

JOY HOUSE

England & Wales · Charity number 1047691

Details

Other names	HARLESDEN CHRISTIAN FELLOWSHIP, JOY HOUSE MINISTRIES
Status	Registered
Legal form	Trust
Registered	1995-07-04
Register	View on the Charity Commission register

Contact

Address	111 Abercorn Crescent Harrow HA2 0PY
Phone	02084220917
Email	admin@joyhouselondon.org
Website	www.joyhouselondon.org

Activities

Objects: TO ADVANCE AND PROCLAIM THE CHRISTIAN FAITH BY THE PROMOTION OF THE GOSPEL OF OUR LORD JESUS CHRIST AND TO EXTEND THE CHRISTIAN EVANGELICAL FAITH IN THE U.K AND ELSEWHERE.

Activities: Propagating the Gospel of Jesus Christ and general Community enhancing activities.

Classification

- **How:** Provides Services
- **What:** General Charitable Purposes, Religious Activities
- **Who:** The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£114,823	£111,562	-	-
2024-03-31	£129,146	£121,474	-	-
2023-03-31	£99,322	£110,889	-	-
2022-03-31	£103,579	£108,064	-	-
2021-03-31	£115,211	£101,639	-	-

Trustees

Name	Role	Appointed
BETTY SMITH	Chair	
Catherine Ossei		2024-01-04
Rev ANN ROBERTS		2011-06-23
Rev Jimmy Light		2023-01-01

JOY HOUSE

England & Wales - Charity number 1047691

Accounts

ARIA ACCOUNTANTS LTD

Chartered Certified Accountants & Tax Advisors

18 December 2025

111 Abercorn Crescent
Harrow
HA2 0PY
JOY HOUSE MINISTRIES

Dear ,

Accounts for Period ended 31/03/2025

Please find attached final accounts for JOY HOUSE MINISTRIES for the period ended 31/03/2025 [including filleted/abbreviated accounts if appropriate].

Please review the attached carefully and if you are happy that the accounts can be approved please print out a set of each of the attached documents, obtain appropriate signatures at the foot of each Balance Sheet [and Directors Report, if relevant] and return the signed documents to this office.

Please do not hesitate to contact us if you have any queries.

Yours sincerely,

Nazir Ahmadzi

JOY HOUSE MINISTRIES

Charity No. 1047691

Trustee's Report and Unaudited Accounts

31 March 2025

Pages

JOY HOUSE MINISTRIES

Trustees Annual Report

The trustee presents their report with the unaudited financial statements of the charity for the year ended 31 March 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1047691

Trustee

The following trustee served during the year:

B. SMITH

C. OSSEI

REV. J. LIGHT

REV. M. YEBOAH

Accountants

Aria Accountants Ltd

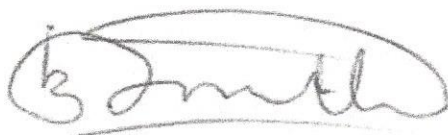
130 Manor Way

Ruislip

HA4 8HR

The trustee is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustee is also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed

A handwritten signature in dark ink, appearing to read 'B. Smith', enclosed within a hand-drawn oval border.

B. SMITH

Trustee

31 March 2025

JOY HOUSE MINISTRIES
TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31/03/2025

1. Introduction

The trustees of the charity, Joy House Ministries, present their report with the financial statements of the charity for the year ended 31/03/2025.

The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2005).

2. Structure, governance, and management

Joy House Ministries is a registered charity with the Charity Commission of England and Wales. Charity registration number: 1047691

New trustees of Joy House Ministries are appointed by the existing Board .

The Constitution provides for a minimum of three trustees to a maximum of nine trustees, of which no more than three can be non-members. All trustees give up their time freely and no trustee remuneration is paid.

The following Trustees have served throughout the accounting period, except where indicated:

- Mrs Betty Smith (Chair)
- Reverend Jimmy Light
- Reverend Maurice Yeboah
- Mrs Catherine Ossei

Governing document

Its governing document is its Articles of Association as set out on 25/04/1995.

3. Organisational Structure

The charity employs five pastors, all of whom report to the board of trustees. The trustees give their time voluntarily and received no benefits from the charity. No expenses have been reclaimed by any of the trustees from the charity in the period concerned.

The general governance of the charity is the responsibility of the Trustees; however, the day-to-day operation is delegated to Rev Martin Ossei, Senior Pastor. Rev Martin Ossei takes any matters of variation to Trustees' meetings for decision making.

4. Recruitment and appointment of new Trustees

Appointment and removal of trustees/directors is in accordance with the constitution of the charity.

Normally, the Trustees meet four times per year to consider financial considerations and operations of the Charity.

5. Aims and purposes

Our purpose as recorded in our constitution is to advance and proclaim the Christian faith by the promotion of the Gospel of our Lord Jesus Christ and to extend the Christian Evangelical Faith in the U.K and elsewhere.

6. Achievements and Performance

JOY HOUSE MINISTRIES ANNUAL REPORT 2024/2025

- a. We have pursued our vision of propagating the Gospel of Jesus Christ in the United Kingdom and the world relentlessly in this past year.
- b. We have trained ministers and volunteers to undertake the task of delivering our mandate to the community and the world through our ministry programmes.
- c. Our weekly Sunday Services have continued without fail at the Lewinson Community Centre. These have been well patronised to our satisfaction. These services include children and youth programmes.
- d. Our weekday programmes: Morning prayer meetings (Mondays, Wednesdays, Fridays); intercessory Prayer Meetings (Tuesday evenings); Bible Study (Thursday evenings) are done mostly on zoom.
- e. Our flagship "Be Strong" conferences in early and late Spring, and Autumn were a great success and well patronised.
- f. Our community activities to support our local community continued throughout this past year. Our members have offered hands on support in areas of counselling, family visits and support, hospital visits and prayer, volunteers at food banks and other areas where we have demonstrated the practical outworking of the Gospel of Jesus Christ.
- g. We have had joint events and collaborated with local churches and other organisations as well as the Brent Borough Council to maximise our support to the community. This we have done for many years, so we have trusted partners and acceptance within our local borough of Brent, extending to other areas of London.
- h. Our annual 'Brent Family Festival' at the Unity Centre in Church End Estate in Harlesden NW10, a free food, games and music street party event was held in July and was well patronised by the local community.
- i. Support and donations were sent internationally to widows and orphans in India, South Africa and Ghana through our ministry partners in these countries.
- j. Our examined accounts for 2024/2025 financial year is attached.

Approved by the Trustees: 09/01/2025

Signed on their behalf by Trustee:



Printed Name: BETTY SMITH

JOY HOUSE MINISTRIES
Statement of Financial Activities
for the year ended 31 March 2025

		Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
	Notes			
Income and endowments from:				
Donations and legacies	3	114,823	114,823	129,146
Total		114,823	114,823	129,146
Expenditure on:				
Charitable activities	4	5,960	5,960	9,548
Other	5	105,602	105,602	111,926
Total		111,562	111,562	121,474
Net gains on investments		-	-	-
Net income	6	3,261	3,261	7,672
Transfers between funds		-	-	-
Net income before other gains/(losses)		3,261	3,261	7,672
Other gains and losses				
Losses on revaluation of fixed assets		-	-	(5,094)
Net movement in funds		3,261	3,261	2,578
Reconciliation of funds:				
Total funds brought forward		2,578	2,578	-
Total funds carried forward		5,839	5,839	2,578

JOY HOUSE MINISTRIES**Balance Sheet**

at 31 March 2025

Charity No. 1047691

		2025 £	2024 £
Fixed assets			
Tangible assets	8	3,283	4,377
		<u>3,283</u>	<u>4,377</u>
Current assets			
Cash at bank and in hand		4,331	1,283
		<u>4,331</u>	<u>1,283</u>
Creditors: Amount falling due within one year	9	(1,775)	(3,082)
Net current assets/(liabilities)		2,556	(1,799)
Total assets less current liabilities		<u>5,839</u>	<u>2,578</u>
Net assets excluding pension asset or liability		<u>5,839</u>	<u>2,578</u>
Total net assets		<u><u>5,839</u></u>	<u><u>2,578</u></u>
The funds of the charity			
Restricted funds	10		
Unrestricted funds	10		
General funds		3,261	-
		<u>3,261</u>	<u>-</u>
Reserves	10		
Revaluation reserve		2,578	2,578
		<u>2,578</u>	<u>2,578</u>
Total funds		<u><u>5,839</u></u>	<u><u>2,578</u></u>

Approved by the trustees on 31 March 2025

And signed on their behalf by:



B. SMITH

Trustee

31 March 2025

1 Accounting policies**Basis of preparation**

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

JOY HOUSE MINISTRIES

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

JOY HOUSE MINISTRIES

Notes to the Accounts

2 Statement of Financial Activities - prior year

	Unrestricted funds 2024 £	Total funds 2024 £
Income and endowments from:		
Donations and legacies	129,146	129,146
Total	<u>129,146</u>	<u>129,146</u>
Expenditure on:		
Charitable activities	9,548	9,548
Other	111,926	111,926
Total	<u>121,474</u>	<u>121,474</u>
Net income	<u>7,672</u>	<u>7,672</u>
Net income before other gains/(losses)	7,672	7,672
Other gains and losses:		
Gains on revaluation of fixed assets	(5,094)	(5,094)
Net movement in funds	<u>2,578</u>	<u>2,578</u>
Reconciliation of funds:		
Total funds carried forward	<u>2,578</u>	<u>2,578</u>

3 Income from donations and legacies

Unrestricted	Total 2025	Total 2024
£	£	£
114,823	114,823	129,146
<u>114,823</u>	<u>114,823</u>	<u>129,146</u>

4 Expenditure on charitable activities

	Unrestricted	Total 2025	Total 2024
	£	£	£
<i>Expenditure on charitable activities</i>	5,960	5,960	9,548
<i>Governance costs</i>	<u>5,960</u>	<u>5,960</u>	<u>9,548</u>

JOY HOUSE MINISTRIES

Notes to the Accounts

5 Other expenditure

	Unrestricted	Total 2025	Total 2024
	£	£	£
	-	-	1,787
Employee costs	58,881	58,881	66,384
Motor and travel costs	20	20	1,633
Premises costs	33,005	33,005	25,360
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	1,094	1,094	1,889
General administrative costs	11,472	11,472	13,623
Legal and professional costs	1,130	1,130	1,250
	<u>105,602</u>	<u>105,602</u>	<u>111,926</u>

6 Net income before transfers

	2025	2024
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	1,094	1,889

7 Staff costs

	2025	2024
	£	£
Salaries and wages	26,107	23,900
	<u>26,107</u>	<u>23,900</u>

No employee received emoluments in excess of £60,000.

