMOYA TRUST (UK)**

Independent examiner's statement - matters of concern identified

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination.

From the work undertaken, it was noted that the following did not have sufficient documentation to support the balances per the financial statements;

1. From a review of expenditure items it was concluded that £17,170 out of a sample £23,000 could not be supported by any documentation.
2. The charity's accounting system does not account for funds and potential restrictions on use of funds.
3. The charity is closely linked with Umoya Trust Zambia, a foreign charity, which Umoya Trust UK supports. Controls have not been put in place to adequately separate the resources, assets and expenditure of the two entities clearly.
4. The charity has not maintained any stock records through the year, though it has now closed the shop and donated all stock to Gillingham Street Angels, Registered Charity No. 1184311.
5. The charity has not maintained a fixed asset register.

I confirm that no other matters have come to my attention in connection with the examination giving me reasonable cause to believe that in any material respect:

1. except for the matter of concern noted above accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. except for the matter of concern noted above 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; and
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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



F Howard FCA CTA FMAAT
The Institute of Chartered Accountants in England and Wales

Xeinadin South East Limited
12 Conqueror Court
Sittingbourne
Kent
ME10 5BH

Date: 12 August 2024.

UMOYA TRUST (UK)**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		1,215	30,051
Charitable activities			
Direct costs		400,023	286,937
Other trading activities	2	-	4,923
Investment income	3	108	2
Total		<u>401,346</u>	<u>321,913</u>
EXPENDITURE ON			
Raising funds		-	7,354
Charitable activities			
Direct costs		339,535	-
Support costs		38,406	391,567
Total		<u>377,941</u>	<u>398,921</u>
NET INCOME/(EXPENDITURE)		23,405	(77,008)
RECONCILIATION OF FUNDS			
Total funds brought forward		(1,365)	75,643
TOTAL FUNDS CARRIED FORWARD		<u>22,040</u>	<u>(1,365)</u>

The notes form part of these financial statements

UMOYA TRUST (UK)**BALANCE SHEET
30 JUNE 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
FIXED ASSETS			
Tangible assets	8	1,660	-
CURRENT ASSETS			
Debtors	9	20,416	240
Cash at bank		14,001	27,875
		<u>34,417</u>	<u>28,115</u>
CREDITORS			
Amounts falling due within one year	10	(14,037)	(29,480)
		<u>20,380</u>	<u>(1,365)</u>
NET CURRENT ASSETS/(LIABILITIES)			
		<u>22,040</u>	<u>(1,365)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>22,040</u>	<u>(1,365)</u>
NET ASSETS/(LIABILITIES)			
		<u>22,040</u>	<u>(1,365)</u>
FUNDS	12		
Unrestricted funds		<u>22,040</u>	<u>(1,365)</u>
TOTAL FUNDS		<u>22,040</u>	<u>(1,365)</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 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.

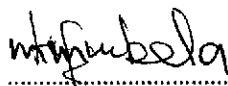
The notes form part of these financial statements

UMOYA TRUST (UK)

BALANCE SHEET - continued
30 JUNE 2023

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 26.07.2024
and were signed on its behalf by:



.....
Mr M Lifumbela - Trustee

The notes form part of these financial statements

UMOYA TRUST (UK)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 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.

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.

Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 33% on cost

Taxation

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

Fund accounting

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

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

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

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

UMOYA TRUST (UK)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2023**

2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Shop income	-	4,923
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	2023	2022
	£	£
Interest receivable	108	2
	<u> </u>	<u> </u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation - owned assets	607	-
Other operating leases	15,490	11,420
	<u> </u>	<u> </u>

5. TRUSTEES' REMUNERATION AND BENEFITS

During the year, Trustees received remuneration of £14,726 (2022: £NIL).

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2023 nor for the year ended 30 June 2022.

Key management

During the year key management were paid remuneration of £65,859 (2022: £59,083).

Key management had reimbursed expenses during the year of £12,931. During the year, some expenses were overpaid to key management and as at 30 June 2023 £168 is owed back to the charity.

The charity also provided UK accomodation and paid council tax for key management for when they were in the UK totalling £10,751.

