

KUMBA SUPPORT LTD

England & Wales · Charity number 1199052

Details

Status Registered

Legal form Charitable company

Company number [13346734](#)

Registered 2022-05-23

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

Contact

Address St. Annes House
Station Road
Ditchingham
Bungay
NR35 2QW

Phone 01986948939

Email kumbatrust@outlook.com

Activities

Objects: FOR THE BENEFIT OF THE PUBLIC TO RELIEVE THE NEEDS OF PEOPLE WHO ARE SOCIALLY AND ECONOMICALLY DISADVANTAGED IN PARTICULAR THOSE WHO ARE HOMELESS OR AT RISK OF BECOMING HOMELESS BY(1) PROVIDING SUPPORTED LIVING ACCOMMODATION AND(2) PROVIDING THEM WITH SUPPORT, ADVICE AND ENCOURAGEMENT TO DEVELOP THEIR LIFE SKILLS WHICH WILL ASSIST THEM INTO BECOMING SELF-SUPPORTING MEMBERS OF THE COMMUNITY.

Activities: Kumba Support Ltd provides accomodation for those who are homeless or at risk of becoming homeless by providing supported living accomodation. Kumba also provides support, advice and encouragement to help our residents develop life skills which will enable them to become self-supporting members of the community. Our services are offered throughout the United Kingdom.

Classification

- **How:** Provides Services
- **What:** The Prevention Or Relief Of Poverty
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Throughout England

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-04-29 | £423,697 | £427,796 | - | - |
| 2024-04-29 | £229,916 | £241,613 | - | - |
| 2023-04-29 | £147,332 | £161,381 | - | - |

Trustees

| Name | Role | Appointed |
|-------------------------|------|------------|
| Agnes Mabena | | 2024-09-02 |
| Chiratidzo Sandra Chaka | | 2024-09-02 |
| Justice Matsilele | | 2024-09-02 |
| Rozanne Cummings | | 2024-09-02 |

KUMBA SUPPORT LTD

England & Wales - Charity number 1199052

Accounts

Kumba Support Ltd

(a private company limited by guarantee)

Unaudited

Trustees' Report and Financial Statements

For the Year Ended 30th April 2025

Registered Charity Number 1199052

Kumba Support Ltd
Trustees' Report and Financial Statements
Year Ended 30th April 2025

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Kumba Support Ltd
Company Information
Year Ended 30th April 2025

| | |
|----------------------------------|---|
| Directors and Trustees | Justice Matsilele (since 2 nd Sep 24) Sandra Chiratidzo Chaka (since 2 nd Sep 24) Rozanne Cummings (since 2 nd Sep 24) Agnes Mabena (since 2 nd Sep 24) Samson Chinganga (until 2 nd Sep 24) Alison Chinganga (until 2 nd Sep 24) Clayton Allen (until 2 nd Sep 24) Trinos Dube (until 2 nd Sep 24) Sean Sibanda (until 2 nd Sep 24) |
| Secretary | Justice Matsilele |
| Company Registered Number | 13346734 |
| Charity Registered Number | 1199052 |
| Registered Office | St. Annes House Station Road Ditchingham Bungay Suffolk NR35 2QW |
| Independent Examiner | Annatrice Limited 10, The Thoroughfare Harleston Norfolk IP20 9AX |

Kumba Support Ltd
Trustees' Annual Report
Year Ended 30th April 2025

The Trustees (who are also directors of the charity for the purposes of the Companies Act) present their annual report together with the financial statements of Kumba Support Ltd (the company) for the year ended 30th April 2025. The Trustees confirm that the financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the Statement of Recommended Practice: "Accounting and Reporting by Charities" (FRS 102).

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic and Director's Report) Regulations 2013 is not required.

The trustees have complied with the duty in Section 17 (5) of the 2011 Charities Act to have paid due regard to guidance issued by the Charity Commission in relation to the activities being for the public benefit.

Structure, governance and management

Constitution

Kumba Support Ltd is a company limited by guarantee, incorporated 20th April 2021, and governed by its Memorandum and Articles of Association. It has been registered as a charity with the Charity Commission since 23rd May 2022.

The Trustees administer the charity and have control of the trust, its property and its funds. The Directors and Trustees who served during the year are shown on the company information page.

The charity is run by the trustees who meet on an ad hoc basis as the need arises.

Method of Appointment or Election of Trustees

New Trustees are advertised for against requirements set out in a job description. Applicants are reviewed and selected for interview. The Chairperson and one other Trustee and Director interview candidates to select the most appropriate person for the role. The successful candidate is provided with a trustee induction (which includes an induction pack).

Related Party Relationships

Two of the trustees are also employees of the charity and are paid a salary for the performance of their employment duties which does not include work as a trustee. Details of other transactions with Trustees are fully disclosed in note II. There are no related parties under common control, or under the control of the Trust, nor is the Trust under the control of any party.

Objectives and Activities

Our objectives are the benefit of the public to relieve the needs of people who are socially and economically disadvantaged in particular those who are homeless or at risk of becoming homeless.

We achieve this by (1) providing supported living accommodation and (2) providing them with support, advice and encouragement to develop their life skills which will assist them into becoming self-supporting members of the community.

Kumba Support Ltd
Trustees' Annual Report (continued)
Year Ended 30th April 2025

Achievements and performance

The charity continues to add beds and accommodate additional residents during the year whilst recruiting additional staff.

Financial review

Net (outgoing) resources for the year were £(4,099) (2024: £(11,697)).

Reserves and Investment Policy

The charity only started to trade for the first time during the financial year and continues to rely upon the financial support of a related company Sunrise Healthcare Ltd. Total free reserves (unrestricted funds excluding fixed assets) at the end of the period was negative £110,335 (2024: negative £107,320). There were no restricted funds

Plans for future developments

Since the end of the financial year, the charity has managed to add more beds to the portfolio. This has brought further income helping to make the charity more viable and able to pay its bills unaided. The charity has been able to continue making payments to Sunrise Healthcare for the financial support received so far.

Risk management

The Trustees have assessed the major risks to which the charity is exposed and established systems and procedures to mitigate exposure to the major risks.

Public benefit

In carrying out the activities of the Trust, the Trustees have regard to the guidance issued by the Charity Commission on public benefit and are satisfied that the Trust meets the objectives of the Charities Act.

Going concern

The charity continues to rely upon the financial support of a related company Sunrise Healthcare Ltd. The Trustees have a reasonable expectation that adequate resources exist for the charity to continue to operate for the foreseeable future and thus continues to adopt the going concern basis of accounting in preparing these accounts.

Trustees' Responsibility Statement

The Trustees (who are also directors of Kumba Support Ltd 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 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 these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting 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 operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Kumba Support Ltd
Trustees' Annual Report (continued)
Year Ended 30th April 2025

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

This report was approved by the Trustees on and signed on their behalf by:

.....

Print Name
Trustee

Independent Examiner's Report
to the Trustees of Kumba Support Ltd
Year Ended 30th April 2025

I report to the charity trustees on my examination of the accounts of the company for the year ended 30th April 2025 which are set out on pages 6 to 13.