8 Tangible fixed assets

	£	£	£
Cost or revaluation			
At 1 April 2024	16,635	18,358	34,993
At 31 March 2025	<u>16,635</u>	<u>18,358</u>	<u>34,993</u>
Depreciation and impairment			
At 1 April 2024	12,258	18,358	30,616
Depreciation charge for the year	1,094	-	1,094
At 31 March 2025	<u>13,352</u>	<u>18,358</u>	<u>31,710</u>
Net book values			
At 31 March 2025	<u>3,283</u>	-	3,283
At 31 March 2024	<u>4,377</u>	-	4,377

9 Creditors:

amounts falling due within one year

	2025	2024
	£	£
Other taxes and social security	975	1,289
Accruals	800	1,793
	<u>1,775</u>	<u>3,082</u>

10 Movement in funds

	At 1 April 2024	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2025 £
Restricted funds:				
Unrestricted funds:				
General funds	-	114,823	(111,562)	3,261
Revaluation Reserves:				
Revaluation fund	2,578	-		2,578
<i>Total revaluation reserves</i>	<u>2,578</u>	<u>-</u>		<u>2,578</u>
Total funds	<u>2,578</u>	<u>114,823</u>	<u>(111,562)</u>	<u>5,839</u>

Purposes and restrictions in relation to the funds:

Revaluation reserves Represent the amount by which investments exceed their historical cost.

11 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	3,283	-	3,283
Net current assets	4,331	(1,775)	2,556
	<u>7,614</u>	<u>(1,775)</u>	<u>5,839</u>

12 Reconciliation of net debt

	At 1 April 2024 £	Cash flows £	At 31 March 2025 £
Cash and cash equivalents	1,283	3,048	4,331
	<u>1,283</u>	<u>3,048</u>	<u>4,331</u>
Net debt	<u>1,283</u>	<u>3,048</u>	<u>4,331</u>

JOY HOUSE MINISTRIES**Statement of Cash flows****for the year ended 31 March 2025**

	2025	2024
	£	£
Cash flows from operating activities		
Net income per Statement of Financial Activities	3,261	2,578
Adjustments for:		
Depreciation of property, plant and equipment	1,094	1,889
(Decrease)/Increase in trade and other payables	(1,307)	559
Net cash provided by operating activities	<u>3,048</u>	<u>5,026</u>
Net cash from investing activities	<u>-</u>	<u>-</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase in cash and cash equivalents	3,048	5,026
Cash and cash equivalents at the beginning of the year	1,283	(8,837)
Cash and cash equivalents at the end of the year	<u>4,331</u>	<u>(3,811)</u>
Components of cash and cash equivalents		
Cash and bank balances	4,331	1,283
	<u>4,331</u>	<u>1,283</u>

JOY HOUSE MINISTRIES
Detailed Statement of Financial Activities
for the year ended 31 March 2025

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:			
Donations and legacies	114,823	114,823	129,146
	<u>114,823</u>	<u>114,823</u>	<u>129,146</u>
Total income and endowments	114,823	114,823	129,146
Expenditure on:			
Charitable activities	5,960	5,960	9,548
	<u>5,960</u>	<u>5,960</u>	<u>9,548</u>
Total of expenditure on charitable activities	5,960	5,960	9,548
Other expenditure	-	-	1,787
	<u>-</u>	<u>-</u>	<u>1,787</u>
Employee costs			
Salaries/wages	26,107	26,107	23,900
Staff entertainment	-	-	9,728
Staff training	1,209	1,209	1,000
Staff welfare	19,031	19,031	14,476
Temporary staff	12,534	12,534	17,280
	<u>58,881</u>	<u>58,881</u>	<u>66,384</u>
Motor and travel costs			
Vehicles - Insurance and licences	-	-	813
Travel and subsistence	20	20	820
	<u>20</u>	<u>20</u>	<u>1,633</u>
Premises costs			
Rent	32,805	32,805	25,160
Light, heat and power	200	200	200
	<u>33,005</u>	<u>33,005</u>	<u>25,360</u>
General administrative costs, including depreciation and amortisation			
Depreciation of	1,094	1,094	1,459
Depreciation of	-	-	430
Bank charges	3,647	3,647	3,369
Equipment repairs and maintenance	190	190	1,149
Information and publications	150	150	1,895
Postage and couriers	14	14	16

JOY HOUSE MINISTRIES**Detailed Statement of Financial Activities**

Software, IT support and related costs	301	301	247
Stationery and printing	-	-	263
Sundry expenses	5,200	5,200	5,240
Telephone, fax and broadband	1,970	1,970	1,444
	<u>12,566</u>	<u>12,566</u>	<u>15,512</u>
Legal and professional costs			
Accountancy and bookkeeping	800	800	1,250
Other legal and professional costs	330	330	-
	<u>1,130</u>	<u>1,130</u>	<u>1,250</u>
Total of expenditure of other costs	<u>105,602</u>	<u>105,602</u>	<u>111,926</u>
Total expenditure	<u>111,562</u>	<u>111,562</u>	<u>121,474</u>
Net gains on investments	-	-	-
	<u>3,261</u>	<u>3,261</u>	<u>7,672</u>
Net income			
Net income before other gains/(losses)	<u>3,261</u>	<u>3,261</u>	<u>7,672</u>
Other recognised gains and losses			
Losses on revaluation of fixed assets	-	-	(5,094)
Other Gains	-	-	-
	<u>3,261</u>	<u>3,261</u>	<u>2,578</u>
Net movement in funds			
Reconciliation of funds:			
Total funds brought forward	2,578	2,578	-
Total funds carried forward	<u>5,839</u>	<u>5,839</u>	<u>2,578</u>

JOY HOUSE

England & Wales - Charity number 1047691

Accounts

JOY HOUSE MINISTRIES

CHARITY No. 1047691

TRUSTEES REPORT AND FINANCIAL STATEMENT

31 MARCH 2024

JOY HOUSE

ARIA ACCOUNTANTS LTD REPORT ON THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024.

I have reviewed the attached document that you sent to me and I can confirm that everything appears to be correct. I have successfully generated the account and examined it in detail. In my opinion, the account is accurate, and I hereby confirm it.

Report to the Trustees / Members of Joy House on the accounts for the year ended 31st March 2024.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that Aria Accountants Ltd examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145 (5) (b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Based on Aria Accountants Ltd examiner's statement

My examination was carried out in accordance with general direction given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanation from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Aria Accountants examiner's statement

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirement:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts with accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts too be reached.

Nazir Ahmadzi

23 Masons Avenue, Harrow, HA3 5AH

E. info@ariaaccountants.co.uk

T.020 8427 7114 M.07886 009817

Date: 23rd January 2025

JOY HOUSE

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1047691
WORKING NAMES	JOY HOUSE MINISTRIES (Working name) HARLESDEN CHRISTIAN FELLOWSHIP (Previous name)
START OF FINANCIAL YEAR	01 April 2023
END OF FINANCIAL YEAR	31 March 2024
TRUSTEES AT 31 MARCH 2023	Mrs Betty Smith (Chairperson) Rev. Jimmy Light Rev. Maurice Yeboah

The existing trustees appoint any new trustees following the provisions laid out in the Charity's governing instrument.

LEGAL STATUS	Unincorporated Charity
GOVERNING INSTRUMENT	Declaration of Trust Dated 25 th April 1995
REGISTRATION DATE	25 th April 1995

OBJECTS

To advance and proclaim the Christian faith by the promotion of the gospel of our Lord Jesus Christ and to extend the Christian evangelical faith in the U.K and elsewhere.