UMOYA TRUST (UK)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2023**

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2023	2022
Shop staff	1	1
Domiciliary care	13	15
	<u>14</u>	<u>16</u>

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	30,051
Charitable activities	
Direct costs	286,937
Other trading activities	4,923
Investment income	2
Total	<u>321,913</u>
EXPENDITURE ON	
Raising funds	7,354
Charitable activities	
Support costs	391,567
Total	<u>398,921</u>
NET INCOME/(EXPENDITURE)	(77,008)
RECONCILIATION OF FUNDS	
Total funds brought forward	75,643
TOTAL FUNDS CARRIED FORWARD	<u>(1,365)</u>

UMOYA TRUST (UK)**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2023****8. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
Additions	1,768	499	2,267
DEPRECIATION			
Charge for year	442	165	607
NET BOOK VALUE			
At 30 June 2023	1,326	334	1,660
At 30 June 2022	-	-	-

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	3,432	-
Other debtors	168	-
Accrued income	16,816	-
Prepayments	-	240
	20,416	240

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Social security and other taxes	4,353	4,037
Net wages control	5,661	21,932
Pension control	1,307	1,592
Accrued expenses	2,716	1,919
	14,037	29,480

11. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2023 £	2022 £
Within one year	1,680	-

UMOYA TRUST (UK)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2023**

12. MOVEMENT IN FUNDS

	At 1.7.22 £	Net movement in funds £	At 30.6.23 £
Unrestricted funds			
General fund	(1,365)	23,405	22,040
TOTAL FUNDS	<u>(1,365)</u>	<u>23,405</u>	<u>22,040</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	401,346	(377,941)	23,405
TOTAL FUNDS	<u>401,346</u>	<u>(377,941)</u>	<u>23,405</u>

Comparatives for movement in funds

	At 1.7.21 £	Net movement in funds £	At 30.6.22 £
Unrestricted funds			
General fund	75,643	(77,008)	(1,365)
TOTAL FUNDS	<u>75,643</u>	<u>(77,008)</u>	<u>(1,365)</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	321,913	(398,921)	(77,008)
TOTAL FUNDS	<u>321,913</u>	<u>(398,921)</u>	<u>(77,008)</u>

UMOYA TRUST (UK)**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2023****12. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.7.21 £	Net movement in funds £	At 30.6.23 £
Unrestricted funds			
General fund	75,643	(53,603)	22,040
TOTAL FUNDS	<u>75,643</u>	<u>(53,603)</u>	<u>22,040</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	723,259	(776,862)	(53,603)
TOTAL FUNDS	<u>723,259</u>	<u>(776,862)</u>	<u>(53,603)</u>

13. RELATED PARTY DISCLOSURES

During the year, the charity employed Prudence and Peniel Mushingwe, relatives of key management. The salaries provided are considered market rate by the trustees.

During the year, the charity provided Umoya Trust Zambia, a charity run by key management with support totalling £38,392, including the provision of vehicles and assets. In 2022 the charity spent £50,500 to pay for the construction costs of the nursing home being constructed in Zambia, for Umoya Trust Zambia.

UMOYA TRUST (UK)**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,215	18,299
Grants	-	11,752
	<u>1,215</u>	<u>30,051</u>
Other trading activities		
Shop income	-	4,923
Investment income		
Interest receivable	108	2
Charitable activities		
Community outreach	397,545	286,937
Personal contributions to care	2,478	-
	<u>400,023</u>	<u>286,937</u>
Total incoming resources	401,346	321,913
EXPENDITURE		
Raising donations and legacies		
Shop expenditure	-	7,354
Charitable activities		
Subcontractors	15,724	17,784
Donations - Umoya Trust Zambia	38,392	67,936
Connect & care expenditure	-	31,249
Volunteer scheme	9,933	10,752
Travel costs	28,230	-
Donations - ECM tithes	3,000	-
CHS commission paid	7,458	-
Visa charges	6,360	-
Vehicle costs	16,694	-
Donations - other charities	689	-
	<u>126,480</u>	<u>127,721</u>
Support costs		
Management		
Wages	201,650	238,673
Carried forward	201,650	238,673

This page does not form part of the statutory financial statements

UMOYA TRUST (UK)**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2023**

	2023	2022
	£	£
Management		
Brought forward	201,650	238,673
Social security	5,325	-
Pensions	5,864	-
Rents	15,490	11,420
Rates and water	4,149	-
Insurance	1,784	-
Light and heat	1,584	-
Telephone	1,403	-
Sundries	2,515	-
Bad debts written off	-	2,142
Other expenses	-	9,691
Legal and professional fees	459	-
Training	5,551	-
Bank interest	120	-
IT software & consumables	375	-
HMRC interest on overdue tax	278	-
Governance costs	3,810	1,920
	<u>250,357</u>	<u>263,846</u>
Finance		
Bank charges	497	-
Fixtures and fittings	442	-
Computer equipment	165	-
	<u>1,104</u>	<u>-</u>
Total resources expended	<u>377,941</u>	<u>398,921</u>
Net income/(expenditure)	<u>23,405</u>	<u>(77,008)</u>