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. 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.

Responsibilities and basis of report

As the charity 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 company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

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

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

Mr Anthony Brice MEng (Hons) FCCA, Director
Annatrice Limited, Chartered Certified Accountant and Registered Auditor
10, The Thoroughfare
Harleston
Norfolk
IP20 9AX

Kumba Support Ltd
Statement of Financial Activities
(Incorporating Income & Expenditure Account)
Year Ended 30th April 2025

| | Unrestricted Funds | Restricted Funds | Total Funds 2025 | Total Funds 2024 |
|--|-----------------------|-------------------------|-------------------------|------------------------|
| Note | £ | £ | £ | £ |
| <u>Incoming Resources</u> | | | | |
| From generated funds | | | | |
| Grants and donations | 4 | - | - | - |
| Charitable activities | 5 | <u>423,697</u> | <u>423,697</u> | <u>229,916</u> |
| Total incoming resources | | <u>423,697</u> | <u>423,697</u> | <u>229,916</u> |
| <u>Resources Expended</u> | | | | |
| Cost of raising funds | | - | - | - |
| Charitable activities | 6 | <u>427,796</u> | <u>427,796</u> | <u>241,613</u> |
| Total resources expended | | <u>427,796</u> | <u>427,796</u> | <u>241,613</u> |
| Net (outgoing)/incoming resources | | (4,099) | (4,099) | (11,697) |
| Transfers between funds | | - | - | - |
| Net movement in Funds | | (4,099) | (4,099) | (11,697) |
| Reconciliation of Funds | | | | |
| Balances brought forward | | <u>(99,305)</u> | <u>(99,305)</u> | <u>(87,608)</u> |
| Balances carried forward | | <u>(103,404)</u> | <u>(103,404)</u> | <u>(99,305)</u> |

The charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

The notes on pages 8 to 13 form part of these financial statements

Kumba Support Ltd
Balance Sheet
Year Ended 30th April 2025

| | | 2025 | | 2024 | |
|-------------------------------------|----|----------------|-------------------------|----------------|-------------------------|
| Note | £ | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Tangible assets | 8 | | 6,931 | | 8,015 |
| Current assets | | | | | |
| Debtors | 9 | 31,527 | | 14,038 | |
| Cash at bank and in hand | | 8,933 | | 11,008 | |
| | | <u>40,460</u> | | <u>25,046</u> | |
| Creditors: | | | | | |
| Amounts falling due within one year | 10 | <u>150,795</u> | | <u>132,366</u> | |
| Net current assets | | | <u>(110,335)</u> | | <u>(107,320)</u> |
| Total assets less | | | | | |
| Current liabilities | | | <u>(103,404)</u> | | <u>(99,305)</u> |
| Long term liabilities | | | - | | - |
| Total net assets | | | <u>(103,404)</u> | | <u>(99,305)</u> |
| Represented by: | | | | | |
| Unrestricted funds | 11 | | (103,404) | | (99,305) |
| Restricted funds | | | - | | - |
| | | | <u>(103,404)</u> | | <u>(99,305)</u> |

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

The members have not required the company to obtain an audit of its financial statements for the year ended **30th April 2025** in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which 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 company as at the end of each financial year and of its profit or loss 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 company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

These financial statements were approved by the trustees onand are signed on their behalf by;

.....

Print NameTrustee

The notes on pages 8 to 13 form part of these financial statements.

Kumba Support Ltd
Notes to the Financial Statements
Year Ended 30th April 2025

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

a) Basis of accounting

The charity is a private company limited by guarantee registered in England and Wales and governed in accordance with its articles of association. The address of the registered office is given in the charity information page of these financial statements. The nature of the charity's operations and principal activities are described in the Trustees' Report. The members of the company are the Trustees named on the company information page. In the event of the company being wound up the liability in respect of the guarantee is limited to £1 per member of the company.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 1st January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements are prepared on a going concern basis under the historical cost convention in sterling which is the functional currency of the charity

b) Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Surpluses on restricted funds are made available to other funds in the furtherance of the objectives of the charity as a whole.

c) Income Recognition

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

The principal sources of income received by the charity are accounted for in the Statement of Financial Activities as follows:

Donations and legacies

Donations are recognised when the charity has been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Kumba Support Ltd
Notes to the Financial Statements (continued)
Year Ended 30th April 2025

4. Grants and Donations

| | Unrestricted Funds 2025 £ | Restricted Funds 2025 £ | <i>Total 2024</i> £ |
|-------------------|---------------------------------|-------------------------------|------------------------|
| General donations | - | - | - |
| | - | - | - |

5. Incoming Resources from Charitable Activities

| | Unrestricted Funds 2025 £ | Restricted Funds 2025 £ | <i>Total Funds 2024</i> £ |
|-----------------|---------------------------------|-------------------------------|----------------------------------|
| Room rent | 401,274 | - | 212,415 |
| Service charges | 22,423 | - | 17,501 |
| Other | - | - | - |
| | <u>423,697</u> | - | <u>229,916</u> |

The charity only had one activity throughout the financial year, that of providing supportive accommodation. All the income and costs relate to this single activity.

6. Analysis of Charitable Expenditure

| | Unrestricted Funds 2025 £ | Restricted Funds 2025 £ | <i>Total Funds 2024</i> £ |
|---|---------------------------------|-------------------------------|----------------------------------|
| Staff costs – gross salaries | 176,510 | - | 147,639 |
| Staff costs – employers national insurance | 8,281 | - | 5,123 |
| Staff costs – employers pension contributions | 3,262 | - | 2,654 |
| Subcontractors | 33,020 | - | - |
| Staff training | 1,735 | - | 151 |
| Rent | 116,960 | - | 47,255 |
| Rates and water | 16,838 | - | 10,594 |
| Light and heat | 38,056 | - | 11,095 |
| Telephone and internet | 1,241 | - | 932 |
| Post and stationery | 1,418 | - | 506 |
| Travelling | 6,267 | - | 1,346 |
| Licences and insurance | 1,405 | - | 1,711 |
| Repairs and renewals | 14,410 | - | 6,620 |
| Household and cleaning | 2,515 | - | 1,237 |
| Computer costs | 373 | - | 19 |
| Sundry expenses | 355 | - | 443 |
| Accountancy | 996 | - | 1,200 |
| Subscriptions | 607 | - | 527 |
| Legal and professional fees | 825 | - | - |
| Entertaining | 300 | - | 453 |
| Bank fees | 195 | - | 36 |
| Fines and penalties | 400 | - | - |
| Depreciation | 1,827 | - | 2,072 |
| | <u>427,796</u> | - | <u>241,613</u> |

7. Staff costs

| | 2025 No. | 2024 No. |
|--|---------------------|---------------------|
| The average number of staff employed by the charity during the financial year amounted to: | 8 | 7 |
| No employee received remuneration amounting to more than £60,000 in either year. | | |

