

KUMBA ASSOCIATION UK.

Charity Number: 1190991

Year Ended 31 March 2023

**KUMBA ASSOCIATION UK.**

*(Charity No: 1190991)*

**Unaudited Annual Report and Financial**

**Statements for the Period Ended 31 March 2023**

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## Reference and Administrative Information

### Trustees

Clara Ngeujoh Pungong
Robinson Samme Akame
Nkem Unice Nju

**Official Name:** KUMBA ASSOCIATION UK

**Charity Number:** 1190991

### Principal Address:

3 Community Close  
Coventry  
CV2 1UX

### Independent Examiner:

Felix Ndeloa FCCA, MBA, MCIPD  
Felix & Co. Accountants Ltd.  
28 Coalmans Way  
Burnham, Slough  
SL1 7NX

## **Report of the Trustees**

The Board of Trustees, who are the trustees for charity law purposes, submit their annual report and the financial statements of Kumba Association UK for the year ended 31 March 2023. The Board of Trustees confirms that the annual report and financial statements of the Charity comply with current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities (revised 2005)'.

## **Governance and Management.**

The Trustees hold individual roles and form the nucleus of the Management Team who administer Kumba Association UK

The Team meets quarterly to consider and decide upon all aspects of management of the charity including compliance with all legal requirements, budgets for projects and activities for the benefit of the local community. The Teams discussions continue to include strategic planning and working towards the vision for the charity.

The Trustees have assessed the major risks to which the organisation is exposed and are fully satisfied that the systems and policies are in place to mitigate exposure to the assessed risks i.e. Health & Safety, Public Liability and Building and Contents Insurance.

## **Achievements & Performance.**

Thanks to the generosity of funders and the efforts of Trustees we successfully gained funding for specific projects, this year particularly our very successful weekly soup kitchen Programme for the homeless in the society.

Our weekly worship Premises are clean and attractive and newly decorated throughout to meet the expectations of all who use and visit us during our weekly service. As a community organization, we were a part of the Love Your Neighbor initiatives support hub for those in need of immediate help and support during the precarious months of the of Covid-19 and had to close our doors in accordance with Government guidelines however we continued to deliver on-line service to our members.

## **Conclusion.**

We take this opportunity to thank and congratulate most sincerely all who contribute in any way with time and talents, mostly on a voluntary basis. We continue to work in partnership with other voluntary and public organisation to provide services and widen our impact in the community. We would also like to thank our charitable funders for their excellent financial support, enabling our organisation to thrive and grow, allowing us to offer a valuable asset to our local community.

Signed \_\_\_\_\_, on behalf of the Trustees.

Name.

Date.

## Independent Examiner Report

**Report to the  
trustees/ members of**

KUMBA ASSOCIATION UK.

**On accounts for the  
year ended Set**

31 March 2023

**Charity  
Number**

1190991

**out on pages**

(7-12)

**Responsibility and  
basis of the  
Report**

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 / 03 / 2023.

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent  
Examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Signed	
Date	
Name	Felix Ndeloa
Relevant professional qualification(s) or body	Association of Chartered Certified Accountants (ACCA)

**Statement of Financial Activities**  
**For the year ended 31<sup>st</sup> March 2023**

	<b>Note</b>	<b>Unrestricted income funds</b>	<b>Restricted income funds</b>	<b>Total funds 2023</b>	<b>Total funds 2022</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income</b>	<b>1.2</b>				
Donations and Legacies		135		135	85
General offerings					0
Gift Aid					0
<b>Total</b>		<b>135</b>		<b>135</b>	<b>85</b>
<b>Expenditure</b>	<b>1.2</b>				
Accounting fees		200		200	540
Venue Hire		500		500	1,000
Postage		19.85		19.85	
Donations		70		70	
Tax		200		200	
<b>Total</b>		<b>989.85</b>		<b>989.85</b>	<b>1,540</b>
<b>Net income/(expenditure) before tax for the reporting period</b>		<b>-854.85</b>	<b>0</b>	<b>-854.85</b>	<b>-1,455</b>
Tax Payable		-	0	0	0
<b>Net income/(expenditure) after tax before investment gains/(losses)</b>		<b>-854.85</b>	<b>0</b>	<b>-854.85</b>	<b>-1,455</b>
<b>Net income/(expenditure)</b>		<b>-854.85</b>		<b>-854.85</b>	<b>-1,455</b>
<b>Transfers between funds</b>		-	-		
<b>Net Movement in Funds</b>		<b>-854.85</b>	<b>0</b>	<b>-854.85</b>	<b>-1,455</b>
<b>Reconciliation of funds:</b>					
<i>Total funds brought forward (opening Balance Equity)</i>		3,688	0	3,688	5,143
<b>Total funds carried forward</b>		<b>2,833.15</b>	<b><u>0</u></b>	<b>2,833.15</b>	<b><u>3,688</u></b>