This page does not form part of the statutory financial statements

UMOYA TRUST UK

England & Wales - Charity number 1133234

Accounts



Williams Giles

Xeinadin Group

Charity Commission
PO Box 211
Bootle
L20 7YX

28 March 2023

Our Reference: SK/JC/UMOYATR

Dear Sirs,

Umoya Trust (Uk) – CHARITY NO: 1133234

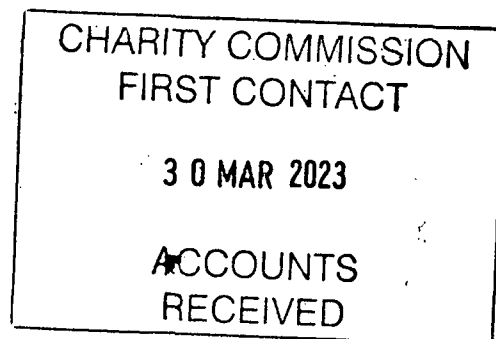
We now have pleasure in enclosing statutory accounts for the above named charity for the year to 30 June 2022.

We enclose a copy of this letter along with a prepaid envelope and would be grateful if you could stamp the copy and return it as confirmation of receipt.

Yours faithfully,

Williams Giles

Williams Giles Professional Services Ltd



Office & Registered Office

Registered Office: 12 Conqueror Court, Sittingbourne, Kent ME10 5BH.

Registered in England & Wales - Company Number: 11411023.

Williams Giles is part of the Xeinadin Group.

Phone

01795 478044

Website

williamsgiles.co.uk

Email

admin@williamsgiles.co.uk

Fax

01795 427757

Registered number: 06948165
Charity number: 1133234

UMOYA TRUST (UK)
(A Company Limited by Guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2022

UMOYA TRUST (UK)
(A Company Limited by Guarantee)

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UMOYA TRUST (UK)
(A Company Limited by Guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30 JUNE 2022**

Trustees Joseph Akinseye (Resigned 14 January 2022)
Jeanne Terry
Rebecca French
Emmanuel Musonda (Appointed 20 June 2022)

**Company registered
number** 06948165

**Charity registered
number** 1133234

Registered office 39 Broadway
Gillingham
Kent
ME8 6BA

Accountants Williams Giles Professional Services Ltd
12 Conqueror Court
Sittingbourne
Kent
ME10 5BH

UMOYA TRUST (UK)
(A Company Limited by Guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2022

The Trustees present their annual report together with the financial statements of the charity for the period 1 July 2021 to 30 June 2022. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the charity qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The main objects of the charity set out in the governing document are;

- Help with orphans in regard to their schooling, housing and food.
- Assisting people who are homeless in the local community.
- Emotional Support and advocacy for those in need.
- Helping the most vulnerable in our local community and in Africa.
- Building capacity and grow to impact others one person at a time

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Activities undertaken to achieve objectives

Our current activities are:

- Completing the Housing Project in Zambia for the old vulnerable people
- Working in partnership with local governments both in UK and Africa to reach out to most vulnerable in our communities
- Charity Shop in the High Street – recruiting volunteers from vulnerable groups in order to provide work experience and support.
- Homeless outreach programme within the community.
- Orphan support in Africa – paying school fees and providing assistance with rent and food expenses.
- Domiciliary care within the local community – This is through our project Connect & Care
- Using a van that has been donated to support outreach such as the homeless project and distributing food parcels.
- Volunteering opportunities for Asylum Seekers to help in community integration and language learning
- Licence to recruit volunteers from abroad to help achieve our objectives
- Disabled vehicle for transport and one to one support in the form of befriending vulnerable people particularly those that are alone and have no access to local facilities.
- Opening up an old people's home and registering as a charity in Zambia.

UMOYA TRUST (UK)
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2022

Achievements and performance

a. Main achievements of the charity

We have been able to assist socially excluded people in Kent, Wilshire and Africa particularly in Zambia and Togo by providing advocacy, food and support, as well as employment skills. Most of our volunteers are people who are expert by experience who may have been clients and are vulnerable within our community. We have managed to provide care and support and of which we have provided a place where they can be part of a team and start to learn new skills and develop socially.

Some volunteers have been able to work with us whilst seeking asylum in the UK. This provided them with important integration skills in communication and culture. Those who have gone on to have successful application have been able to pass their English language and integrated into the community without difficulties.

We have been able to buy a disability car that has helped us to transport clients on wheelchair to the hospital appointment especially with social distance this has helped to reduce the infection rates by minimise the use of public transport.