Kumba Support Ltd
Notes to the Financial Statements (continued)
Year Ended 30th April 2025

| | | | | |
|---|---|------------------------------------|-------------------------------------|--|
| 8. Tangible fixed assets | | | | |
| | | Fixtures & Fittings | IT Equipment etc | Total |
| | | £ | £ | £ |
| Cost | | | | |
| At 1 st May 2024 | | 12,147 | 269 | 12,416 |
| Additions | | 739 | - | 739 |
| Disposals | | - | - | - |
| At 30 th April 2025 | | <u>12,886</u> | <u>269</u> | <u>13,155</u> |
| Depreciation | | | | |
| At 1 st May 2024 | | 4,221 | 180 | 4,401 |
| Charge for the year | | 1,734 | 89 | 1,823 |
| Elimination on disposal | | - | - | - |
| At 30 th April 2025 | | <u>5,955</u> | <u>269</u> | <u>6,224</u> |
| Net book value | | | | |
| At 30 th April 2025 | | <u>6,931</u> | - | <u>6,931</u> |
| At 30 th April 2024 | | <u>7,926</u> | <u>89</u> | <u>8,015</u> |
| 9. Debtors | | | 2025 | 2024 |
| | | | £ | £ |
| Trade debtors | | | 534 | 2,089 |
| Prepayments | | | 30,993 | 11,949 |
| Other debtors | | | - | - |
| | | | <u>31,527</u> | <u>14,038</u> |
| 10. Creditors: Amounts falling due within one year | | | 2025 | 2024 |
| | | | £ | £ |
| Trade creditors | | | 48,049 | 18,609 |
| Accruals | | | 1,830 | 1,830 |
| Social security and other taxes | | | 3,660 | 1,724 |
| Related party loans | | | 90,934 | 109,334 |
| Other creditors | | | 6,322 | 869 |
| | | | <u>150,795</u> | <u>132,366</u> |
| 11. Summary of Funds | | | | |
| | Balance at 1st May 2024 | Incoming | Outgoing & Transfers | Balance at 30th April 2025 |
| | £ | £ | £ | £ |
| Restricted funds: | | | | |
| | - | - | - | - |
| | - | - | - | - |
| General unrestricted funds | <u>(99,305)</u> | <u>423,697</u> | <u>(427,796)</u> | <u>(103,404)</u> |

Kumba Support Ltd
Notes to the Financial Statements (continued)
Year Ended 30th April 2025

Description of Restricted Funds:

The charity does not have any restricted funds.

12. Analysis of net assets between restricted and unrestricted funds

| | Tangible Fixed Assets | Other Net Assets (/Liabilities) | Total |
|--------------------|----------------------------------|--|------------------|
| | £ | £ | £ |
| Restricted funds | - | - | - |
| Unrestricted funds | <u>6,931</u> | <u>(110,335)</u> | <u>(103,404)</u> |
| | <u>6,931</u> | <u>(110,335)</u> | <u>(103,404)</u> |

13. Financial Instruments

| | 2025 | 2024 |
|--|-------------|-------------|
| | £ | £ |
| Financial assets measured at amortised cost | 9,467 | 13,097 |
| Financial liabilities measured at amortised cost | 148,965 | 130,536 |

Financial assets measured at amortised cost comprise cash at bank and in hand and debtors excluding prepayments. Financial liabilities measured at amortised cost comprise creditors excluding accruals and deferred income.

14. Related Party Transactions

The charity continues to rely on the financial support of Sunrise Healthcare Limited, a company controlled by two of the managers and former trustees (Mr and Mrs Chinganga).

During the financial year Sunrise Healthcare Limited paid £nil (2024: £nil) for costs on behalf of the charity and at the end of the financial the charity owed Sunrise Healthcare Limited £90,934 (2024: £109,334) for payments and loans to the balance sheet date included in related party creditors due within one year.

During the financial year the charity was charged by (and made charges to) Sunrise Healthcare Limited with a net total cost of £34,737 (2024: £26,350 net total income) netted off and included within rent expenditure.

During the financial year Mr Chinganga (Operations Manager and former Trustee) received a salary of £16,027 (2024: £11,499) and Mrs Chinganga (Finance Manager and former Trustee) received a salary of £10,620 (2024: £6,093) both for employment duties only. No other payments were made to any trustees during the year.

Kumba Support Ltd
Notes to the Financial Statements (continued)
Year Ended 30th April 2025

15. Members Guarantee

The company has no share capital but is limited by guarantee. Each member would be committed to make a contribution not exceeding £10 in the event of winding up.

16. Operating Lease Commitments

The following operating lease commitments existed at the balance sheet date:

| | Land and buildings |
|--------------------------------|--------------------|
| Due within one year | - |
| Due between one and five years | - |
| | - |

Kumba Support Ltd
Notes to the Financial Statements (continued)
Year Ended 30th April 2025

18. Comparative Statement of Financial Activities

| | | Unrestricted Funds | Restricted Funds | Total Funds 2023 | <i>Total Funds 2022</i> |
|--|------|------------------------|---------------------|------------------------|-----------------------------|
| | Note | £ | £ | £ | £ |
| <u>Incoming Resources</u> | | | | | |
| From generated funds | | | | | |
| Grants and donations | 4 | - | - | - | - |
| Charitable activities | 5 | <u>229,916</u> | - | <u>229,916</u> | <u>147,332</u> |
| Total incoming resources | | <u>229,916</u> | - | <u>229,916</u> | <u>147,332</u> |
| <u>Resources Expended</u> | | | | | |
| Cost of raising funds | | - | - | - | - |
| Charitable activities | 6 | <u>241,613</u> | - | <u>241,613</u> | <u>161,381</u> |
| Total resources expended | | <u>241,613</u> | - | <u>241,613</u> | <u>161,381</u> |
| Net (outgoing)/incoming resources | | (11,697) | - | (11,697) | (14,049) |
| Transfers between funds | | - | - | - | - |
| Net movement in Funds | | (11,697) | - | (11,697) | (14,049) |
| <u>Reconciliation of Funds</u> | | | | | |
| Balances brought forward | | <u>(87,608)</u> | - | <u>(87,608)</u> | <u>(73,559)</u> |
| Balances carried forward | | <u>(99,305)</u> | - | <u>(99,305)</u> | <u>(87,608)</u> |

KUMBA SUPPORT LTD

England & Wales - Charity number 1199052

Accounts

Kumba Support Ltd

(a private company limited by guarantee)

Unaudited

Trustees' Report and Financial Statements

For the Year Ended 30th April 2024

Registered Charity Number 1199052

Kumba Support Ltd
Trustees' Report and Financial Statements
Year Ended 30th April 2024

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Kumba Support Ltd
Company Information
Year Ended 30th April 2024

| | |
|----------------------------------|---|
| Directors and Trustees | Justice Matsilele (since 2 nd Sep 24) Sandra Chiratidzo Chaka (since 2 nd Sep 24) Rozanne Cummings (since 2 nd Sep 24) Agnes Mabena (since 2 nd Sep 24) Samson Chinganga (until 2 nd Sep 24) Alison Chinganga (until 2 nd Sep 24) Clayton Allen (until 2 nd Sep 24) Trinos Dube (until 2 nd Sep 24) Sean Sibanda (until 2 nd Sep 24) |
| Secretary | Justice Matsilele |
| Company Registered Number | 13346734 |
| Charity Registered Number | 1199052 |
| Registered Office | St. Annes House Station Road Ditchingham Bungay Suffolk NR35 2QW |
| Independent Examiner | Annatrice Limited 10, The Thoroughfare Harleston Norfolk IP20 9AX |

Kumba Support Ltd
Trustees' Annual Report
Year Ended 30th April 2024

The Trustees (who are also directors of the charity for the purposes of the Companies Act) present their annual report together with the financial statements of Kumba Support Ltd (the company) for the year ended 30th April 2024. The Trustees confirm that the financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the Statement of Recommended Practice: "Accounting and Reporting by Charities" (FRS 102).