CORRESPONDENCE ADDRESS	111 Abercorn Crescent Harrow Middlesex HA2 0PY
PRIMARY BANKERS	Lloyds TSB Bank Plc 25 Gresham Street London EC2V 7HN

ARIA ACCOUNTANTS LTD.	23 Masons Avenue Harrow HA3 5AH
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JOY HOUSE MINISTRIES
Trustees Annual Report

The trustee presents their report with the unaudited financial statements of the charity for the year ended 31 March 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1047691

Trustee

The following trustee served during the year:

B. SMITH

Accountants

Aria Accountants Ltd

130 Manor Way

Ruislip

HA4 8HR

The trustee is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustee is also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed



B. SMITH

Trustee

31 March 2024

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2024

MENBERSHIP AND MEETINGS: There are signs of reviving enthusiasm among members after the dip in enthusiasm during the COVID 19 period. Our meeting numbers are gradually climbing to pre-COVID numbers. We have continued with our regular Sunday family services at Lewinson Community Centre in Willesden at 9.30am. The Sunday services are broadcast on YouTube and Facebook to reach others who cannot make it to the services. These broadcasts have been highly commended by those who cannot attend the in-person services. Our Children service is held on the third Sunday of every month at 11.30am, after the family services. The Youth Service is held on the first Sunday of every month, at 11.30, after the family service.

CONFERENCES: Our 3 'Be Strong' Conferences were held successfully in April, May and October. These 3-day revival conferences with guest speakers, were well patronised and members and guests testified of being wonderfully blessed and refreshed. The highlight of the October conference was the ordination of Mrs Georgina Acquah as a pastor of Joy House. The Joint Pentecost Conference on 26th of May which brought all the churches of Brent together for a joint celebration was very successful. This is an event organised by the deans of the different denominations in the borough of Brent. Pastor Martin Ossei of Joy House being one of the deans put us right in the centre of this event, and we are encouraged by the selfless contribution of our members.

COMMUNITY: As a community charity, the motivation of everything we do is to enhance the lives of the people in our community. This past year, we have continued to provide support for our community. Not only do we provide a hub of prayer, worship, counselling and education in our community, we support the needy and vulnerable with practical support. Our community team and ladies fellowship co-ordinate home visits and care-home visits to the house bound and vulnerable, as well as hospital and prison visits. We volunteer at food banks, and being on Brent Council data base means we liaise with the Council to offer our services when needed. Our yearly summer 'Brent Family Festival' at Unity Centre in Harlesden where we organise a community party and sports festival for the Youth in our community, was well patronised and praised. Our Evangelism and community team led by Rev Yinka Afuwape engaged in educational outreaches, conducting school assemblies and providing chaplaincy cover for some schools. "Brent Christmas To You" and other initiatives broadcast Christian events in our community online for the benefit of all.

MISSION SUPPORT: We have continued to provide mission support to our partners in India, South Africa and Ghana to help orphan children, widows and the needy.

FINANCES: Please find attached, the Financial Statement of 1 April, 2023 to 31 March, 2024.

Mrs Betty Smith

A handwritten signature in dark ink, appearing to read 'B Smith', enclosed within a hand-drawn oval border.

CHAIR OF TRUSTEES

JOY HOUSE MINISTRIES
Statement of Financial Activities
for the year ended 31 March 2024

		Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
	Notes			
Income and endowments from:				
Donations and legacies	3	129,146	129,146	99,320
Investments	4	-	-	2
Total		129,146	129,146	99,322
Expenditure on:				
Charitable activities	5	9,548	9,548	3,325
Other	6	111,926	111,926	107,564
Total		121,474	121,474	110,889
Net gains on investments		-	-	-
Net income/(expenditure)	7	7,672	7,672	(11,567)
Transfers between funds		-	-	-
Net income/(expenditure) before other gains/(losses)		7,672	7,672	(11,567)
Other gains and losses				
(Losses)/Gains on revaluation of fixed assets		(5,094)	(5,094)	6,473
Net movement in funds		2,578	2,578	(5,094)
Reconciliation of funds:				
Total funds carried forward		2,578	2,578	(5,094)

JOY HOUSE MINISTRIES**Balance Sheet****at 31 March 2024****Charity No. 1047691**

		2024	2023
		£	£
Fixed assets			
Tangible assets	9	<u>4,377</u>	<u>6,266</u>
		4,377	6,266
Current assets			
Cash at bank and in hand		<u>1,283</u>	<u>(8,837)</u>
		1,283	(8,837)
Creditors: Amount falling due within one year	10	<u>(3,082)</u>	<u>(2,523)</u>
Net current liabilities		(1,799)	(11,360)
Total assets less current liabilities		<u>2,578</u>	<u>(5,094)</u>
Net assets/(liabilities) excluding pension asset or liability		<u>2,578</u>	<u>(5,094)</u>
Total net assets/(liabilities)		<u>2,578</u>	<u>(5,094)</u>
The funds of the charity			
Restricted funds	11		
Unrestricted funds	11		
General funds		<u>7,672</u>	<u>-</u>
		7,672	-
Reserves	11		
Revaluation reserve		<u>(5,094)</u>	<u>-</u>
		(5,094)	-
Total funds		<u>2,578</u>	<u>-</u>

Approved by the trustees on 31 March 2024

And signed on their behalf by:

B. SMITH

Trustee

31 March 2024

for the year ended 31 March 2024**1 Accounting policies****Basis of preparation**

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

JOY HOUSE MINISTRIES

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

JOY HOUSE MINISTRIES

Notes to the Accounts

2 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Total funds 2023 £
Income and endowments from:		
Donations and legacies	99,320	99,320
Investments	2	2
Total	99,322	99,322
Expenditure on:		
Charitable activities	3,325	3,325
Other	107,564	107,564
Total	110,889	110,889
Net income	(11,567)	(11,567)
Net income before other gains/(losses)	(11,567)	(11,567)
Other gains and losses:		
Gains on revaluation of fixed assets	6,473	6,473
Net movement in funds	(5,094)	(5,094)
Reconciliation of funds:		
Total funds carried forward	(5,094)	(5,094)

3 Income from donations and legacies

Unrestricted	Total 2024	Total 2023
£	£	£
129,146	129,146	99,320
129,146	129,146	99,320

4 Income from investments

Total 2024	Total 2023
£	£
-	2
-	2

JOY HOUSE MINISTRIES

Notes to the Accounts

5 Expenditure on charitable activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
<i>Expenditure on charitable activities</i>			
	9,548	9,548	3,325
<i>Governance costs</i>			
	<u>9,548</u>	<u>9,548</u>	<u>3,325</u>

6 Other expenditure

	Unrestricted	Total 2024	Total 2023
	£	£	£
	1,787	1,787	-
Employee costs	66,384	66,384	43,022
Motor and travel costs	1,633	1,633	5,400
Premises costs	25,360	25,360	41,288
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	1,889	1,889	2,089
General administrative costs	13,623	13,623	14,965
Legal and professional costs	1,250	1,250	800
	<u>111,926</u>	<u>111,926</u>	<u>107,564</u>

7 Net income/(expenditure) before transfers

	2024	2023
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	1,889	2,089

8 Staff costs

	2024	2023
Salaries and wages	<u>23,900</u>	<u>31,200</u>
	<u>23,900</u>	<u>31,200</u>

No employee received emoluments in excess of £60,000.

JOY HOUSE MINISTRIES

Notes to the Accounts

9 Tangible fixed assets

	£	£	£
Cost or revaluation			
At 1 April 2023	16,635	18,358	34,993
At 31 March 2024	<u>16,635</u>	<u>18,358</u>	<u>34,993</u>
Depreciation and impairment			
At 1 April 2023	10,799	17,928	28,727
Depreciation charge for the year	1,459	430	1,889
At 31 March 2024	<u>12,258</u>	<u>18,358</u>	<u>30,616</u>
Net book values			
At 31 March 2024	<u>4,377</u>	<u>-</u>	<u>4,377</u>
At 31 March 2023	<u>5,836</u>	<u>430</u>	<u>6,266</u>

10 Creditors:

amounts falling due within one year

	2024	2023
	£	£
Other taxes and social security	1,289	1,137
Accruals	1,793	1,386
	<u>3,082</u>	<u>2,523</u>

11 Movement in funds

	Incoming resources (including other gains/losses)	Resources expended	At 31 March 2024
	£	£	£
Restricted funds:			
Unrestricted funds:			
General funds	129,146	(121,474)	7,672
Revaluation Reserves:			
Revaluation fund	(5,094)		(5,094)
<i>Total revaluation reserves</i>	<u>(5,094)</u>		<u>(5,094)</u>
Total funds	<u>124,052</u>	<u>(121,474)</u>	<u>2,578</u>

Purposes and restrictions in relation to the funds:

Revaluation reserves Represent the amount by which investments exceed their historical cost.