Our homeless project has tried to help and support those living on the street alongside other organisation working among them. In Africa we have been able to help several orphans by paying their school fees, rent and supplying much needed food. We have encouraged them to finish their education and hope to continue to support them as they go to college. We have now managed to register as a Charity in Zambia and working with the government to support old people currently living with families but are aiming to open up the nursing home in the future.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

We are growing as an organisation and have now taken up the responsibility of employing people and expanding our activities and therefore we aim to maintain reserve of £5,000 as part of our income to met any unforeseen circumstances and to make sure that we have enough money to pay staff when our income is delayed. This will be reflected in our financial Reserve Policy.

Structure, governance and management

a. Constitution

Umoya Trust (UK) is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

b. Methods of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association. Trustees are appointed and references are taken prior to starting. All Trustees have relevant and current DBS's.

UMOYA TRUST (UK)
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2022

Structure, governance and management (continued)

c. Organisational structure and decision-making policies

The other members of the trustee body are responsible for the financial management of the charity whilst others are able to confirm and authorise any payment above the agreed amount. Cheques are signed by 2 unrelated people that the Trustees have put forward to the bank.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



Emmanuel Musonda
(Trustee)

Date: 27/03/2023

UMOYA TRUST (UK)
(A Company Limited by Guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 30 JUNE 2022

Independent Examiner's Report to the Trustees of Umoya Trust (UK) ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 30 June 2022.

Responsibilities and Basis of Report

As the Trustees of the charity (and 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 charity 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 the charity's accounts 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Association of Chartered Certified Accountants, which is one of the listed bodies.

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 charity 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.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed: 
Samuel Ketcher

Dated: 28/03/2023
FCCA

Williams Giles Professional Services Ltd
12 Conqueror Court
Sittingbourne
Kent
ME10 5BH

UMOYA TRUST (UK)
(A Company Limited by Guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 JUNE 2022**

	Note	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:				
Donations and legacies	3	30,051	30,051	48,940
Charitable activities	4	286,937	286,937	237,763
Other trading activities	5	4,923	4,923	70,893
Investments	6	2	2	7
Total income		321,913	321,913	357,603
Expenditure on:				
Raising funds	7	7,354	7,354	13,721
Charitable activities	8	391,567	391,567	334,830
Total expenditure		398,921	398,921	348,551
Net movement in funds		(77,008)	(77,008)	9,052
Reconciliation of funds:				
Total funds brought forward		75,642	75,642	66,590
Net movement in funds		(77,008)	(77,008)	9,052
Total funds carried forward		(1,366)	(1,366)	75,642

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 8 to 16 form part of these financial statements.

UMOYA TRUST (UK)
(A Company Limited by Guarantee)
REGISTERED NUMBER: 06948165

BALANCE SHEET
AS AT 30 JUNE 2022

	Note		2022 £	2021 £
Current assets				
Debtors	13	240	2,622	
Cash at bank and in hand		27,875	74,220	
		28,115	76,842	
Creditors: amounts falling due within one year	14	(29,481)	(1,200)	
Net current liabilities / assets			(1,366)	75,642
Total net assets			(1,366)	75,642
Charity funds				
Unrestricted funds	15		(1,366)	75,642
Total funds			(1,366)	75,642


The charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:


Emmanuel Musonda
 (Trustee)
 Date: 27/03/2023

The notes on pages 8 to 16 form part of these financial statements.

UMOYA TRUST (UK)
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

1. General information

Umoya Trust (UK) is a charitable company limited by guarantee, incorporated in England and Wales. The company's registered address is 39 Broadway, Gillingham, Kent, ME8 6BA.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Umoya Trust (UK) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

2.3 Income

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

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

UMOYA TRUST (UK)
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

2. Accounting policies (continued)

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and 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.

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.9 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.10 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

UMOYA TRUST (UK)
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

3. Income from donations and legacies

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Donations	18,299	18,299	2,005
Grants	11,752	11,752	46,935
	30,051	30,051	48,940
	30,051	30,051	48,940

4. Income from charitable activities

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Income from charitable activities - Community outreach	286,937	286,937	237,763
	286,937	286,937	237,763
	286,937	286,937	237,763

5. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Shop income	4,923	4,923	70,893
	4,923	4,923	70,893
	4,923	4,923	70,893

6. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Bank interest	2	2	7
	2	2	7
	2	2	7

UMOYA TRUST (UK)
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

7. Expenditure on raising funds

Fundraising trading expenses

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Shop expenditure	7,354	7,354	13,721

8. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2022 £	Total 2022 £	<i>Total 2021 £</i>
Community outreach	391,567	391,567	334,830

9. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Community outreach	109,937	281,630	391,567	334,830
<i>Total 2021</i>	76,708	258,122	334,830	