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic and Director's Report) Regulations 2013 is not required.

The trustees have complied with the duty in Section 17 (5) of the 2011 Charities Act to have paid due regard to guidance issued by the Charity Commission in relation to the activities being for the public benefit.

Structure, governance and management

Constitution

Kumba Support Ltd is a company limited by guarantee, incorporated 20th April 2021, and governed by its Memorandum and Articles of Association. It has been registered as a charity with the Charity Commission since 23rd May 2022.

The Trustees administer the charity and have control of the trust, its property and its funds. The Directors and Trustees who served during the year are shown on the company information page.

The charity is run by the trustees who meet on an ad hoc basis as the need arises.

Method of Appointment or Election of Trustees

New Trustees are advertised for against requirements set out in a job description. Applicants are reviewed and selected for interview. The Chairperson and one other Trustee and Director interview candidates to select the most appropriate person for the role. The successful candidate is provided with a trustee induction (which includes an induction pack).

Related Party Relationships

Two of the trustees are also employees of the charity and are paid a salary for the performance of their employment duties which does not include work as a trustee. Details of other transactions with Trustees are fully disclosed in note II. There are no related parties under common control, or under the control of the Trust, nor is the Trust under the control of any party.

Objectives and Activities

Our objectives are the benefit of the public to relieve the needs of people who are socially and economically disadvantaged in particular those who are homeless or at risk of becoming homeless.

We achieve this by (1) providing supported living accommodation and (2) providing them with support, advice and encouragement to develop their life skills which will assist them into becoming self-supporting members of the community.

Kumba Support Ltd
Trustees' Annual Report (continued)
Year Ended 30th April 2024

Achievements and performance

The charity continued to add beds and accommodate additional residents during the year whilst recruiting additional staff.

Financial review

Net (outgoing) resources for the year were £(11,697) (2023: £(14,049)).

Reserves and Investment Policy

The charity only started to trade for the first time during the financial year and continues to rely upon the financial support of a related company Sunrise Healthcare Ltd. Total free reserves (unrestricted funds excluding fixed assets) at the end of the period was negative £107,320 (2023: negative £96,745).

Plans for future developments

Since the end of the financial year the charity has managed to add beds and the goal for the forthcoming year is to add further beds to the portfolio. This will bring in further income and help to make the charity viable and able to pay its bills unaided. It would also enable the charity to continue to repay Sunrise Healthcare Ltd for the financial support received so far.

Risk management

The Trustees have assessed the major risks to which the charity is exposed and established systems and procedures to mitigate exposure to the major risks.

Public benefit

In carrying out the activities of the Trust, the Trustees have regard to the guidance issued by the Charity Commission on public benefit and are satisfied that the Trust meets the objectives of the Charities Act.

Going concern

The charity continues to rely upon the financial support of a related company Sunrise Healthcare Ltd. The Trustees have a reasonable expectation that adequate resources exist for the charity to continue to operate for the foreseeable future and thus continues to adopt the going concern basis of accounting in preparing these accounts.

Trustees' Responsibility Statement

The Trustees (who are also directors of Kumba Support Ltd 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 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 these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting 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 operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Kumba Support Ltd
Trustees' Annual Report (continued)
Year Ended 30th April 2024

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

This report was approved by the Trustees on 26/02/2025 and signed on their behalf by:

Justice Matsilele
Justice Matsilele (Feb 26, 2025 15:47 GMT+2)

Print Name **Justice Matsilele**
Trustee

Independent Examiner's Report
to the Trustees of Kumba Support Ltd
Year Ended 30th April 2024

I report to the charity trustees on my examination of the accounts of the company for the year ended 30th April 2024 which are set out on pages 6 to 13.

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. 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.

Responsibilities and basis of report

As the charity 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 company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

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

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



Mr Anthony Brice MEng (Hons) FCCA, Director
Annatrice Limited, Chartered Certified Accountant and Registered Auditor
10, The Thoroughfare
Harleston
Norfolk
IP20 9AX

26/02/2025

Kumba Support Ltd
Statement of Financial Activities
(Incorporating Income & Expenditure Account)
Year Ended 30th April 2024

| | Unrestricted Funds | Restricted Funds | Total Funds 2024 | Total Funds 2023 |
|--|-----------------------|------------------------|------------------------|------------------------|
| Note | £ | £ | £ | £ |
| <u>Incoming Resources</u> | | | | |
| From generated funds | | | | |
| Grants and donations | 4 | - | - | - |
| Charitable activities | 5 | <u>229,916</u> | <u>229,916</u> | <u>147,332</u> |
| Total incoming resources | | <u>229,916</u> | <u>229,916</u> | <u>147,332</u> |
| <u>Resources Expended</u> | | | | |
| Cost of raising funds | | - | - | - |
| Charitable activities | 6 | <u>241,613</u> | <u>241,613</u> | <u>161,381</u> |
| Total resources expended | | <u>241,613</u> | <u>241,613</u> | <u>161,381</u> |
| Net (outgoing)/incoming resources | | (11,697) | (11,697) | (14,049) |
| Transfers between funds | | - | - | - |
| Net movement in Funds | | (11,697) | (11,697) | (14,049) |
| Reconciliation of Funds | | | | |
| Balances brought forward | | <u>(87,608)</u> | <u>(87,608)</u> | <u>(73,559)</u> |
| Balances carried forward | | <u>(99,305)</u> | <u>(99,305)</u> | <u>(87,608)</u> |

The charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

The notes on pages 8 to 13 form part of these financial statements

Kumba Support Ltd
Balance Sheet
Year Ended 30th April 2024

| | | 2024 | | 2023 | |
|-------------------------------------|------|----------------|-------------------------|----------------|------------------------|
| | Note | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Tangible assets | 8 | | 8,015 | | 9,137 |
| Current assets | | | | | |
| Debtors | 9 | 14,038 | | 11,661 | |
| Cash at bank and in hand | | <u>11,008</u> | | <u>9,695</u> | |
| | | <u>25,046</u> | | <u>21,356</u> | |
| Creditors: | | | | | |
| Amounts falling due within one year | 10 | <u>132,366</u> | | <u>118,101</u> | |
| Net current assets | | | <u>(107,320)</u> | | <u>(96,745)</u> |
| Total assets less | | | | | |
| Current liabilities | | | <u>(99,305)</u> | | <u>(87,608)</u> |
| Long term liabilities | | | - | | - |
| Total net assets | | | <u>(99,305)</u> | | <u>(87,608)</u> |
| Represented by: | | | | | |
| Unrestricted funds | 11 | | (99,305) | | (87,608) |
| Restricted funds | | | - | | - |
| | | | <u>(99,305)</u> | | <u>(87,608)</u> |

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

The members have not required the company to obtain an audit of its financial statements for the year ended **30th April 2024** in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which 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 company as at the end of each financial year and of its profit or loss 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 company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

These financial statements were approved by the trustees on 26/02/2025 and are signed on their behalf by;

Justice Matsilele
 Justice Matsilele (Feb 26, 2025 15:47 GMT+2)

Print Name Justice Matsilele Trustee

The notes on pages 8 to 13 form part of these financial statements.

