

Registered number: 06948165
Charity number: 1133234

CHARITY COMMISSION
FIRST CONTACT

17 AUG 2021

ACCOUNTS
RECEIVED

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

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2020

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

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

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30 JUNE 2020**

Trustees	Joseph Akinseye Ebere Reader (appointed 11 August 2019) Jeanne Terry Anna Mushinge (resigned 11 August 2019)
Company registered number	06948165
Charity registered number	1133234
Registered office	120 High Street Chatham Kent ME4 4BY
Accountants	Williams Giles Professional Services Ltd 12 Conqueror Court Sittingbourne Kent ME10 5BH

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

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2020

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

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

Objectives and activities

a. Policies and objectives

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

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

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

b. Activities undertaken to achieve objectives

Our current activities are:

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

UMOYA TRUST (UK)
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2020

Achievements and performance

a. Main achievements of the charity

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

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

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

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

Financial review

a. Going concern

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

b. Reserves policy

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

Structure, governance and management

a. Constitution

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

b. Methods of appointment or election of Trustees

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

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

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2020

Structure, governance and management (continued)

c. Organisational structure and decision-making policies:

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

Statement of Trustees' responsibilities

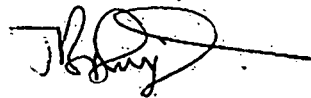
The Trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

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

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



Joseph Akinseye
(Trustee)

Date: 5 August 2021

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

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 30 JUNE 2020

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

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 30 June 2020.

Responsibilities and Basis of Report

As the Trustees of the charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

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

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

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

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

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

Signed:

Alex Ffrench

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

Dated:

FCCA DChA

5/8/21

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

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 JUNE 2020**

	Note	Unrestricted funds 2020 £	Total funds 2020 £	As restated Total funds 2019 £
Income from:				
Donations and legacies	3	25,920	25,920	2,005
Charitable activities	4	252,451	252,451	24,148
Other trading activities	5	30,779	30,779	29,982
Investments	6	25	25	1
		<hr/>	<hr/>	<hr/>
Total income		309,175	309,175	56,136
Expenditure on:				
Raising funds	7	19,432	19,432	19,672
Charitable activities	8	230,219	230,219	34,889
		<hr/>	<hr/>	<hr/>
Total expenditure		249,651	249,651	54,561
		<hr/>	<hr/>	<hr/>
Net movement in funds		59,524	59,524	1,575
Reconciliation of funds:				
Total funds brought forward		7,066	7,066	5,491
Net movement in funds		59,524	59,524	1,575
		<hr/>	<hr/>	<hr/>
Total funds carried forward		66,590	66,590	7,066

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

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

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

BALANCE SHEET
AS AT 30 JUNE 2020

	Note	2020 £	As restated 2019 £
Current assets			
Debtors	13	2,622	2,622
Cash at bank and in hand		75,863	16,069
		<u>78,485</u>	<u>18,691</u>
Creditors: amounts falling due within one year	14	(11,895)	(11,625)
Net current assets		<u>66,590</u>	<u>7,066</u>
Total net assets		<u><u>66,590</u></u>	<u><u>7,066</u></u>
Charity funds			
Restricted funds	15	-	-
Unrestricted funds	15	66,590	7,066
Total funds		<u><u>66,590</u></u>	<u><u>7,066</u></u>

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

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

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

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

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



Joseph Akinseye
 (Trustee)
 Date: 5 August 2021

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

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

1. General information

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

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

2.2 Income

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

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

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

2.3 Expenditure

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

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

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

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

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

2. Accounting policies (continued)

2.5 Debtors

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

2.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.7 Liabilities and provisions

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

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

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

2.8 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.9 Fund accounting

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

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

3. Income from donations and legacies

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Donations	2,642	2,642	505
Grants	23,278	23,278	1,500
	<u>25,920</u>	<u>25,920</u>	<u>2,005</u>

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

4. Income from charitable activities

	Unrestricted funds 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Income from charitable activities - Community outreach	252,451	252,451	24,148

5. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Shop income	30,779	30,779	26,514
Online sales	-	-	3,468
	30,779	30,779	29,982

6. Investment income

	Unrestricted funds 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Bank interest	25	25	1

UMOYA TRUST (UK)
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

7. Expenditure on raising funds

Fundraising trading expenses

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Shop expenditure	19,432	19,432	19,672

8. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Community outreach	230,219	230,219	34,889

9. Analysis of expenditure by activities

	Activities undertaken directly 2020 £	Support costs 2020 £	Total funds 2020 £
Community outreach	49,078	181,141	230,219

	Activities undertaken directly 2019 £	Support costs 2019 £	Total funds 2019 £
Community outreach	14,841	20,048	34,889

UMOYA TRUST (UK)
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

9. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Community outreach 2020 £	Total funds 2020 £	Total funds 2019 £
Zambia project	3,693	3,693	1,580
Communications project	-	-	3,961
Connect & care expenditure	29,921	29,921	9,300
	15,464	15,464	-
	<u>49,078</u>	<u>49,078</u>	<u>14,841</u>

Analysis of support costs

	Community outreach 2020 £	Total funds 2020 £	Total funds 2019 £
Staff costs	157,388	157,388	2,315
Other staffing expenditure	-	-	2,646
Cleaning	-	-	1,100
Rent	14,893	14,893	10,000
DBS costs	-	-	64
Training	-	-	60
Other expenses	8,860	8,860	2,663
Governance costs	-	-	1,200
	<u>181,141</u>	<u>181,141</u>	<u>20,048</u>

10. Independent examiner's remuneration

	2020 £	2019 £
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	600	600
Fees payable to the charity's independent examiner in respect of:		
All other services not included above	<u>600</u>	<u>600</u>

UMOYA TRUST (UK)
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

11. Staff costs

	2020 £	2019 £
Wages and salaries	157,388	2,315
	<u>157,388</u>	<u>2,315</u>

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

	2020 No.	2019 No.
Shop staff	<u>12</u>	<u>1</u>

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

12. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2019 - £NIL).

During the year ended 30 June 2020, expenses totalling £NIL were reimbursed or paid directly to Trustee (2019 - £NIL).

13. Debtors

	2020 £	2019 £
Due within one year		
Other debtors	2,142	2,142
Prepayments and accrued income	480	480
	<u>2,622</u>	<u>2,622</u>

14. Creditors: Amounts falling due within one year

	2020 £	As restated 2019 £
Other loans	9,945	9,945
Accruals and deferred income	1,950	1,680
	<u>11,895</u>	<u>11,625</u>

UMOYA TRUST (UK)
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

15. Statement of funds

Statement of funds - current year

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

Statement of funds - prior year

	<i>Balance at 1 July 2018 £</i>	<i>As restated Income £</i>	<i>As restated Expenditure £</i>	<i>Balance at 30 June 2019 £</i>
Unrestricted funds				
General funds	5,491	56,136	(54,561)	7,066

16. Summary of funds

Summary of funds - current year

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

Summary of funds - prior year

	<i>Balance at 1 July 2018 £</i>	<i>As restated Income £</i>	<i>As restated Expenditure £</i>	<i>Balance at 30 June 2019 £</i>
General funds	5,491	56,136	(54,561)	7,066

UMOYA TRUST (UK)
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

17. Analysis of net assets between funds

Analysis of net assets between funds - current period

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

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Current assets	18,691	18,691
Creditors due within one year	(11,625)	(11,625)
Total	<u>7,066</u>	<u>7,066</u>

18. Related party transactions

There were no related party transactions during the year. (2019 - £NIL)