UMOYA TRUST (UK)
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

9. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Community outreach 2022 £	Total funds 2022 £	Total funds 2021 £
Zambia Project	67,936	67,936	42,070
Connect & Care Expenditure	31,249	31,249	31,784
Volunteer Scheme	10,752	10,752	2,854
	<u>109,937</u>	<u>109,937</u>	<u>76,708</u>

Analysis of support costs

	Community outreach 2022 £	Total funds 2022 £	Total funds 2021 £
Staff costs	238,673	238,673	224,358
Other staffing expenditure	17,784	17,784	-
Debts written off	2,142	2,142	-
Rent	11,420	11,420	12,619
Other expenses	9,691	9,691	21,145
Governance costs	1,920	1,920	-
	<u>281,630</u>	<u>281,630</u>	<u>258,122</u>

10. Independent examiner's remuneration

	2022 £	2021 £
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	900	600
Fees payable to the charity's independent examiner in respect of: All other services not included above	<u>1,020</u>	<u>600</u>

UMOYA TRUST (UK)
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

11. Staff costs

	2022	2021
	£	£
Wages and salaries	238,673	224,358
	238,673	224,358
	238,673	224,358

The average number of persons employed by the charity during the year was as follows:

	2022	2021
	No.	No.
Shop staff	1	1
Domiciliary care	15	14
	16	15
	16	15

No employee received remuneration amounting to more than £60,000 in either year.

12. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £9,299).

During the year ended 30 June 2022, expenses totalling £NIL were reimbursed or paid directly to Trustee (2021 - £NIL).

13. Debtors

	2022	2021
	£	£
Due within one year		
Other debtors	-	2,142
Prepayments and accrued income	240	480
	240	2,622
	240	2,622

UMOYA TRUST (UK)
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

14. Creditors: Amounts falling due within one year

	2022	2021
	£	£
Other taxation and social security	4,037	-
Other creditors	23,524	-
Accruals and deferred income	1,920	1,200
	29,481	1,200

15. Statement of funds

Statement of funds - current year

	Balance at 1 July 2021	Income	Expenditure	Balance at 30 June 2022
	£	£	£	£
Unrestricted funds				
General Funds - all funds	75,642	321,913	(398,921)	(1,366)
	75,642	321,913	(398,921)	(1,366)

Statement of funds - prior year

	Balance at 1 July 2020	Income	Expenditure	Balance at 30 June 2021
	£	£	£	£
Unrestricted funds				
General funds	66,590	357,603	(348,551)	75,642
	66,590	357,603	(348,551)	75,642

16. Summary of funds

Summary of funds - current year

	Balance at 1 July 2021	Income	Expenditure	Balance at 30 June 2022
	£	£	£	£
General funds	75,642	321,913	(398,921)	(1,366)
	75,642	321,913	(398,921)	(1,366)

UMOYA TRUST (UK)
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

16. Summary of funds (continued)

Summary of funds - prior year

	<i>Balance at 1 July 2020</i> £	<i>Income</i> £	<i>Expenditure</i> £	<i>Balance at 30 June 2021</i> £
General funds	66,590	357,603	(348,551)	75,642
	<u>66,590</u>	<u>357,603</u>	<u>(348,551)</u>	<u>75,642</u>

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Total funds 2022 £
Current assets	28,115	28,115
Creditors due within one year	(29,481)	(29,481)
Total	<u>(1,366)</u>	<u>(1,366)</u>

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2021</i> £	<i>Total funds 2021</i> £
Current assets	76,842	76,842
Creditors due within one year	(1,200)	(1,200)
Total	<u>75,642</u>	<u>75,642</u>

18. Capital commitments

	2022 £	2021 £
Contracted for but not provided in these financial statements		
Acquisition of tangible fixed assets	5,000	-
	<u>5,000</u>	<u>-</u>

UMOYA TRUST (UK)
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

19. Related party transactions

During the year, the charity provided Anna Mushinges, member of the key management personnel, spouse Sidney Mushinges £50,500 to pay for the construction costs of the nursing home being constructed in Zambia, a project which Sidney Mushinges is overseeing on behalf of Umoya Trust (UK). As at 30 June 2022, no amounts were outstanding.

UMOYA TRUST UK

England & Wales - Charity number 1133234

Accounts



Helping the most vulnerable in our communities

Umoya Trust (UK)
114 Beatty Avenue
Gillingham
Kent ME7 2DB

Williams Giles Professional Services Ltd
12 Conqueror Court
Sittingbourne
Kent
ME10 5BH

Dear Sirs

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your independent examination of the charity's financial statements for the year ended 30 June 2021. These enquiries have included inspection of supporting documentation where appropriate. All representations are made to the best of our knowledge and belief.