Kumba Support Ltd
Notes to the Financial Statements
Year Ended 30th April 2024

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

a) Basis of accounting

The charity is a private company limited by guarantee registered in England and Wales and governed in accordance with its articles of association. The address of the registered office is given in the charity information page of these financial statements. The nature of the charity's operations and principal activities are described in the Trustees' Report. The members of the company are the Trustees named on the company information page. In the event of the company being wound up the liability in respect of the guarantee is limited to £1 per member of the company.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 1st January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements are prepared on a going concern basis under the historical cost convention in sterling which is the functional currency of the charity

b) Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Surpluses on restricted funds are made available to other funds in the furtherance of the objectives of the charity as a whole.

c) Income Recognition

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

The principal sources of income received by the charity are accounted for in the Statement of Financial Activities as follows:

Donations and legacies

Donations are recognised when the charity has been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Kumba Support Ltd
Notes to the Financial Statements (continued)
Year Ended 30th April 2024

4. Grants and Donations

| | Unrestricted Funds 2024 £ | Restricted Funds 2024 £ | <i>Total 2023</i> £ |
|-------------------|---------------------------------|-------------------------------|------------------------|
| General donations | - | - | - |
| | - | - | - |

5. Incoming Resources from Charitable Activities

| | Unrestricted Funds 2024 £ | Restricted Funds 2024 £ | <i>Total Funds 2023</i> £ |
|-----------------|---------------------------------|-------------------------------|----------------------------------|
| Room rent | 212,415 | - | 137,446 |
| Service charges | 17,501 | - | 9,648 |
| Other | - | - | <u>238</u> |
| | <u>229,916</u> | - | <u>147,332</u> |

The charity only had one activity throughout the financial year, that of providing supportive accommodation. All the income and costs relate to this single activity.

6. Analysis of Charitable Expenditure

| | Unrestricted Funds 2024 £ | Restricted Funds 2024 £ | <i>Total Funds 2023</i> £ |
|---|---------------------------------|-------------------------------|----------------------------------|
| Staff costs – gross salaries | 147,639 | - | 84,310 |
| Staff costs – employers national insurance | 5,123 | - | 1,660 |
| Staff costs – employers pension contributions | 2,654 | - | 1,420 |
| Subcontractors | - | - | 6,419 |
| Staff training | 151 | - | 1,125 |
| Rent | 47,255 | - | 29,087 |
| Rates and water | 10,594 | - | 5,629 |
| Light and heat | 11,095 | - | 14,289 |
| Telephone and internet | 932 | - | 692 |
| Post and stationery | 506 | - | 410 |
| Travelling | 1,346 | - | 30 |
| Licences and insurance | 1,711 | - | 3,608 |
| Repairs and renewals | 6,620 | - | 6,474 |
| Household and cleaning | 1,237 | - | 1,782 |
| Computer costs | 19 | - | 541 |
| Sundry expenses | 443 | - | 198 |
| Accountancy | 1,200 | - | 720 |
| Subscriptions | 527 | - | - |
| Legal and professional fees | - | - | 261 |
| Entertaining | 453 | - | 397 |
| Bank fees | 36 | - | - |
| Depreciation | <u>2,072</u> | - | <u>2,329</u> |
| | <u>241,613</u> | - | <u>161,381</u> |

7. Staff costs

| | 2024 No. | 2023 No. |
|--|---------------------|---------------------|
| The average number of staff employed by the charity during the financial year amounted to: | 7 | 4 |

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

Kumba Support Ltd
Notes to the Financial Statements (continued)
Year Ended 30th April 2024

| | | | | |
|---|---|------------------------------------|-------------------------------------|--|
| 8. Tangible fixed assets | | | | |
| | | Fixtures & Fittings | IT Equipment etc | Total |
| | | £ | £ | £ |
| Cost | | | | |
| At 1 st May 2023 | | 11,197 | 269 | 11,466 |
| Additions | | 950 | - | 950 |
| Disposals | | - | - | - |
| At 30 th April 2024 | | <u>12,147</u> | <u>269</u> | <u>12,416</u> |
| Depreciation | | | | |
| At 1 st May 2023 | | 2,239 | 90 | 2,329 |
| Charge for the year | | 1,982 | 90 | 2,072 |
| Elimination on disposal | | - | - | - |
| At 30 th April 2024 | | <u>4,221</u> | <u>180</u> | <u>4,401</u> |
| Net book value | | | | |
| At 30 th April 2024 | | <u>7,926</u> | <u>89</u> | <u>8,015</u> |
| At 30 th April 2023 | | <u>8,958</u> | <u>179</u> | <u>9,137</u> |
| 9. Debtors | | | 2024 | 2023 |
| | | | £ | £ |
| Trade debtors | | | 2,089 | 925 |
| Prepayments | | | 11,949 | 10,587 |
| Other debtors | | | - | <u>149</u> |
| | | | <u>14,038</u> | <u>11,661</u> |
| 10. Creditors: Amounts falling due within one year | | | 2024 | 2023 |
| | | | £ | £ |
| Trade creditors | | | 18,609 | 12,137 |
| Accruals | | | 1,830 | 630 |
| Social security and other taxes | | | 1,724 | - |
| Related party loans | | | 109,334 | 105,334 |
| Other creditors | | | 869 | - |
| | | | <u>132,366</u> | <u>118,101</u> |
| 11. Summary of Funds | | | | |
| | Balance at 1st May 2023 | Incoming | Outgoing & Transfers | Balance at 30th April 2024 |
| | £ | £ | £ | £ |
| Restricted funds: | | | | |
| | - | - | - | - |
| | - | - | - | - |
| General unrestricted funds | <u>(87,608)</u> | <u>229,916</u> | <u>(241,613)</u> | <u>(99,305)</u> |

Kumba Support Ltd
Notes to the Financial Statements (continued)
Year Ended 30th April 2024

Description of Restricted Funds:

The charity does not have any restricted funds.

12. Analysis of net assets between restricted and unrestricted funds

| | Tangible Fixed Assets £ | Other Net Assets £ | Total £ |
|--------------------|-------------------------------|--------------------------|-----------------|
| Restricted funds | - | - | - |
| Unrestricted funds | <u>8,015</u> | <u>(107,320)</u> | <u>(99,305)</u> |
| | <u>8,015</u> | <u>(107,320)</u> | <u>(99,305)</u> |

13. Financial Instruments

| | 2024 | 2023 |
|--|-------------|-------------|
| | £ | £ |
| Financial assets measured at amortised cost | 13,097 | 10,620 |
| Financial liabilities measured at amortised cost | 130,536 | 117,471 |

Financial assets measured at amortised cost comprise cash at bank and in hand and debtors excluding prepayments. Financial liabilities measured at amortised cost comprise creditors excluding accruals and deferred income.