JOY HOUSE MINISTRIES**Notes to the Accounts****12 Analysis of net assets between funds**

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	4,377	-	4,377
Net current assets	1,283	(3,082)	(1,799)
	<u>5,660</u>	<u>(3,082)</u>	<u>2,578</u>

13 Reconciliation of net debt

	At 1 April 2023	Cash flows	At 31 March 2024
	£	£	£
Cash and cash equivalents	(8,837)	10,120	1,283
	<u>(8,837)</u>	<u>10,120</u>	<u>1,283</u>
Net debt	<u>(8,837)</u>	<u>10,120</u>	<u>1,283</u>

JOY HOUSE MINISTRIES**Statement of Cash flows****for the year ended 31 March 2024**

	2024	2023
	£	£
Cash flows from operating activities		
Net income/(expenditure) per Statement of Financial Activities	2,578	(5,094)
Adjustments for:		
Depreciation of property, plant and equipment	1,889	2,089
Increase in trade and other payables	559	653
Net cash provided by/(used in) operating activities	<u>5,026</u>	<u>(2,354)</u>
Net cash used in investing activities	<u>-</u>	<u>(1,648)</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase/(decrease) in cash and cash equivalents	5,026	(4,002)
Cash and cash equivalents at the beginning of the year	(8,837)	1,638
Cash and cash equivalents at the end of the year	<u>(3,811)</u>	<u>(2,364)</u>
Components of cash and cash equivalents		
Cash and bank balances	1,283	(8,837)
	<u>1,283</u>	<u>(8,837)</u>

JOY HOUSE MINISTRIES
Detailed Statement of Financial Activities
for the year ended 31 March 2024

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:			
Donations and legacies	129,146	129,146	99,320
	<u>129,146</u>	<u>129,146</u>	<u>99,320</u>
Investments	-	-	2
	<u>-</u>	<u>-</u>	<u>2</u>
Total income and endowments	129,146	129,146	99,322
Expenditure on:			
Charitable activities	9,548	9,548	3,325
	<u>9,548</u>	<u>9,548</u>	<u>3,325</u>
Total of expenditure on charitable activities	9,548	9,548	3,325
Other expenditure	1,787	1,787	-
	<u>1,787</u>	<u>1,787</u>	<u>-</u>
Employee costs			
Salaries/wages	23,900	23,900	31,200
Staff entertainment	9,728	9,728	5,700
Staff training	1,000	1,000	-
Staff welfare	14,476	14,476	6,122
Temporary staff	17,280	17,280	-
	<u>66,384</u>	<u>66,384</u>	<u>43,022</u>
Motor and travel costs			
Vehicles - Insurance and licences	813	813	878
Travel and subsistence	820	820	4,522
	<u>1,633</u>	<u>1,633</u>	<u>5,400</u>
Premises costs			
Rent	25,160	25,160	41,088
Light, heat and power	200	200	200
	<u>25,360</u>	<u>25,360</u>	<u>41,288</u>
General administrative costs, including depreciation and amortisation			
Depreciation of	1,459	1,459	1,946
Depreciation of	430	430	143
Bank charges	3,369	3,369	1,042
Equipment repairs and maintenance	1,149	1,149	12,182

JOY HOUSE MINISTRIES**Detailed Statement of Financial Activities**

Information and publications	1,895	1,895	-
Postage and couriers	16	16	8
Software, IT support and related costs	247	247	-
Stationery and printing	263	263	163
Sundry expenses	5,240	5,240	-
Telephone, fax and broadband	1,444	1,444	1,570
	<u>15,512</u>	<u>15,512</u>	<u>17,054</u>
Legal and professional costs			
Accountancy and bookkeeping	1,250	1,250	800
	<u>1,250</u>	<u>1,250</u>	<u>800</u>
Total of expenditure of other costs	<u>111,926</u>	<u>111,926</u>	<u>107,564</u>
Total expenditure	<u>121,474</u>	<u>121,474</u>	<u>110,889</u>
Net gains on investments	-	-	-
	<u>7,672</u>	<u>7,672</u>	<u>(11,567)</u>
Net income/(expenditure)			
Net income/(expenditure) before other gains/(losses)	<u>7,672</u>	<u>7,672</u>	<u>(11,567)</u>
Other recognised gains and losses			
(Losses)/Gains on revaluation of fixed assets	(5,094)	(5,094)	6,473
Other Gains	-	-	-
	<u>2,578</u>	<u>2,578</u>	<u>(5,094)</u>
Net movement in funds			
Reconciliation of funds:			
Total funds brought forward	-	-	-
Total funds carried forward	<u>2,578</u>	<u>2,578</u>	<u>(5,094)</u>

JOY HOUSE

England & Wales - Charity number 1047691

Accounts

JOY HOUSE MINISTRIES

Charity No. 1047691

Trustee's Report and Unaudited Accounts

31 March 2023

The trustee presents their report with the unaudited financial statements of the charity for the year ended 31 March 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1047691

Trustee

The following trustee served during the year:

B. SMITH

Accountants

Aria Accountants Ltd
23 Masons Avenue
Harrow
HA3 5AH

The trustee is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustee is also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed



B. SMITH

Trustee

31 March 2023

JOY HOUSE MINISTRIES
Statement of Financial Activities
for the year ended 31 March 2023

		Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
	Notes			
Income and endowments from:				
Donations and legacies	3	99,320	99,320	103,572
Investments	4	2	2	8
Total		99,322	99,322	103,580
Expenditure on:				
Raising funds	5	-	-	108,064
Charitable activities	6	3,325	3,325	-
Other	7	107,564	107,564	-
Total		110,889	110,889	108,064
Net gains on investments		-	-	-
Net expenditure	8	(11,567)	(11,567)	(4,484)
Transfers between funds		-	-	-
Net expenditure before other gains/(losses)		(11,567)	(11,567)	(4,484)
Other gains and losses				
Gains on revaluation of fixed assets		6,473	6,473	10,957
Net movement in funds		(5,094)	(5,094)	6,473
Reconciliation of funds:				
Total funds carried forward		(5,094)	(5,094)	6,473

JOY HOUSE MINISTRIES**Balance Sheet**

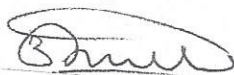
at 31 March 2023

Charity No. 1047691

		2023	2022
		£	£
Fixed assets			
Tangible assets	10	6,266	6,705
		<u>6,266</u>	<u>6,705</u>
Current assets			
Cash at bank and in hand		(8,837)	1,638
		<u>(8,837)</u>	<u>1,638</u>
Creditors: Amount falling due within one year	11	(2,523)	(1,870)
Net current liabilities		<u>(11,360)</u>	<u>(232)</u>
Total assets less current liabilities		<u>(5,094)</u>	<u>6,473</u>
Net (liabilities)/assets excluding pension asset or liability		<u>(5,094)</u>	<u>6,473</u>
Total net (liabilities)/assets		<u><u>(5,094)</u></u>	<u><u>6,473</u></u>
The funds of the charity			
Restricted funds	12		
Unrestricted funds	12		
General funds		(11,567)	-
		<u>(11,567)</u>	<u>-</u>
Reserves	12		
Revaluation reserve		6,473	-
		<u>6,473</u>	<u>-</u>
Total funds		<u><u>(5,094)</u></u>	<u><u>-</u></u>

Approved by the trustees on 31 March 2023

And signed on their behalf by:



B. SMITH

Trustee

31 March 2023

for the year ended 31 March 2023

1 Accounting policies**Basis of preparation**

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

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Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
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Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

JOY HOUSE MINISTRIES

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

JOY HOUSE MINISTRIES

Notes to the Accounts

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

JOY HOUSE MINISTRIES

Notes to the Accounts

2 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Total funds 2022 £
Income and endowments from:		
Donations and legacies	103,572	103,572
Investments	8	8
Total	103,580	103,580
Expenditure on:		
Raising funds	108,064	108,064
Total	108,064	108,064
Net income	(4,484)	(4,484)
Net income before other gains/(losses)	(4,484)	(4,484)
Other gains and losses:		
Gains on revaluation of fixed assets	10,957	10,957
Net movement in funds	6,473	6,473
Reconciliation of funds:		
Total funds carried forward	6,473	6,473

3 Income from donations and legacies

Unrestricted	Total 2023	Total 2022
£	£	£
99,320	99,320	103,572
99,320	99,320	103,572

4 Income from investments

Unrestricted	Total 2023	Total 2022
£	£	£
2	2	8
2	2	8

5 Expenditure on raising funds

	Total 2023 £	Total 2022 £
<i>Costs of generating voluntary income</i>		
	-	108,064
	-	108,064

JOY HOUSE MINISTRIES

Notes to the Accounts

6 Expenditure on charitable activities

	Unrestricted	Total 2023	Total 2022
	£	£	£
<i>Expenditure on charitable activities</i>			
	3,325	3,325	-
<i>Governance costs</i>			
	<u>3,325</u>	<u>3,325</u>	<u>-</u>

7 Other expenditure

	Unrestricted	Total 2023	Total 2022
	£	£	£
Employee costs	43,022	43,022	-
Motor and travel costs	5,400	5,400	-
Premises costs	41,288	41,288	-
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	2,089	2,089	-
General administrative costs	14,965	14,965	-
Legal and professional costs	800	800	-
	<u>107,564</u>	<u>107,564</u>	<u>-</u>

8 Net expenditure before transfers

	2023	2022
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	2,089	-

9 Staff costs

	2023	2022
Salaries and wages	31,200	-
	<u>31,200</u>	<u>-</u>

No employee received emoluments in excess of £60,000.

JOY HOUSE MINISTRIES

Notes to the Accounts

10 Tangible fixed assets

	£	£	£
Cost or revaluation			
At 1 April 2022	14,985	18,358	33,343
Additions	1,650	-	1,650
At 31 March 2023	<u>16,635</u>	<u>18,358</u>	<u>34,993</u>
Depreciation and impairment			
At 1 April 2022	8,853	17,785	26,638
Depreciation charge for the year	1,946	143	2,089
At 31 March 2023	<u>10,799</u>	<u>17,928</u>	<u>28,727</u>
Net book values			
At 31 March 2023	<u>5,836</u>	<u>430</u>	<u>6,266</u>
At 31 March 2022	<u>6,132</u>	<u>573</u>	<u>6,705</u>

11 Creditors:

amounts falling due within one year

	2023 £	2022 £
Other taxes and social security	1,137	1,030
Accruals	<u>1,386</u>	<u>840</u>
	<u>2,523</u>	<u>1,870</u>

12 Movement in funds

	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2023 £
Restricted funds:			
Unrestricted funds:			
General funds	99,322	(110,889)	(11,567)
Revaluation Reserves:			
Revaluation fund	6,473		6,473
<i>Total revaluation reserves</i>	<u>6,473</u>		<u>6,473</u>
Total funds	<u>105,795</u>	<u>(110,889)</u>	<u>(5,094)</u>

Purposes and restrictions in relation to the funds:

Revaluation reserves Represent the amount by which investments exceed their historical cost.