General

- 1 We acknowledge that the work performed by you is substantially less in scope than an audit performed in accordance with International Standards on Auditing (UK) and that you do not express an audit opinion.
- 2 We confirm that the charity was entitled to exemption under section 144 of the Charities Act 2011 the requirement to have its financial statements for the financial year ended 30th June 2021 audited.
- 3 We have fulfilled our responsibilities as directors/trustees as set out in the terms of your engagement letter dated 30 April 2021, under the Charities Act 2011 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.
- 4 All the transactions undertaken by the charity have been properly reflected and recorded in the accounting records.
- 5 All the accounting records have been made available to you for the purpose of your independent examination. We have provided you with unrestricted access to all appropriate persons within charity, and with all other records and related information requested, including minutes of all management and trustee meetings and correspondence with The Charity Commission.
- 6 The financial statements are free of material misstatements, including omissions.
- 7 The effects of uncorrected misstatements (as set out in the appendix to this letter) are immaterial both individually and in total.
- 8 Regarding the expenditure transactions in year that we have no documentation for, we confirm that the expenditure is consistent with the descriptions given on the bank statement and that they are relating to charity specific expense.
- 9 We confirm that the other debtors balance of £2,142 is due to the Charity at year end and is deemed recoverable.
- 10 We confirm the following in relation to the loan from Mr Musonda:
 - a. The loan from Mr Musonda has been fully repaid in year
 - b. All medical expenditure from the charity relating to Mr Musonda has been offset against either the original loan balance b/fwd, or by the funds received from the family of Mr Musonda.
 - c. The funds received from the family of Mr Musonda were paid directly into Mr Mushing's bank account, who acts for Umoya Trust in Zambia.
 - d. All funds received by Mr Mushing had been fully spent by the year end.

Assets and liabilities

- 11 The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed in the notes to the financial statements.
- 12 All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or discloses as appropriate.
- 13 We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.

Accounting estimates

- 14 Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

Legal claims

- 15 We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for, and disclosed in, the financial statements.

Laws and regulations

- 16 We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

Related parties

- 17 Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.

Subsequent events

- 18 All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

Going concern

- 19 We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.


Grants and donations

- 20 All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.

Restricted funds at 30 June 2021 are as follows:

£nil.

Yours faithfully


..... EMMAUUEL MUSONDA

Signed on behalf of the board of trustees

Date 28/04/2022

Registered number: 06948165
Charity number: 1133234

UMOYA TRUST (UK)
(A Company Limited by Guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2021

UMOYA TRUST (UK)
(A Company Limited by Guarantee)

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UMOYA TRUST (UK)
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30 JUNE 2021**

Trustees	Joseph Akinseye (resigned 14 January 2022) Ebere Reader (resigned 2 May 2021) Jeanne Terry Rebecca French (appointed 2 May 2021) Emmanuel Musonda (appointed 31 December 2021)
Company registered number	06948165
Charity registered number	1133234
Registered office	120 High Street Chatham Kent ME4 4BY
Accountants	Williams Giles Professional Services Ltd 12 Conqueror Court Sittingbourne Kent ME10 5BH

UMOYA TRUST (UK)
(A Company Limited by Guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2021

The Trustees present their annual report together with the financial statements of the Umoja Trust UK for the 1 July 2020 to 30 June 2021. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the charity qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The main objects of the charity set out in the governing document are;

- Help with orphans in regard to their schooling, housing and food.
- Assisting people who are homeless in the local community.
- Emotional Support and advocacy for those in need.
- Helping the most vulnerable in our local community and in Africa.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Activities undertaken to achieve objectives

Our current activities are:

- Charity Shop in the High Street – recruiting volunteers from vulnerable groups in order to provide work experience and support.
- Homeless outreach programme within the community.
- Orphan support in Africa – paying school fees and providing assistance with rent and food expenses.
- Domiciliary care within the local community – This is through our project Connect & Care
- Using a van that has been donated to support outreach such as the homeless project and distributing food parcels.
- Volunteering opportunities for Asylum Seekers to help in community integration and language learning
- Disabled vehicle for transport and one to one support in the form of befriending vulnerable people particularly those that are alone and have no access to local facilities.
- Opening up an old people's home and registering as a charity in Zambia.

UMOYA TRUST (UK)
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2021

Achievements and performance

a. Main achievements of the charity

We have been able to assist socially excluded people in Kent, Wilshire and Africa particularly in Zambia and Togo by providing advocacy, food and support, as well as employment skills. Most of our volunteers are people who are expert by experience who may have been clients and are vulnerable within our community. We have managed to provide care and support and of which we have provided a place where they can be part of a team and start to learn new skills and develop socially.