14. Related Party Transactions

The charity continues to rely on the financial support of Sunrise Healthcare Limited, a company controlled by two of the trustees (Mr and Mrs Chinganga). During the financial year Sunrise Healthcare Limited paid £nil (2023: £22,496) for costs on behalf of the charity and at the end of the financial the charity owed Sunrise Healthcare Limited £109,334 (2023: £105,334) included in other creditors due within one year.

During the financial year Mr Chinganga (Operations Manager and voluntary Trustee) received a salary of £11,499 (2023: £4,333) and Mrs Chinganga (Finance Manager and voluntary Trustee) received a salary of £6,093 (2023: £2,646) both for employment duties only. No other payments were made to any trustees during the year.

Kumba Support Ltd
Notes to the Financial Statements (continued)
Year Ended 30th April 2024

15. Members Guarantee

The company has no share capital but is limited by guarantee. Each member would be committed to make a contribution not exceeding £10 in the event of winding up.

16. Operating Lease Commitments

The following operating lease commitments existed at the balance sheet date:

| | Land and buildings |
|--------------------------------|--------------------|
| Due within one year | £20,000 |
| Due between one and five years | - |
| | <u>£20,000</u> |

Kumba Support Ltd
Notes to the Financial Statements (continued)
Year Ended 30th April 2024

18. Comparative Statement of Financial Activities

| | Unrestricted Funds | Restricted Funds | Total Funds 2023 | <i>Total Funds 2022</i> |
|--|-----------------------|------------------------|------------------------|-----------------------------|
| Note | £ | £ | £ | £ |
| <u>Incoming Resources</u> | | | | |
| From generated funds | | | | |
| Grants and donations | 4 | - | - | - |
| Charitable activities | 5 | <u>147,332</u> | <u>147,332</u> | <u>700</u> |
| Total incoming resources | | <u>147,332</u> | <u>147,332</u> | <u>700</u> |
| <u>Resources Expended</u> | | | | |
| Cost of raising funds | | - | - | - |
| Charitable activities | 6 | <u>161,381</u> | <u>161,381</u> | <u>74,259</u> |
| Total resources expended | | <u>161,381</u> | <u>161,381</u> | <u>74,259</u> |
| Net (outgoing)/incoming resources | | (14,049) | (14,049) | (73,559) |
| Transfers between funds | | - | - | - |
| Net movement in Funds | | (14,049) | (14,049) | (73,559) |
| <u>Reconciliation of Funds</u> | | | | |
| Balances brought forward | | <u>(73,559)</u> | <u>(73,559)</u> | - |
| Balances carried forward | | <u>(87,608)</u> | <u>(87,608)</u> | <u>(73,559)</u> |

KUMBA SUPPORT LTD

England & Wales - Charity number 1199052

Accounts

Kumba Support Ltd

(a private company limited by guarantee)

Unaudited

Trustees' Report and Financial Statements

For the Year Ended 30th April 2023

Registered Charity Number 1199052

Kumba Support Ltd
Trustees' Report and Financial Statements
Year Ended 30th April 2023

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| Balance Sheet | 7 |
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Kumba Support Ltd
Company Information
Year Ended 30th April 2023

| | |
|----------------------------------|---|
| Directors and Trustees | Mr Samson Chinganga (Chairman) Mrs Alison Chinganga (Treasurer) Mr Clayton Allen Mr Trinos Dube Mr Sean Sibanda |
| Secretary | Mr Samson Chinganga |
| Company Registered Number | 13346734 |
| Charity Registered Number | 1199052 |
| Registered Office | St. Annes House Station Road Ditchingham Bungay Suffolk NR35 2QW |
| Independent Examiner | Annatrice Limited 10, The Thoroughfare Harleston Norfolk IP20 9AX |

Kumba Support Ltd
Trustees' Annual Report
Year Ended 30th April 2023

The Trustees (who are also directors of the charity for the purposes of the Companies Act) present their annual report together with the financial statements of Kumba Support Ltd (the company) for the year ended 30th April 2023. The Trustees confirm that the financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the Statement of Recommended Practice: "Accounting and Reporting by Charities" (FRS 102).

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic and Director's Report) Regulations 2013 is not required.

The trustees have complied with the duty in Section 17 (5) of the 2011 Charities Act to have paid due regard to guidance issued by the Charity Commission in relation to the activities being for the public benefit.

Structure, governance and management

Constitution

Kumba Support Ltd is a company limited by guarantee, incorporated 20th April 2021, and governed by its Memorandum and Articles of Association. It has been registered as a charity with the Charity Commission since 23rd May 2022.

The Trustees administer the charity and have control of the trust, its property and its funds. The Directors and Trustees who served during the year are shown on the company information page.

The charity is run by the trustees who meet on an ad hoc basis as the need arises.

Method of Appointment or Election of Trustees

New Trustees are advertised for against requirements set out in a job description. Applicants are reviewed and selected for interview. The Chairperson and one other Trustee and Director interview candidates to select the most appropriate person for the role. The successful candidate is provided with a trustee induction (which includes an induction pack).

Related Party Relationships

Two of the trustees are also employees of the charity and are paid a salary for the performance of their employment duties which does not include work as a trustee. Details of other transactions with Trustees are fully disclosed in note II. There are no related parties under common control, or under the control of the Trust, nor is the Trust under the control of any party.

Objectives and Activities

Our objectives are the benefit of the public to relieve the needs of people who are socially and economically disadvantaged in particular those who are homeless or at risk of becoming homeless.

We achieve this by (1) providing supported living accommodation and (2) providing them with support, advice and encouragement to develop their life skills which will assist them into becoming self-supporting members of the community.

Kumba Support Ltd
Trustees' Annual Report (continued)
Year Ended 30th April 2023

Achievements and performance

Having invested in the preparation of St. Annes House during the previous period the charity took in its first residents during the financial year. The charity also successfully registered as a with the Charity Commission during the financial year.

Financial review

Net (outgoing) resources for the year were £(14,049) (2022: £(73,559)).

Reserves and Investment Policy

The charity only started to trade for the first time during the financial year and continues to rely upon the financial support of a related company Sunrise Healthcare Ltd. Total free reserves (unrestricted funds excluding fixed assets) at the end of the period was negative £87,608 (2022: negative £73,559).

Plans for future developments

Since the end of the financial year the charity has managed to add 8 beds and the goal for the forthcoming year is to add further beds to the portfolio. This will bring in further income and help to make the charity viable and able to pay its bills unaided. It would also enable the charity to start to repay Sunrise Healthcare Ltd for the financial support received so far.

Risk management

The Trustees have assessed the major risks to which the charity is exposed and established systems and procedures to mitigate exposure to the major risks.