JOY HOUSE MINISTRIES**Notes to the Accounts****13 Analysis of net assets between funds**

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	6,266	-	6,266
Net current assets	(8,837)	(2,523)	(11,360)
	<u>(2,571)</u>	<u>(2,523)</u>	<u>(5,094)</u>

14 Reconciliation of net debt

	At 1 April 2022	Cash flows	At 31 March 2023
	£	£	£
Cash and cash equivalents	1,638	(10,475)	(8,837)
	<u>1,638</u>	<u>(10,475)</u>	<u>(8,837)</u>
Net debt	<u>1,638</u>	<u>(10,475)</u>	<u>(8,837)</u>

JOY HOUSE MINISTRIES**Statement of Cash flows**

for the year ended 31 March 2023

	2023 £	2022 £
Cash flows from operating activities		
Net (expenditure)/income per Statement of Financial Activities	(5,094)	6,473
Adjustments for:		
Depreciation of property, plant and equipment	2,089	26,638
Dividends, interest and rents from investments	(2)	(8)
Increase in trade and other payables	653	1,870
Net cash (used in)/provided by operating activities	<u>(2,354)</u>	<u>34,973</u>
Cash flows from investing activities		
Payments for property, plant and equipment	(1,650)	(33,343)
Dividends, interest and rents from investments	2	8
Net cash used in investing activities	<u>(1,648)</u>	<u>(33,335)</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net (decrease)/increase in cash and cash equivalents	(4,002)	1,638
Cash and cash equivalents at the beginning of the year	1,638	-
Cash and cash equivalents at the end of the year	<u>(2,364)</u>	<u>1,638</u>
Components of cash and cash equivalents		
Cash and bank balances	(8,837)	1,638
	<u>(8,837)</u>	<u>1,638</u>

JOY HOUSE MINISTRIES
Detailed Statement of Financial Activities
for the year ended 31 March 2023

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:			
Donations and legacies	99,320	99,320	103,572
	<u>99,320</u>	<u>99,320</u>	<u>103,572</u>
Investments	2	2	8
	<u>2</u>	<u>2</u>	<u>8</u>
Total income and endowments	99,322	99,322	103,580
Expenditure on:			
Costs of generating donations and legacies	-	-	108,064
	<u>-</u>	<u>-</u>	<u>108,064</u>
Total of expenditure on raising funds	-	-	108,064
Charitable activities	3,325	3,325	-
	<u>3,325</u>	<u>3,325</u>	<u>-</u>
Total of expenditure on charitable activities	3,325	3,325	-
Employee costs			
Salaries/wages	31,200	31,200	-
Staff entertainment	5,700	5,700	-
Staff welfare	6,122	6,122	-
	<u>43,022</u>	<u>43,022</u>	<u>-</u>
Motor and travel costs			
Vehicles - Insurance and licences	878	878	-
Travel and subsistence	4,522	4,522	-
	<u>5,400</u>	<u>5,400</u>	<u>-</u>
Premises costs			
Rent	41,088	41,088	-
Light, heat and power	200	200	-
	<u>41,288</u>	<u>41,288</u>	<u>-</u>
General administrative costs, including depreciation and amortisation			
Depreciation of	1,946	1,946	-
Depreciation of	143	143	-
Bank charges	1,042	1,042	-

JOY HOUSE MINISTRIES**Detailed Statement of Financial Activities**

Equipment repairs and maintenance	12,182	12,182	-
Postage and couriers	8	8	-
Stationery and printing	163	163	-
Telephone, fax and broadband	1,570	1,570	-
	<u>17,054</u>	<u>17,054</u>	<u>-</u>
Legal and professional costs			
Accountancy and bookkeeping	800	800	-
	<u>800</u>	<u>800</u>	<u>-</u>
Total of expenditure of other costs	<u>107,564</u>	<u>107,564</u>	<u>-</u>
Total expenditure	<u>110,889</u>	<u>110,889</u>	<u>108,064</u>
Net gains on investments	-	-	-
	<u>(11,567)</u>	<u>(11,567)</u>	<u>(4,484)</u>
Net expenditure			
Net expenditure before other gains/(losses)	<u>(11,567)</u>	<u>(11,567)</u>	<u>(4,484)</u>
Other recognised gains and losses			
Gains on revaluation of fixed assets	6,473	6,473	10,957
Other Gains	-	-	-
	<u>(5,094)</u>	<u>(5,094)</u>	<u>6,473</u>
Net movement in funds			
Reconciliation of funds:			
Total funds brought forward	-	-	-
Total funds carried forward	<u>(5,094)</u>	<u>(5,094)</u>	<u>6,473</u>

JOY HOUSE MINISTRIES
TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31/03/2023

1. Introduction

The trustees of the charity, Joy House Ministries, present their report with the financial statements of the charity for the year ended 31/03/2023.

The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2005).

2. Structure, governance, and management

Joy House Ministries is a registered charity with the Charity Commission of England and Wales. Charity registration number: 1047691

New trustees of Joy House Ministries are appointed by the existing Board .

The Constitution provides for a minimum of three trustees to a maximum of nine trustees, of which no more than three can be non-members. All trustees give up their time freely and no trustee remuneration is paid.

The following Trustees have served throughout the accounting period, except where indicated:

- Mrs Betty Smith (Chair)
- Reverend Jimmy Light
- Bishop Ann Roberts

Governing document

Its governing document is its Articles of Association as set out on 25/04/1995.

3. Organisational Structure

The charity employs five pastors, all of whom report to the board of trustees. The trustees give their time voluntarily and received no benefits from the charity. No expenses have been reclaimed by any of the trustees from the charity in the period concerned.

The general governance of the charity is the responsibility of the Trustees; however, the day-to-day operation is delegated to Rev Martin Ossei, Senior Pastor. Rev Martin Ossei takes any matters of variation to Trustees' meetings for decision making.

4. Recruitment and appointment of new Trustees

Appointment and removal of trustees/directors is in accordance with the constitution of the charity.

Normally, the Trustees meet four times per year to consider financial considerations and operations of the Charity.

5. Aims and purposes

Our purpose as recorded in our constitution is to advance and proclaim the Christian faith by the promotion of the Gospel of our Lord Jesus Christ and to extend the Christian Evangelical Faith in the U.K and elsewhere.

6. Achievements and Performance

During the financial year ended March 2023, Joy House Ministries has continued to promote the Gospel of our Lord Jesus Christ and to positively affect our community and help the needy.

Our regular Sunday Church Services have continued to be well patronised. While the in-person attendance numbers have decreased slightly, our online congregation has grown. We attribute this change to the COVID 19 pandemic which has brought about a new online culture. We have however not missed a Sunday Service where the spiritual, emotional and physical needs of our members are met. Our members are also trained to extend this grace to their communities.

Our 3 major 'Be Strong' Conferences in the Spring, Summer and Autumn were well attended and good training and preparation for ministry was given to our members.

We have continued to work with other ministries within the Borough of Brent with similar vision to complement each other in order to maximise our effectiveness. Together we have organised Street Pastors to help with the pastoral needs on the streets of Brent and at major events at Wembley Stadium and other venues in the Borough of Brent. We have educational teams that visit schools to offer pastoral support in their times of need. We meet regularly to pray for our city and nation and organise joint outreaches to the needy. Food banks provide free food for the desiring at different locations in the borough through our joint effort.

We offered mission support abroad to the vulnerable in other nations through partner ministries. In this past financial year we have supported the needy in India, South `Africa, Ghana and Nigeria.

We offer separate services for youth and children in addition to our family services. Counselling and home visits to the lonely has been vigorously pursued by our welfare team. We attend meetings and partner with our Borough Council in their work to enhance lives in our community and they recognise our partnership as vital.

In January 2023, our Trustee, Mr Yaw Sarpong resigned as a Trustee on health grounds. Reverend Jimmy Light of World Revival Mission replaced him as the third trustee.

7. Financial review

Total incoming resources for the period were £99,322.00. Total resources expended were £110,889.00. A full review of the financial position of the charity can be found on the attached financial statements.

8. Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed to and ensure appropriate controls are in place for reasonable assurance against fraud and error.

The Directors do not perceive any major risks to the charity currently.

9. Future Plans

Observing the increase in mental health disability in our community, the Trustees are proposing a focus on the youth and mental health and greater collaboration with other ministries and government agencies for more effective delivery of our purpose.

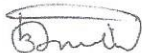
10. Public benefit

Trustees have paid due regard to the Charity Commission Guidance on 'Public Benefit' in deciding what activities the charity undertakes. All activities undertaken by Joy House Ministries are focussed on our charitable purposes.

11. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resource 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.

Signature:



Date: 23/11/2023

JOY HOUSE

England & Wales - Charity number 1047691

Accounts

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2022

JOY HOUSE

CHARITY REGISTRATION NUMBER 1047691

JOY HOUSE

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JOY HOUSE

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1047691
WORKING NAMES	JOY HOUSE MINISTRIES (Working name) HARLESDEN CHRISTIAN FELLOWSHIP (Previous name)
START OF FINANCIAL YEAR	01 April 2021
END OF FINANCIAL YEAR	31 March 2022
TRUSTEES AT 31 MARCH 2022	Mrs Betty Smith (Chairperson) Bishop Anne Roberts Mr Yaw Sarpong

The existing trustees appoint any new trustees following the provisions laid out in the Charity's governing instrument.