Some volunteers have been able to work with us whilst seeking asylum in the UK. This provided them with important integration skills in communication and culture. Those who have gone on to have successful application have been able to pass their English language and integrated into the community without difficulties.

We have been able to buy a disability car that has helped us to transport clients on wheelchair to the hospital appointment especially with social distance this has helped to reduce the infection rates by minimise the use of public transport.

Our homeless project has tried to help and support those living on the street alongside other organisation working among them. In Africa we have been able to help several orphans by paying their school fees, rent and supplying much needed food. We have encouraged them to finish their education and hope to continue to support them as they go to college. We have now managed to register as a Charity in Zambia and working with the government to support old people currently living with families but are aiming to open up the nursing home in the future.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

We are growing as an organisation and have now taken up the responsibility of employing people and expanding our activities and therefore we aim to set up a reserve of £5,000 as part of our income to met any unforeseen circumstances and to make sure that we have enough money to pay staff when our income is delayed. This will be reflected in our financial Reserve Policy.

Structure, governance and management

a. Constitution

Umoya Trust (UK) is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

b. Methods of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association. Trustees are appointed and references are taken prior to starting. All Trustees have relevant and current DBS's.

UMOYA TRUST (UK)
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2021

Structure, governance and management (continued)

c. Organisational structure and decision-making policies

The other members of the trustee body are responsible for the financial management of the charity whilst others are able to confirm and authorise any payment above the agreed amount. Cheques are signed by 2 unrelated people that the Trustees have put forward to the bank.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



Emmanuel Musonda
(Trustee)

Date: 28/04/2022

UMOYA TRUST (UK)
(A Company Limited by Guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 30 JUNE 2021

Independent Examiner's Report to the Trustees of Umoya Trust (UK) ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 30 June 2021.

Responsibilities and Basis of Report

As the Trustees of the charity (and 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 charity 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 the charity's accounts 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Association of Chartered Certified Accountants, which is one of the listed bodies.

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 charity 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.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed:

Alex Ffrench

Dated:

FCCA DChA

Williams Giles Professional Services Ltd

12 Conqueror Court

Sittingbourne

Kent

ME10 5BH

UMOYA TRUST (UK)
(A Company Limited by Guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 JUNE 2021**

	Note	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:				
Donations and legacies	3	48,940	48,940	25,920
Charitable activities	4	237,763	237,763	252,451
Other trading activities	5	70,893	70,893	30,779
Investments	6	7	7	25
Total income		357,603	357,603	309,175
Expenditure on:				
Raising funds	7	13,721	13,721	19,432
Charitable activities	8	334,830	334,830	230,219
Total expenditure		348,551	348,551	249,651
Net movement in funds		9,052	9,052	59,524
Reconciliation of funds:				
Total funds brought forward		66,590	66,590	7,066
Net movement in funds		9,052	9,052	59,524
Total funds carried forward		75,642	75,642	66,590

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 8 to 15 form part of these financial statements.

UMOYA TRUST (UK)
(A Company Limited by Guarantee)
REGISTERED NUMBER: 06948165

BALANCE SHEET
AS AT 30 JUNE 2021

	Note		2021 £	2020 £
Current assets				
Debtors	13	2,622	2,622	
Cash at bank and in hand		74,220	75,863	
		76,842	78,485	
Creditors: amounts falling due within one year	14	(1,200)	(11,895)	
Net current assets			75,642	66,590
Total net assets			75,642	66,590
Charity funds				
Unrestricted funds	15		75,642	66,590
Total funds			75,642	66,590


The charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Emmanuel Musonda
 (Trustee)
 Date: 28/04/2022

The notes on pages 8 to 15 form part of these financial statements.

UMOYA TRUST (UK)
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

1. General information

Umoya Trust (UK) is a charitable company limited by guarantee, incorporated in England and Wales. The company's registered address is 114 Beatty Avenue, Gillingham, Kent, ME7 2DB.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Umoya Trust (UK) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

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

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

UMOYA TRUST (UK)
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

2. Accounting policies (continued)

2.5 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.6 Cash at bank and in hand

Cash at bank and 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.