Public benefit

In carrying out the activities of the Trust, the Trustees have regard to the guidance issued by the Charity Commission on public benefit and are satisfied that the Trust meets the objectives of the Charities Act.

Going concern

The Trustees have a reasonable expectation that adequate resources exist for the charity to continue to operate for the foreseeable future and thus continues to adopt the going concern basis of accounting in preparing these accounts.

Trustees' Responsibility Statement

The Trustees (who are also directors of Kumba Support Ltd 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 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 these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting 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 operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

Kumba Support Ltd
Trustees' Annual Report (continued)
Year Ended 30th April 2023

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

This report was approved by the Trustees on 29/02/2024 and signed on their behalf by:



Print Name Alison Chinganga
Trustee

Independent Examiner's Report
to the Trustees of Kumba Support Ltd
Year Ended 30th April 2023

I report to the charity trustees on my examination of the accounts of the company for the year ended 30th April 2023 which are set out on pages 6 to 13.

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. 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.

Responsibilities and basis of report

As the charity 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 company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

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

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



Mr Anthony Brice MEng (Hons) FCCA, Director
Annatrice Limited, Chartered Certified Accountant and Registered Auditor
10, The Thoroughfare
Harleston
Norfolk
IP20 9AX

29/02/2024

Kumba Support Ltd
Statement of Financial Activities
(Incorporating Income & Expenditure Account)
Year Ended 30th April 2023

| | Unrestricted Funds | Restricted Funds | Total Funds 2023 | Total Funds 2022 |
|--|-----------------------|---------------------|---------------------|---------------------|
| Note | £ | £ | £ | £ |
| <u>Incoming Resources</u> | | | | |
| From generated funds | | | | |
| Grants and donations | 4 | - | - | - |
| Charitable activities | 5 | <u>147,332</u> | <u>147,332</u> | <u>700</u> |
| Total incoming resources | | <u>147,332</u> | <u>147,332</u> | <u>700</u> |
| <u>Resources Expended</u> | | | | |
| Cost of raising funds | | - | - | - |
| Charitable activities | 6 | <u>161,381</u> | <u>161,381</u> | <u>74,259</u> |
| Total resources expended | | <u>161,381</u> | <u>161,381</u> | <u>74,259</u> |
| Net (outgoing)/incoming resources | | (14,049) | (14,049) | (73,559) |
| Transfers between funds | | = | = | = |
| Net movement in Funds | | (14,049) | (14,049) | (73,559) |
| <u>Reconciliation of Funds</u> | | | | |
| Balances brought forward | | <u>(73,559)</u> | <u>(73,559)</u> | = |
| Balances carried forward | | <u>(87,608)</u> | <u>(87,608)</u> | <u>(73,559)</u> |

The charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

The notes on pages 8 to 13 form part of these financial statements

Kumba Support Ltd
Balance Sheet
Year Ended 30th April 2023

| | | 2023 | | 2022 | |
|--|------|----------------|------------------------|---------------|------------------------|
| | Note | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Tangible assets | 8 | | 9,137 | | 9,699 |
| Current assets | | | | | |
| Debtors | 9 | 11,661 | | 6,219 | |
| Cash at bank and in hand | | <u>9,695</u> | | <u>5,491</u> | |
| | | <u>21,356</u> | | <u>11,710</u> | |
| Creditors: | | | | | |
| Amounts falling due within one year | 10 | <u>118,101</u> | | <u>94,968</u> | |
| Net current assets | | | <u>(96,745)</u> | | <u>(83,258)</u> |
| Total assets less Current liabilities | | | (87,608) | | (73,559) |
| Long term liabilities | | | = | | = |
| Total net assets | | | <u>(87,608)</u> | | <u>(73,559)</u> |
| Represented by: | | | | | |
| Unrestricted funds | 11 | | (87,608) | | (73,559) |
| Restricted funds | | | = | | = |
| | | | <u>(87,608)</u> | | <u>(73,559)</u> |

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

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

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which 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 company as at the end of each financial year and of its profit or loss 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 company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

These financial statements were approved by the trustees on 29/02/2024 and are signed on their behalf by;



Print Name Alison Chinganga Trustee

The notes on pages 8 to 13 form part of these financial statements.

Kumba Support Ltd
Notes to the Financial Statements
Year Ended 30th April 2023

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

a) Basis of accounting

The charity is a private company limited by guarantee registered in England and Wales and governed in accordance with its articles of association. The address of the registered office is given in the charity information page of these financial statements. The nature of the charity's operations and principal activities are described in the Trustees' Report. The members of the company are the Trustees named on the company information page. In the event of the company being wound up the liability in respect of the guarantee is limited to £1 per member of the company.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 1st January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements are prepared on a going concern basis under the historical cost convention in sterling which is the functional currency of the charity

b) Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Surpluses on restricted funds are made available to other funds in the furtherance of the objectives of the charity as a whole.

c) Income Recognition

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

The principal sources of income received by the charity are accounted for in the Statement of Financial Activities as follows:

Donations and legacies

Donations are recognised when the charity has been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Kumba Support Ltd
Notes to the Financial Statements (continued)
Year Ended 30th April 2023

Grants

Income from grants, whether capital grants or revenue grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred.

d) Resources expended

Expenditure is recognised on an accruals basis once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

Expenditure on charitable activities comprises direct expenditure attributable to the charity's principal activities.

Costs of raising funds relates to costs incurred in securing funding from external sources

e) Fixed assets

Tangible fixed assets are stated at historic cost less accumulated depreciation. Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

- Fixtures & fittings 20% reducing balance
- IT equipment 3 years straight line

f) 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.

g) Judgements in applying accounting policies and key sources of estimation uncertainty

Estimates and judgements are based on historical experience and other factors, including expectations of future events, that are believed to be reasonable under the circumstances and are subject to continuous monitoring.

The Charity makes estimates and assumptions relating to future events which will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are addressed below.

h) Useful economic lives and residual values of tangible assets

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are reassessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets.

2. Taxation

The company is a registered charity undertaking only charitable activities and is therefore exempt from direct taxation.

3. Income

All income is wholly attributable to the charitable activity of the company and arises solely within the United Kingdom.

Kumba Support Ltd
Notes to the Financial Statements (continued)
Year Ended 30th April 2023

4. Grants and Donations

| | Unrestricted Funds 2023 £ | Restricted Funds 2023 £ | Total 2022 £ |
|-------------------|---------------------------------|-------------------------------|-----------------|
| General donations | - | - | - |
| | - | - | - |

5. Incoming Resources from Charitable Activities

| | Unrestricted Funds 2023 £ | Restricted Funds 2023 £ | Total Funds 2022 £ |
|-----------------|---------------------------------|-------------------------------|--------------------------|
| Room rent | 137,446 | - | 700 |
| Service charges | 9,648 | - | 700 |
| Other | <u>238</u> | - | - |
| | <u>147,332</u> | - | <u>700</u> |

The charity only had one activity throughout the financial year, that of providing supportive accommodation. All the income and costs relate to this single activity.