LEGAL STATUS	Unincorporated Charity
GOVERNING INSTRUMENT	Declaration of Trust Dated 25th April 1995
REGISTRATION DATE	25th April 1995

OBJECTS

To advance and proclaim the Christian faith by the promotion of the gospel of our lord Jesus Christ and to extend the Christian evangelical faith In the U.K. and elsewhere.

CORRESPONDENCE ADDRESS	111 Abercorn Crescent Harrow Middlesex HA2 0PY
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PRIMARY BANKERS	Lloyds TSB Bank Plc 25 Gresham Street London EC2V 7HN
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INDEPENDENT EXAMINER	Donna Leppitt Independent Examiners Ltd Unit 2 The Broadridge Business Centre Delling Lane Bosham PO18 8NF
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JOY HOUSE

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2022

1. Introduction

The trustees of the charity, Joy House Ministries, present their report with the financial statements of the charity for the year ended 31/03/2022.

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The following Trustees have served throughout the accounting period, except where indicated:

- Mrs Betty Smith (Chair)
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The charity employs five pastors, all of whom report to the board of trustees. The trustees give their time voluntarily and received no benefits from the charity. No expenses have been reclaimed by any of the trustees from the charity in the period concerned.

The general governance of the charity is the responsibility of the Trustees; however, the day-to-day operation is delegated to Rev Martin Ossei, Senior Pastor. Rev Martin Ossei takes any matters of variation to Trustees' meetings for decision making.

4. Recruitment and appointment of new Trustees

Appointment and removal of trustees/directors is in accordance with the constitution of the charity.

Normally, the Trustees meet four times per year to consider financial considerations and operations of the Charity.

5. Aims and purposes

Our purpose as recorded in our constitution is to advance and proclaim the Christian faith by the promotion of the Gospel of our Lord Jesus Christ and to extend the Christian Evangelical Faith in the U.K and elsewhere.

6. Achievements and performance

During the financial year ended 31/03/2022, the activities of Joy House Ministries has changed in style but not in purpose. Due to the COVID 19 pandemic and the resulting shut down of public meetings for a great part of the year, we have not been able to have our usual fellowship gatherings at our designated meeting place. Instead we have had online meetings and small home fellowships.

Our members, received the necessary pastoral support in the lock down period. Small home groups continued to meet when safe and necessary to motivate each other. Members reached out to their immediate community to offer support during this difficult time.

We teamed up with Brent Borough Council to offer education on COVID 19 and vaccinations to the local community.

JOY HOUSE

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31ST MARCH 2022

We also did not give up on our missions abroad as we supported ministries to the poor in Ghana, South Africa and India, severely hit by the pandemic.

As lock down was lifted, we have returned to in-person services and offer two services every Sunday for members. We still hold some meetings on zoom. We continue to offer extra counselling sessions to the bereaved and depressed and we see positive change.

7. Financial review

Total incoming resources for the period were £103,579 Total resources expended were £108,064. A full review of the financial position of the charity can be found on the attached financial statements.

8. Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed to and ensure appropriate controls are in place for reasonable assurance against fraud and error.

The Directors do not perceive any major risks to the charity currently.

9. Future Plans

Observing the increase in mental health disability in our community, the Trustees are proposing a focus on the youth and mental health and greater collaboration with other ministries and government agencies for more effective delivery of our purpose.

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Trustees have paid due regard to the Charity Commission Guidance on 'Public Benefit' in deciding what activities the charity undertakes. All activities undertaken by Joy House Ministries are focussed on our charitable purposes.

11. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resource 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.

JOY HOUSE

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31ST MARCH 2022

Trustees' Responsibilities

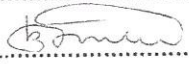
The Charities Act 2011 requires the trustees to prepare financial statements for each financial year which presents a true and fair view of the state of affairs of the Charity and of the surplus of the Charity for that period. In preparing those financial statements the trustees are required to:

- i) Select suitable accounting policies and apply them consistently
- ii) Make judgements and estimates that are reasonable and prudent
- iii) Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Charity. 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.

I approve the attached statement of financial activities and balance sheet and confirm that I have made available all information necessary for its preparation.

Approved by the Trustees on.....27/1/2023.....

Signed on their behalf by Trustee.....

Printed Name: BETTY SMITH

JOY HOUSE

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2022

Report to the trustees/ members of Joy House on the accounts for the year ended 31st March 2022.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention

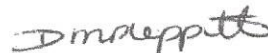
1. which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Donna Leppitt
Independent Examiners Ltd
Unit 2
The Broadridge Business Centre
Delling Lane
Bosham
PO18 8NF



Date: 27th January 2023

JOY HOUSE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2021/22 £	Total 2020/21 £
INCOMING RESOURCES					
Donations & Legacies	3a	103,572	-	103,572	115,211
Investment Income	3b	8	-	8	28
TOTAL INCOMING RESOURCES		103,579	-	103,579	115,239
PAYMENTS					
Costs of Charitable Activities	4a	108,064	-	108,064	101,639
RESOURCES EXPENDED		108,064	-	108,064	101,639
NET INCOMING/(OUTGOING) RESOURCES		(4,485)	-	(4,485)	13,600
TRANSFERS BETWEEN FUNDS		-	-	-	-
NET MOVEMENT IN FUNDS		(4,485)	-	(4,485)	13,600
RECONCILIATION OF FUNDS:					
Balances Brought Forward		10,958	-	10,958	(2,642)
BALANCES CARRIED FORWARD		6,473	-	6,473	10,958

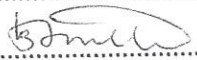
Movements on all reserves and all recognised gains and losses are shown above. All the organisation's operations are classed as continuing.

JOY HOUSE

BALANCE SHEET AS AT 31 MARCH 2022

		Unrestricted Fund £	Restricted Fund £	Total 31-Mar-22 £	Total 31-Mar-21 £
Assets	Notes				
Tangible Assets	2	6,705	-	6,705	8,940
Investment Assets	6	-	-	-	-
		<u>6,705</u>	<u>-</u>	<u>6,705</u>	<u>8,940</u>
Current Assets					
Debtors & Prepayments	8	-	-	-	-
Cash at bank and in hand	7	1,638	-	1,638	3,608
Total Current Assets		<u>1,638</u>	<u>-</u>	<u>1,638</u>	<u>3,608</u>
Creditors: amounts falling due within one year	9	1,870	-	1,870	1,590
NET CURRENT ASSETS		(232)	-	(232)	2,018
TOTAL ASSETS less current liabilities		<u>6,473</u>	<u>-</u>	<u>6,473</u>	<u>10,958</u>
Creditors: amounts falling due in more than one year	10	-	-	-	-
NET ASSETS		<u>6,473</u>	<u>-</u>	<u>6,473</u>	<u>10,958</u>
FUNDS OF THE CHARITY					
General Funds		6,473	-	6,473	10,958
Restricted funds	5	-	-	-	-
TOTAL FUNDS		<u>6,473</u>	<u>-</u>	<u>6,473</u>	<u>10,958</u>

Approved by the Trustees on 27/1/2023

Signed on their behalf by Trustee 

Printed Name: BETTY SMITH

JOY HOUSE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2022

1. ACCOUNTING POLICIES

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

Basis of preparation:

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming Resources with Related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the tax reclaim is received.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as income receivable.

Volunteer Help

The value of any voluntary help received is not included in the accounts and is described in the Trustees' Report.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

JOY HOUSE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2022

1. ACCOUNTING POLICIES (continued)

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Pensions

Pension contributions are charged to the Statement of Financial Activities as they become payable.

Fund Accounting

Funds held by the charity are either:

1. Unrestricted funds

These are funds which can be used in accordance with the charity's objectives, at the discretion of the trustees.

2. Restricted funds

These are funds that can only be used for particular restricted purposes within the objects of the charity.

3. Designated funds

These funds are funds set aside by the trustees out of unrestricted general funds for specific purposes or projects.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Fixed Assets

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Fixtures, Fittings & Equipment	25%
Motor Vehicles	25%

There has been no change to the accounting policies (Variation rules and methods of accounting) since last year.