## Statement of Financial Position For the year ended 31<sup>st</sup> March 2023

	Note		Total funds		Total funds
		£	£	£	£
<b>Fixed Assets</b>	1.6				
Tangible Assets			0		0
<b>Current Assets</b>					
Debtors		0		0	
Cash at bank and in hand		3,896.79		4,052	
<b>Total current assets</b>		<b>3,896.79</b>		<b>4,052</b>	
<b>Creditors:</b> amounts falling due within one year		-200		0	
<b>Net current assets/(liabilities)</b>			<b>3,696.8</b>		<b>4,052</b>
<b>Total assets less current liabilities</b>			<b>3,696.8</b>		<b>4,052</b>
<b>Creditors:</b> amounts falling due after one year			0		0
<b>Total net assets or liabilities</b>			<b>3,696.8</b>		<b>4,052</b>
<b>Funds of the Charity</b>					
Restricted income funds				0	
Unrestricted funds		<u>2,833.15</u>		<u>3,688</u>	
<b>Total funds</b>			<b><u>2,833.15</u></b>		<b><u>3,688</u></b>

The charity is a small company under s382 Companies Act 2006 and these financial statements have been prepared in accordance with the provision applicable to small companies with part 15 of the Companies act 2006 and with the Financial Reporting standard for Small and Entities (effective January 2015).

For the year ending 31<sup>st</sup> March 2023, the charity was entitled to exemptions from an audit under section 477 of the Companies Act 2006 relating to small companies. The trustees acknowledge their responsibility for complying with the requirements of the Companies Act 2006 respect to accounting records and the preparation of accounts.

The trustees are satisfied that these financial statements give a true and fair view of the state of affairs of the Charity at the financial year-end and of the profit or loss for the financial year in accordance with section 396 of the companies Act 2006.

Approved by the board on:

Chairman of the board of trustees



## **Accounting Policies and Notes**

### **1 Basis of Preparation of financial statements**

The financial statements have been prepared in accordance with the Companies Act 2006 and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards for Small Entities (effective January 2015).

#### **1.1 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.

Designated funds are unrestricted funds which the Trustees have set aside for specific purposes necessary for the future operation of the Charity. The Trustees have the power to reallocate such funds within unrestricted funds unless and until expended.

#### **1.2 Income/Expenditure**

##### **Income:**

All incoming resources are included in the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Where received in instalments, only amounts known with certainty are included in incoming resources. Where grants are received for future accounting periods these are deferred until that accounting period.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

##### **Expenditure:**

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities, they have been allocated on a basis consistent with the use of the resources.

Costs of raising funds are those incurred in seeking voluntary contributions, grants and the generation of funds through fundraising events. Resources expended on charitable activities comprise the costs incurred by the Charity in working to meet its charitable objectives.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, and the conditions remain within the control of the Charity, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year-end are noted as a commitment, but not accrued as expenditure.

	Note	Unrestricted income funds	Restricted income funds	Total funds
		£	£	£
<b>Income</b>				
Donations		135	-	135
General offerings			-	
Gift Aid			-	
			-	
		-		-
<b>Total</b>		<b>135</b>	<b>-</b>	<b>135</b>

	Note	Unrestricted income funds	Restricted income funds	Total funds
		£	£	£
<b>Expenditure</b>				
Accountancy fees		200		200
Entertainment				
Donations		70		70
Tax		200		200
Postage		19.85		19.85
Venue Hire		500		500
<b>Total</b>		<b>989.85</b>		<b>989.85</b>

### 1.3 Cash flow

The Charity has taken advantage of the exemption from the requirement to produce a cash flow statement on the grounds that it is a small charitable company.

### 1.4 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

### 1.5 Small Items of capital expenditure

Expenditure on individual items costing under £500 may be written off to income and expenditure account in the accounting period in which it is incurred.

### 1.6 Funds brought forward

	Unrestricted income funds	Restricted income funds	Total funds
	£	£	£
Restricted funds			
Unrestricted funds	3,688	0	3,688
<b>Total</b>	<b>3,688</b>	<b>0</b>	<b>3,688</b>