2.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.8 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.9 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Donations	2,005	2,005	2,642
Grants	46,935	46,935	23,278
	<hr/> 48,940 <hr/>	<hr/> 48,940 <hr/>	<hr/> 25,920 <hr/>

UMOYA TRUST (UK)
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

4. Income from charitable activities

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Income from charitable activities - Community outreach	237,763	237,763	252,451
	<u>237,763</u>	<u>237,763</u>	<u>252,451</u>

5. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Shop income	70,893	70,893	30,779
	<u>70,893</u>	<u>70,893</u>	<u>30,779</u>

6. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Bank interest	7	7	25
	<u>7</u>	<u>7</u>	<u>25</u>

UMOYA TRUST (UK)
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

7. Expenditure on raising funds

Fundraising trading expenses

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Shop expenditure	13,721	13,721	19,432

8. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Community outreach	334,830	334,830	230,219

9. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Community outreach	76,708	258,122	334,830	230,219
<i>Total 2020</i>	49,078	181,141	230,219	

UMOYA TRUST (UK)
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

9. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Community outreach 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Zambia Project	42,070	42,070	3,693
Connect & Care Expenditure	31,784	31,784	29,921
Volunteer Scheme	2,854	2,854	15,464
	<u>76,708</u>	<u>76,708</u>	<u>49,078</u>

Analysis of support costs

	Community outreach 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Staff costs	224,358	224,358	157,388
Rent	12,619	12,619	14,893
Other expenses	21,145	21,145	8,860
	<u>258,122</u>	<u>258,122</u>	<u>181,141</u>

10. Independent examiner's remuneration

	2021 £	<i>2020 £</i>
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	600	600
Fees payable to the charity's independent examiner in respect of: All other services not included above	600	600
	<u>600</u>	<u>600</u>

UMOYA TRUST (UK)
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

11. Staff costs

	2021 £	2020 £
Wages and salaries	224,358	157,388
	224,358	157,388
	224,358	157,388

The average number of persons employed by the charity during the year was as follows:

	2021 No.	2020 No.
Shop staff	15	12
	15	12
	15	12

No employee received remuneration amounting to more than £60,000 in either year.

12. Trustees' remuneration and expenses

During the year, one or more Trustees has been paid remuneration or has received other benefits from an employment with the charity. The remuneration was paid to the Trustee for working when acting on behalf of the charity, this has not been paid in accordance with the Memorandum and Articles of Association. The Trustees decided to employ E Reader to assist in a staff shortage and due to the immediate need did not seek approval from the Charity Commission. E Reader was paid for her role in the charity shop and not for her role as a Trustee.

The value of Trustees' remuneration and other benefits was as follows:

		2021 £	2020 £
Ebere Reader	Remuneration	8,615	922
	Pension contributions paid	248	-
	Other benefits	436	-

During the year ended 30 June 2021, expenses totalling £NIL were reimbursed or paid directly to Trustee (2020 - £NIL).

13. Debtors

	2021 £	2020 £
Due within one year		
Other debtors	2,142	2,142
Prepayments and accrued income	480	480
	2,622	2,622
	2,622	2,622

UMOYA TRUST (UK)
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

14. Creditors: Amounts falling due within one year

	2021 £	2020 £
Other loans	-	9,945
Accruals and deferred income	1,200	1,950
	1,200	11,895

15. Statement of funds

Statement of funds - current year

	Balance at 1 July 2020 £	Income £	Expenditure £	Balance at 30 June 2021 £
Unrestricted funds				
General funds	66,590	357,603	(348,551)	75,642
	66,590	357,603	(348,551)	75,642

Statement of funds - prior year

	Balance at 1 July 2019 £	Income £	Expenditure £	Balance at 30 June 2020 £
Unrestricted funds				
General funds	7,066	309,175	(249,651)	66,590
	7,066	309,175	(249,651)	66,590

16. Summary of funds

Summary of funds - current year

	Balance at 1 July 2020 £	Income £	Expenditure £	Balance at 30 June 2021 £
General funds	66,590	357,603	(348,551)	75,642
	66,590	357,603	(348,551)	75,642

UMOYA TRUST (UK)
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

16. Summary of funds (continued)

Summary of funds - prior year

	<i>Balance at 1 July 2019</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 30 June 2020</i>
	£	£	£	£
General funds	7,066	309,175	(249,651)	66,590
	<u>7,066</u>	<u>309,175</u>	<u>(249,651)</u>	<u>66,590</u>

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021	Total funds 2021
	£	£
Current assets	76,842	76,842
Creditors due within one year	(1,200)	(1,200)
Total	<u>75,642</u>	<u>75,642</u>

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2020</i>	<i>Total funds 2020</i>
	£	£
Current assets	78,485	78,485
Creditors due within one year	(11,895)	(11,895)
Total	<u>66,590</u>	<u>66,590</u>

18. Related party transactions

There were no related party transactions during the year. (2020 - £NIL)