JOY HOUSE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2022

2. TANGIBLE FIXED ASSETS

	Fixtures, Fittings & Equipment	Motor Vehicles	2021/22
Cost	£	£	£
At 1 April 2021	18,358	14,985	33,343
Additions	-	-	-
At 31 March 2022	<u>18,358</u>	<u>14,985</u>	<u>33,343</u>
 Accumulated Depreciation			
At 1 April 2021	17,594	6,809	24,403
Charge for the Year	191	2,044	2,235
At 31 March 2022	<u>17,785</u>	<u>8,853</u>	<u>26,638</u>
 Net Book Value			
At 31 March 2022	<u>573</u>	<u>6,132</u>	<u>6,705</u>
At 1 April 2021	<u>764</u>	<u>8,177</u>	<u>8,940</u>

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st March 2022 : None
31st March 2021 : None

JOY HOUSE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2022

3. INCOMING RESOURCES

Note	Unrestricted Funds £	Restricted Funds £	Total 2021/22 £	Total 2020/21 £
a) Donations & Legacies				
Tithes, Gifts & offerings	71,946	-	71,946	78,958
Gift Aid Tax Recovered	17,439	-	17,439	11,787
Other donations	1,107	-	1,107	-
Grants-Other	13,080	-	13,080	-
Grants-HMRC Furlough	-	-	-	24,466
	103,572	-	103,572	115,211
b) Investment Income				
Interest Received	8	-	8	28
	8	-	8	28

JOY HOUSE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2022

4. RESOURCES EXPENDED

Note	Unrestricted Funds £	Restricted Funds £	Total 2021/22 £	Total 2020/21 £
Charitable Activities				
Bank Charges	883	-	883	1,346
Gifts & Donations	5,430	-	5,430	3,015
Evangelism Expenses	5,205	-	5,205	1,960
Charitable Missions	4,940	-	4,940	9,180
Outreach Costs	4,570	-	4,570	4,110
Printing, Postage & Stationery	887	-	887	8,264
Refreshment Costs	690	-	690	843
Rent & Rates	41,262	-	41,262	17,675
Repairs & Maintenance	5,948	-	5,948	9,152
Sundry Expenses	790	-	790	-
Telephone Costs	1,180	-	1,180	1,355
Website Costs	738	-	738	1,519
Staff Costs:-				
Pastoral Allowances	25,860	-	25,860	35,850
Employer's National Insurance Costs	5,439	-	5,439	4,199
Depreciation expense	2,235	-	2,235	1,099
Governance costs:-				
Independent Examiner Fee	840	-	840	810
Insurance Costs	1,168	-	1,168	1,260
	108,064	-	108,064	101,639

JOY HOUSE

NOTES TO THE ACCOUNTS (continued) FOR THE YEAR ENDED 31ST MARCH 2022

5. RESTRICTED FUNDS

The Charity held no Restricted Funds during this or the previous financial period.

6. INVESTMENTS

The Charity held no investment assets during this or the previous financial period.

7. CASH AT BANK AND IN HAND

	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-22 £	Total 31-Mar-21 £
Current A/c - TSB	869	-	869	1,881
Current A/c - Santander	91	-	91	156
Savings A/c - TSB	678	-	678	1,570
	1,638	-	1,638	3,608

8. DEBTORS AND PREPAYMENTS

The Charity held no Debtors during this or the previous financial period.

9. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-22 £	Total 31-Mar-21 £
Payroll	1,030	-	1,030	-
Independent Examiner's Fee	840	-	840	1,590
	1,870	-	1,870	1,590

JOY HOUSE

NOTES TO THE ACCOUNTS (continued) FOR THE YEAR ENDED 31ST MARCH 2022

10. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The Charity held no long term liabilities during this or the previous financial period.

11. STAFF COSTS AND NUMBERS

	TOTAL 2021/22	TOTAL 2020/21
	£	£
Gross Wages & Salaries	27,400	35,850
Employer's National Insurance Costs	5,439	4,199
Pension Contributions	-	-
	32,839	40,049

Average number of employees who were engaged in each of the following activities:

	TOTAL 2021/22	TOTAL 2020/21
Charitable Activities	5	5

The Charity operates a PAYE scheme to pay all employed members of staff. The Charity also employs members of staff on a self employed basis and no employees received emoluments in the range of £50,000 to £60,000.

(2020/21- None)

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Total 31-Mar-22	Total 31-Mar-21
	£	£	£	£
Tangible Fixed Assets	6,705	-	6,705	8,940
Net Current Assets	(232)	-	(232)	2,018
Long Term Liabilities	-	-	-	-
	6,473	-	6,473	10,958

13. TRUSTEES AND OTHER RELATED PARTIES

No payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

(2020/21- None)

14. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

15. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The Trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

16. PUBLIC BENEFIT

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

JOY HOUSE

NOTES TO THE ACCOUNTS (continued) FOR THE YEAR ENDED 31ST MARCH 2022

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JOY HOUSE

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JOY HOUSE

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JOY HOUSE

NOTES TO THE ACCOUNTS (continued) FOR THE YEAR ENDED 31ST MARCH 2022

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JOY HOUSE

England & Wales - Charity number 1047691

Accounts

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021

JOY HOUSE

CHARITY REGISTRATION NUMBER 1047691

Independent Examiners Ltd
Unit 2
The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF

JOY HOUSE

CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

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Legal and Administrative Information	3
Independent Examiner's Report on the Accounts	4
Trustees' Report	5 to 6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Accounts	9 to 15

JOY HOUSE

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1047691
WORKING NAMES	JOY HOUSE MINISTRIES (Working name) HARLESDEN CHRISTIAN FELLOWSHIP (Previous name)
START OF FINANCIAL YEAR	01 April 2020
END OF FINANCIAL YEAR	31 March 2021
TRUSTEES AT 31 MARCH 2021	Mrs Betty Smith (Chairperson) Bishop Anne Roberts Mr Yaw Sarpong

The existing trustees appoint any new trustees following the provisions laid out in the Charity's governing instrument.

LEGAL STATUS	Unincorporated Charity
GOVERNING INSTRUMENT	Declaration of Trust Dated 25th April 1995
REGISTRATION DATE	25th April 1995

OBJECTS

To advance and proclaim the Christian faith by the promotion of the gospel of our lord Jesus Christ and to extend the Christian evangelical faith In the U.K. and elsewhere.

CORRESPONDENCE ADDRESS	111 Abercorn Crescent Harrow Middlesex HA2 OPY
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PRIMARY BANKERS	Lloyds TSB Bank Plc 25 Gresham Street London EC2V 7HN
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INDEPENDENT EXAMINER	Donna Leppitt Independent Examiners Ltd Unit 2 The Broadridge Business Centre Delling Lane Bosham PO18 8NF
-----------------------------	--

JOY HOUSE
INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2021

Report to the trustees/ members of Joy House on the accounts for the year ended 31st March 2021.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

Basis of independent examiner's statement

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention

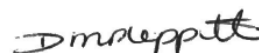
1. which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Donna Leppitt
Independent Examiners Ltd
Unit 2
The Broadridge Business Centre
Delling Lane
Bosham
PO18 8NF



Date: 28th January 2022

JOY HOUSE

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2021

The 2020/2021 financial year has been an extraordinary year for the United Kingdom and the operation of Businesses and Charities due to the world-wide outbreak of the COVID 19 pandemic in December 2019. With Government restriction on public meetings and travel, we have had to be innovative in the operation of our ministry.

MEETINGS: We stopped meeting publicly from the end of March 2020 as per Government directive to help combat the virus. All our meetings were now held on line by video conferencing through zoom and by audio conferencing. Our Sunday Services were transmitted from 111 Abercorn Crescent, Harrow HA2 0PY unto our Website, Facebook and YouTube to make it accessible to members. A small team of Worship leaders and musicians, as COVID protocol would allow, joined us every Sunday at 8.30am to broadcast our Service. Of course the feel is not the same as 'In-Person' services, it has been encouraging to see many members tune in to participate. We have also seen other people join us on-line who are not members and from other nations. We give God the glory in all things.

Our Intercessory Prayer Meetings on Tuesdays 7pm have continued on line by video link, as well as our Bible Study gathering on Thursday at 7pm. These have replaced our home group meetings. Our early morning prayer meetings by audio conferencing, 5am to 6am on Mondays, Wednesdays and Fridays have been consistent and I want to commend the Prayer team for their dedication in ensuring constant prayer. I also want to commend the Youth and Children ministers who conduct separate services on Sunday for the Youth and Children. Our young people are growing into responsible youth in the community. We are determined to make the best out of the present situation and we know God is helping us to make a positive difference in people's lives.

Our 3 'BE STRONG' conferences in this past year were all done on line and the feedback from members have been positive.

OUR COMMUNITY: Our work in the community has also continued, adapting to the circumstances. Personal contact has been reduced to the minimum except in emergencies. The Brent Borough Council has also been more active as we are able to refer the very vulnerable to them. We are able to attend more consultative meetings with the local government as most are done on line.

Our street patrols with "Street Pastors" and Prayer walking of our neighbourhood has continued, within the COVID limitations. The 'Brent Pastors Forum', a platform of more than 50 pastors, helps pastors to co-ordinate effort and has been a great help in these unprecedented times. God is surely moving in our community, supporting and healing the vulnerable.

MISSION SUPPORT: This global pandemic has affected all nations, especially the poor ones. Our commitment to our partners and friends abroad has been most needed. More food parcels and support has been needed in India, South Africa and Ghana. Our heart for the poor and vulnerable has not diminished and we have sent support to them in these trying times. The gratitude and smiles on the faces of those supported is very encouraging. I must express our gratitude to all those who support our ministry to help support those in need. We can never out-give God. He is the great giver and will replenish whatever is used for the poor.

FINANCES: Although, as expected, Giving from members at this time have gone down, we have had to make certain adjustments. The governments help with interventions like 'Furlough' have been helpful. Please see the Financial Statement of the year 2020/2021 attached.

JOY HOUSE

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31ST MARCH 2021

Trustees' Responsibilities

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year which presents a true and fair view of the state of affairs of the Charity and of the surplus of the Charity for that period. In preparing those financial statements the trustees are required to:

- i) Select suitable accounting policies and apply them consistently
- ii) Make judgements and estimates that are reasonable and prudent
- iii) Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Charity. 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.

I approve the attached statement of financial activities and balance sheet and confirm that I have made available all information necessary for its preparation.

Approved by the Trustees on 21/1/2022

Signed on their behalf by Trustee E. P.

