

**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**

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## JOY HOUSE

### LEGAL AND ADMINISTRATIVE INFORMATION

<b>CHARITY NUMBER</b>	1047691
<b>WORKING NAMES</b>	JOY HOUSE MINISTRIES (Working name) HARLESDEN CHRISTIAN FELLOWSHIP (Previous name)
<b>START OF FINANCIAL YEAR</b>	01 April 2020
<b>END OF FINANCIAL YEAR</b>	31 March 2021
<b>TRUSTEES AT 31 MARCH 2021</b>	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.

<b>LEGAL STATUS</b>	Unincorporated Charity
<b>GOVERNING INSTRUMENT</b>	Declaration of Trust Dated 25th April 1995
<b>REGISTRATION DATE</b>	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.

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

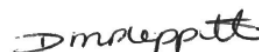
My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures 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 Acthave 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 £
<b>INCOMING RESOURCES</b>					
Donations & Legacies	3	115,211	-	115,211	121,887
Interest income		28	-	28	-
<b>TOTAL INCOMING RESOURCES</b>		<b>115,239</b>	<b>-</b>	<b>115,239</b>	<b>121,887</b>
<b>PAYMENTS</b>					
Costs of Charitable Activities	4	101,639	-	101,639	121,644
<b>RESOURCES EXPENDED</b>		<b>101,639</b>	<b>-</b>	<b>101,639</b>	<b>121,644</b>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		<b>13,600</b>	<b>-</b>	<b>13,600</b>	<b>244</b>
<b>TRANSFERS BETWEEN FUNDS</b>	5	-	-	-	-
<b>RECONCILIATION OF FUNDS:</b>					
Balances Brought Forward		(2,643)	-	(2,643)	(2,983)
Historic Financial Adjustment	17	-	-	-	96
<b>BALANCES CARRIED FORWARD</b>		<b>10,958</b>	<b>-</b>	<b>10,958</b>	<b>(2,643)</b>

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

	Notes	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-21 £	Total 31-Mar-20 £
<b>Assets</b>					
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>
<b>Current Assets</b>					
Debtors & Prepayments	8	-	-	-	-
Cash at bank and in hand	7	3,608	-	3,608	6,256
<b>Total Current Assets</b>		<u>3,608</u>	<u>-</u>	<u>3,608</u>	<u>6,256</u>
<b>Creditors:</b> amounts falling due within one year	9	1,590	-	1,590	9,853
<b>NET CURRENT ASSETS</b>		<u>2,018</u>	<u>-</u>	<u>2,018</u>	<u>(3,597)</u>
<b>TOTAL ASSETS</b> less current liabilities		<u>2,781</u>	<u>8,177</u>	<u>10,958</u>	<u>(2,643)</u>
<b>Creditors:</b> amounts falling due in more than one year	10	-	-	-	-
<b>NET ASSETS</b>		<u>2,781</u>	<u>8,177</u>	<u>10,958</u>	<u>(2,643)</u>
<b>FUNDS OF THE CHARITY</b>					
General Funds		10,958	-	10,958	(2,643)
Restricted funds	5	-	-	-	-
<b>TOTAL FUNDS</b>		<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
<b>Cost</b>	£	£	£
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>
<b>Accumulated Depreciation</b>			
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>
<b>Net Book Value</b>			
At 31 March 2021	<u><b>764</b></u>	<u><b>8,177</b></u>	<u><b>8,940</b></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 £
<b>a) Donations &amp; Legacies</b>				
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	-
	<b>115,211</b>	<b>-</b>	<b>115,211</b>	<b>121,887</b>
<b>b) Investment Income</b>				
Interest Received	28	-	-	-
	<b>28</b>	<b>-</b>	<b>-</b>	<b>-</b>

### 4. RESOURCES EXPENDED

Note	Unrestricted Funds £	Restricted Funds £	Total 2020/21 £	Total 2019/20 £
<b>a) Charitable Activities</b>				
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
	<b>101,639</b>	<b>-</b>	<b>101,639</b>	<b>121,644</b>

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.