6. Analysis of Charitable Expenditure

| | Unrestricted Funds 2023 £ | Restricted Funds 2023 £ | Total Funds 2022 £ |
|---|---------------------------------|-------------------------------|--------------------------|
| Staff costs – gross salaries | 84,310 | - | - |
| Staff costs – employers national insurance | 1,660 | - | - |
| Staff costs – employers pension contributions | 1,420 | - | - |
| Subcontractors | 6,419 | - | 7,410 |
| Staff training | 1,125 | - | - |
| Rent | 29,087 | - | 37,546 |
| Rates and water | 5,629 | - | 4,560 |
| Light and heat | 14,289 | - | 4,295 |
| Telephone and internet | 692 | - | 797 |
| Post and stationery | 410 | - | 45 |
| Travelling | 30 | - | 270 |
| Licences and insurance | 3,608 | - | 6,026 |
| Repairs and renewals | 6,474 | - | 6,968 |
| Household and cleaning | 1,782 | - | 1,255 |
| Computer costs | 541 | - | 64 |
| Sundry expenses | 198 | - | 52 |
| Accountancy | 720 | - | 630 |
| Subscriptions | - | - | 10 |
| Legal and professional fees | 261 | - | 4,331 |
| Entertaining | 397 | - | - |
| Depreciation | <u>2,329</u> | - | - |
| | <u>161,381</u> | - | <u>74,259</u> |

7. Staff costs

| | 2023 No. | 2022 No. |
|--|-------------|-------------|
| The average number of staff employed by the charity during the financial year amounted to: | 4 | - |

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

Kumba Support Ltd
Notes to the Financial Statements (continued)
Year Ended 30th April 2023

| | | | | |
|---|---|--|-------------------------------------|--|
| 8. Tangible fixed assets | | Fixtures & Fittings £ | IT Equipment etc £ | Total £ |
| Cost | | | | |
| At 1 st May 2022 | 9,430 | 269 | 9,699 | |
| Additions | 1,767 | - | 1,767 | |
| Disposals | - | - | - | |
| At 30 th April 2023 | <u>11,197</u> | <u>269</u> | <u>11,466</u> | |
| Depreciation | | | | |
| At 1 st May 2022 | - | - | - | |
| Charge for the year | 2,239 | 90 | 2,329 | |
| Elimination on disposal | - | - | - | |
| At 30 th April 2023 | <u>2,239</u> | <u>90</u> | <u>2,329</u> | |
| Net book value | | | | |
| At 30 th April 2023 | <u>8,958</u> | <u>179</u> | <u>9,137</u> | |
| At 30 th April 2022 | <u>9,430</u> | <u>269</u> | <u>9,699</u> | |
| 9. Debtors | | 2023 | 2022 | |
| | | £ | £ | |
| Trade debtors | | 925 | - | |
| Prepayments | | 10,587 | 6,219 | |
| Other debtors | | <u>149</u> | - | |
| | | <u>11,661</u> | <u>6,219</u> | |
| 10. Creditors: Amounts falling due within one year | | 2023 | 2022 | |
| | | £ | £ | |
| Trade creditors | | 12,137 | - | |
| Accruals | | 630 | 630 | |
| Social security and other taxes | | - | - | |
| Related party loans | | 105,334 | 94,338 | |
| Other creditors | | - | - | |
| | | <u>118,101</u> | <u>94,968</u> | |
| 11. Summary of Funds | | | | |
| | Balance at 1st May 2022 | Incoming | Outgoing & Transfers | Balance at 30th April 2023 |
| | £ | £ | £ | £ |
| Restricted funds: | | | | |
| | - | - | - | - |
| | - | - | - | - |
| General unrestricted funds | <u>(73,559)</u> | <u>147,332</u> | <u>(161,381)</u> | <u>(87,608)</u> |

Kumba Support Ltd
Notes to the Financial Statements (continued)
Year Ended 30th April 2023

Description of Restricted Funds:

The charity does not have any restricted funds.

12. Analysis of net assets between restricted and unrestricted funds

| | Tangible Fixed Assets £ | Other Net Assets £ | Total £ |
|--------------------|-------------------------------|--------------------------|-----------------|
| Restricted funds | - | - | - |
| Unrestricted funds | <u>9,137</u> | <u>(96,745)</u> | <u>(87,608)</u> |
| | <u>9,137</u> | <u>(96,745)</u> | <u>(87,608)</u> |

13. Financial Instruments

| | 2023 £ | 2022 £ |
|--|-----------|-----------|
| Financial assets measured at amortised cost | 10,620 | 5,491 |
| Financial liabilities measured at amortised cost | 117,471 | 94,338 |

Financial assets measured at amortised cost comprise cash at bank and in hand and debtors excluding prepayments. Financial liabilities measured at amortised cost comprise creditors excluding accruals and deferred income.

14. Related Party Transactions

The charity continues to rely on the financial support of Sunrise Healthcare Limited, a company controlled by two of the trustees (Mr and Mrs Chinganga). During the financial year Sunrise Healthcare Limited paid £22,496 (2022: £94,338) for costs on behalf of the charity and at the end of the financial the charity owed Sunrise Healthcare Limited £105,334 (2022: £94,338) included in other creditors due within one year.

During the financial year Mr Chinganga received a salary of £4,333 (2022: nil) and Mrs Chinganga received a salary of £2,646 (2022: nil) both for employment duties as day-to-day managers only. No other payments were made to any trustees during the year.

Kumba Support Ltd
Notes to the Financial Statements (continued)
Year Ended 30th April 2023

15. Members Guarantee

The company has no share capital but is limited by guarantee. Each member would be committed to make a contribution not exceeding £10 in the event of winding up.

16. Operating Lease Commitments

The following operating lease commitments existed at the balance sheet date:

| | Land and buildings |
|--------------------------------|--------------------|
| Due within one year | £20,000 |
| Due between one and five years | <u>£20,000</u> |
| | <u>£40,000</u> |

Kumba Support Ltd
Notes to the Financial Statements (continued)
Year Ended 30th April 2023

18. Comparative Statement of Financial Activities

| | | Unrestricted Funds | Restricted Funds | Total Funds 2022 |
|--|------|------------------------|---------------------|------------------------|
| | Note | £ | £ | £ |
| <u>Incoming Resources</u> | | | | |
| From generated funds | | | | |
| Grants and donations | 4 | - | - | - |
| Charitable activities | 5 | <u>700</u> | - | <u>700</u> |
| Total incoming resources | | <u>700</u> | - | <u>700</u> |
| <u>Resources Expended</u> | | | | |
| Cost of raising funds | | - | - | - |
| Charitable activities | 6 | <u>74,249</u> | - | <u>74,249</u> |
| Total resources expended | | <u>74,249</u> | - | <u>74,249</u> |
| Net (outgoing)/incoming resources | | (73,559) | - | (73,559) |
| Transfers between funds | 15 | - | - | - |
| Net movement in Funds | | (73,559) | - | (73,559) |
| Reconciliation of Funds | | | | |
| Balances brought forward | | - | - | - |
| Balances carried forward | | <u>(73,559)</u> | - | <u>(73,559)</u> |