Printed Name: YAW SARLONG

JOY HOUSE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2020/21 £	Total 2019/20 £
INCOMING RESOURCES					
Donations & Legacies	3	115,211	-	115,211	121,887
Interest income		28	-	28	-
TOTAL INCOMING RESOURCES		115,239	-	115,239	121,887
PAYMENTS					
Costs of Charitable Activities	4	101,639	-	101,639	121,644
RESOURCES EXPENDED		101,639	-	101,639	121,644
NET INCOMING/(OUTGOING) RESOURCES		13,600	-	13,600	244
TRANSFERS BETWEEN FUNDS	5	-	-	-	-
RECONCILIATION OF FUNDS:					
Balances Brought Forward		(2,643)	-	(2,643)	(2,983)
Historic Financial Adjustment	17	-	-	-	96
BALANCES CARRIED FORWARD		10,958	-	10,958	(2,643)

Movements on all reserves and all recognised gains and losses are shown above. All the organisation's operations are classed as continuing.

JOY HOUSE

BALANCE SHEET AS AT 31 MARCH 2021

		Unrestricted Fund £	Restricted Fund £	Total 31-Mar-21 £	Total 31-Mar-20 £
Assets	Notes				
Tangible Assets	2	764	8,177	8,940	954
Investment Assets	6	-	-	-	-
		<u>764</u>	<u>8,177</u>	<u>8,940</u>	<u>954</u>
Current Assets					
Debtors & Prepayments	8	-	-	-	-
Cash at bank and in hand	7	3,608	-	3,608	6,256
Total Current Assets		<u>3,608</u>	<u>-</u>	<u>3,608</u>	<u>6,256</u>
Creditors: amounts falling due within one year	9	1,590	-	1,590	9,853
NET CURRENT ASSETS		<u>2,018</u>	<u>-</u>	<u>2,018</u>	<u>(3,597)</u>
TOTAL ASSETS less current liabilities		<u>2,781</u>	<u>8,177</u>	<u>10,958</u>	<u>(2,643)</u>
Creditors: amounts falling due in more than one year	10	-	-	-	-
NET ASSETS		<u>2,781</u>	<u>8,177</u>	<u>10,958</u>	<u>(2,643)</u>
FUNDS OF THE CHARITY					
General Funds		10,958	-	10,958	(2,643)
Restricted funds	5	-	-	-	-
TOTAL FUNDS		<u>10,958</u>	<u>-</u>	<u>10,958</u>	<u>(2,643)</u>

Approved by the Trustees on 21/1/2022

Signed on their behalf by Trustee

Printed Name: YAW SARPONG

JOY HOUSE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2021

1. ACCOUNTING POLICIES

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

Basis of preparation:

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming Resources with Related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the tax reclaim is received.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as income receivable.

Volunteer Help

The value of any voluntary help received is not included in the accounts and is described in the Trustees' Report.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

JOY HOUSE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2021

1. ACCOUNTING POLICIES (continued)

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Pensions

Pension contributions are charged to the Statement of Financial Activities as they become payable.

Fund Accounting

Funds held by the charity are either:

1. Unrestricted funds

These are funds which can be used in accordance with the charity's objectives, at the discretion of the trustees.

2. Restricted funds

These are funds that can only be used for particular restricted purposes within the objects of the charity.

3. Designated funds

These funds are funds set aside by the trustees out of unrestricted general funds for specific purposes or projects.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Fixed Assets

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Fixtures, Fittings & Equipment	20%
Motor Vehicles	25%

There has been no change to the accounting policies (Variation rules and methods of accounting) since last year.

JOY HOUSE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2021

2. TANGIBLE FIXED ASSETS

	Fixtures, Fittings & Equipment	Motor Vehicles	2020/21
Cost	£	£	£
At 1 April 2020	18,358	5,900	24,258
Additions	-	9,085	9,085
Disposals Gain/ (Loss)	-	-	-
Realised Gain/ (Loss)	-	-	-
Revaluation Gain/(Loss)	-	-	-
At 31 March 2021	<u>18,358</u>	<u>14,985</u>	<u>33,343</u>
Accumulated Depreciation			
At 1 April 2020	17,404	5,900	23,304
Charge for the Year	191	909	1,099
At 31 March 2021	<u>17,594</u>	<u>6,809</u>	<u>24,403</u>
Net Book Value			
At 31 March 2021	<u>764</u>	<u>8,177</u>	<u>8,940</u>
At 1 April 2020	<u>954</u>	<u>-</u>	<u>954</u>

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st March 2021 : None
31st March 2020 : None

JOY HOUSE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2021

3. INCOMING RESOURCES

Note	Unrestricted Funds £	Restricted Funds £	Total 2020/21 £	Total 2019/20 £
a) Donations & Legacies				
Tithes, Gifts & offerings	78,958	-	78,958	111,005
Gift Aid Tax Recovered	11,787	-	11,787	-
Media donations	-	-	-	10,883
Grants-HMRC Furlough	24,466	-	24,466	-
	115,211	-	115,211	121,887
b) Investment Income				
Interest Received	28	-	-	-
	28	-	-	-

4. RESOURCES EXPENDED

Note	Unrestricted Funds £	Restricted Funds £	Total 2020/21 £	Total 2019/20 £
a) Charitable Activities				
Bank Charges	1,346	-	1,346	1,694
Gifts & Donations	3,015	-	3,015	2,690
Evangelism Expenses	1,960	-	1,960	1,590
Charitable Missions	9,180	-	9,180	14,270
Media expenditure	-	-	-	10,851
Outreach Costs	4,110	-	4,110	9,030
Printing, Postage & Stationery	8,264	-	8,264	2,004
Refreshment Costs	843	-	843	510
Rent & Rates	17,675	-	17,675	33,440
Repairs & Maintenance	9,152	-	9,152	1,320
Sundry Expenses	-	-	-	2,930
Telephone Costs	1,355	-	1,355	2,170
Worship Expenses	-	-	-	3,400
Website Costs	1,519	-	1,519	1,735
Pastoral Allowances	35,850	-	35,850	30,200
Employer's National Insurance Costs	4,199	-	4,199	1,245
Pension Contributions	-	-	-	-
Depreciation expense	1,099	-	1,099	239
Governance costs:-				
Independent Examiner Fee	810	-	810	1,280
Insurance Costs	1,260	-	1,260	1,047
	101,639	-	101,639	121,644

This page does not form part of the statutory financial statements

JOY HOUSE

NOTES TO THE ACCOUNTS (continued) FOR THE YEAR ENDED 31ST MARCH 2021

5. RESTRICTED FUNDS

The Charity held no Restricted Funds during this or the previous financial period.

6. INVESTMENTS

The Charity held no investment assets during this or the previous financial period.

7. CASH AT BANK AND IN HAND

	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-21 £	REVISED Total 31-Mar-20 £
Current A/c - TSB	1,881	-	1,881	-
Current A/c - Santander	156	-	156	128
Savings A/c - TSB	1,570	-	1,570	6,128
	<u>3,608</u>	<u>-</u>	<u>3,608</u>	<u>6,256</u>

The Savings A/c has been excluded from the accounts historically in error. The opening balance of £6127.76 has been included in the Prior Year adjustment.

8. DEBTORS AND PREPAYMENTS

	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-21 £	Total 31-Mar-20 £
Sundry Debtors	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

9. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-21 £	Total 31-Mar-20 £
TSB Bank Plc	-	-	-	9,073
Independent Examiner's Fee	1,590	-	1,590	780
	<u>1,590</u>	<u>-</u>	<u>1,590</u>	<u>9,853</u>

10. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The Charity held no long term liabilities during this or the previous financial period.

JOY HOUSE

NOTES TO THE ACCOUNTS (continued) FOR THE YEAR ENDED 31ST MARCH 2021

11. STAFF COSTS AND NUMBERS

	TOTAL 2020/21 £	TOTAL 2019/20 £
Gross Wages & Salaries	35,850	30,200
Employer's National Insurance Costs	4,199	1,245
Pension Contributions	-	-
	<u>40,049</u>	<u>31,445</u>

Average number of employees who were engaged in each of the following activities:

	TOTAL 2020/21	TOTAL 2019/20
Charitable Activities	5	5
	<u>5</u>	<u>5</u>

The Charity operates a PAYE scheme to pay all employed members of staff. The Charity also employs members of staff on a self employed basis and no employees received emoluments in the range of £50,000 to £60,000.

(2019/20- None)

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-21 £	Total 31-Mar-20 £
Tangible Fixed Assets	764	8,177	8,940	954
Net Current Assets	2,018	-	2,018	(3,597)
Long Term Liabilities	-	-	-	-
	<u>2,018</u>	<u>-</u>	<u>2,018</u>	<u>(3,597)</u>

13. TRUSTEES AND OTHER RELATED PARTIES

No payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

(2019/20- None)

14. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

15. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The Trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

JOY HOUSE

NOTES TO THE ACCOUNTS (continued) FOR THE YEAR ENDED 31ST MARCH 2021

16. PUBLIC BENEFIT

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

17. HISTORIC FINANCIAL ADJUSTMENT

During the previous financial period the Charity's financial position had been understated by £96 as at the 31st March 2019. A prior year adjustment has been made for the opening balance as at 31st March 2020 of £6127.76 for the TSB Savings account which has never shown on the accounts in error. The prior year figures were adjusted to reflect a true and fair view of the Charity's financial position as at the 31st March 2020.