

**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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FOR THE YEAR ENDED 30 JUNE 2023**

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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 Maize 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 Umoja 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

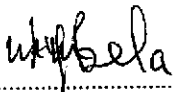
The trustees (who are also the directors of Umoya Trust (Uk) for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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.

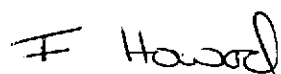
From the work undertaken, it was noted that the following did not have sufficient documentation to support the balances per the financial statements;

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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		1,215	30,051
<b>Charitable activities</b>			
Direct costs		400,023	286,937
Other trading activities	2	-	4,923
Investment income	3	108	2
<b>Total</b>		<u>401,346</u>	<u>321,913</u>
<b>EXPENDITURE ON</b>			
Raising funds		-	7,354
<b>Charitable activities</b>			
Direct costs		339,535	-
Support costs		38,406	391,567
<b>Total</b>		<u>377,941</u>	<u>398,921</u>
<b>NET INCOME/(EXPENDITURE)</b>		23,405	(77,008)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		(1,365)	75,643
<b>TOTAL FUNDS CARRIED FORWARD</b>		<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 £
<b>FIXED ASSETS</b>			
Tangible assets	8	1,660	-
<b>CURRENT ASSETS</b>			
Debtors	9	20,416	240
Cash at bank		14,001	27,875
		<u>34,417</u>	<u>28,115</u>
<b>CREDITORS</b>			
Amounts falling due within one year	10	(14,037)	(29,480)
		<u>20,380</u>	<u>(1,365)</u>
<b>NET CURRENT ASSETS/(LIABILITIES)</b>			
		<u>20,380</u>	<u>(1,365)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>22,040</u>	<u>(1,365)</u>
<b>NET ASSETS/(LIABILITIES)</b>		<u>22,040</u>	<u>(1,365)</u>
<b>FUNDS</b>	12		
Unrestricted funds		<u>22,040</u>	<u>(1,365)</u>
<b>TOTAL FUNDS</b>		<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.

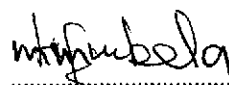
The notes form part of these financial statements

**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.

## UMOVA 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

#### 3. INVESTMENT INCOME

	2023	2022
	£	£
Interest receivable	108	2

#### 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

#### 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 accommodation 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 £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	30,051
<b>Charitable activities</b>	
Direct costs	286,937
Other trading activities	4,923
Investment income	2
<b>Total</b>	<u>321,913</u>
<b>EXPENDITURE ON</b>	
Raising funds	7,354
<b>Charitable activities</b>	
Support costs	391,567
<b>Total</b>	<u>398,921</u>
<b>NET INCOME/(EXPENDITURE)</b>	(77,008)
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	75,643
<b>TOTAL FUNDS CARRIED FORWARD</b>	<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 £
<b>COST</b>			
Additions	1,768	499	2,267
<b>DEPRECIATION</b>			
Charge for year	442	165	607
<b>NET BOOK VALUE</b>			
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 £
<b>Unrestricted funds</b>			
General fund	(1,365)	23,405	22,040
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	401,346	(377,941)	23,405
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	75,643	(77,008)	(1,365)
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	321,913	(398,921)	(77,008)
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	75,643	(53,603)	22,040
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	723,259	(776,862)	(53,603)
<b>TOTAL FUNDS</b>	<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 Mushingi, 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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	1,215	18,299
Grants	-	11,752
	<hr/> 1,215	<hr/> 30,051
<b>Other trading activities</b>		
Shop income	-	4,923
<b>Investment income</b>		
Interest receivable	108	2
<b>Charitable activities</b>		
Community outreach	397,545	286,937
Personal contributions to care	2,478	-
	<hr/> 400,023	<hr/> 286,937
<b>Total incoming resources</b>	<hr/> 401,346	<hr/> 321,913
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Shop expenditure	-	7,354
<b>Charitable activities</b>		
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	-
	<hr/> 126,480	<hr/> 127,721
<b>Support costs</b>		
<b>Management</b>		
Wages	201,650	238,673
Carried forward	201,650	238,673

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

	2023	2022
	£	£
<b>Management</b>		
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
	<hr/> 250,357	<hr/> 263,846
<b>Finance</b>		
Bank charges	497	-
Fixtures and fittings	442	-
Computer equipment	165	-
	<hr/> 1,104	<hr/> -
Total resources expended	<hr/> 377,941	<hr/> 398,921
Net income/(expenditure)	<hr/> <hr/> 23,405	<hr/> <hr/> (77,008)

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