



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

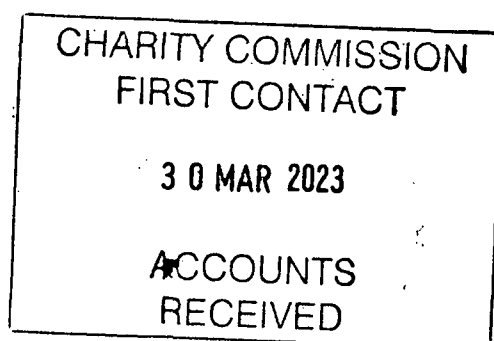
We now have pleasure in enclosing statutory accounts for the above named charity for the year to 30 June 2022.

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

Williams Giles is the trading name of Williams Giles Professional Services Ltd. A list of company directors can be found at the above address.

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)
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Company registered number	06948165
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Charity registered number	1133234
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Registered office	39 Broadway Gillingham Kent ME8 6BA
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Accountants	Williams Giles Professional Services Ltd 12 Conqueror Court Sittingbourne Kent ME10 5BH
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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
		<u>28,115</u>	<u>76,842</u>
Creditors: amounts falling due within one year	14	(29,481)	(1,200)
Net current liabilities / assets		<u>(1,366)</u>	<u>75,642</u>
Total net assets		<u>(1,366)</u>	<u>75,642</u>
Charity funds			
Unrestricted funds	15	(1,366)	75,642
Total funds		<u>(1,366)</u>	<u>75,642</u>


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

4. Income from charitable activities

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

5. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Shop income	4,923	4,923	70,893

6. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Bank interest	2	2	7

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

**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 £	<i>Total funds 2021 £</i>
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 £	<i>Total funds 2021 £</i>
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 £	<i>2021 £</i>
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
	<u>238,673</u>	<u>224,358</u>

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
	<u>16</u>	<u>15</u>

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
	<u>240</u>	<u>2,622</u>

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
	<u>29,481</u>	<u>1,200</u>

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	<u>75,642</u>	<u>321,913</u>	<u>(398,921)</u>	<u>(1,366)</u>

Statement of funds - prior year

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

16. Summary of funds

Summary of funds - current year

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

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

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	(1,366)	(1,366)

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	75,642	75,642

18. Capital commitments

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

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.