

CITY OF JOY AID, UK

England & Wales · Charity number 1080812

Details

Other names DOMINIQUE LAPIERRE CITY OF JOY AID, ENGLAND

Status Registered

Legal form Trust

Registered 2000-05-22

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

Contact

Address 1 The Grove
Parkfield
Latimer
Buckinghamshire
HP5 1UE

Phone 01494 372072

Email info@cityofjoyaiduk.org

Website cityofjoyaiduk.org

Activities

Objects: 1. THE ADVANCEMENT OF EDUCATION AND THE RELIEF OF THE INHABITANTS OF INDIA WHO ARE SUFFERING HARDSHIP AND /OR ILLNESS AS A RESULT OF LOCAL OR NATIONAL DISASTER OR BY REASON OF THEIR SOCIAL AND ECONOMIC CONDITIONS AND ARE IN NEED OF ASSISTANCE INCLUDING BUT WITHOUT PREJUDICE TO THE GENERALITY OF THE FOREGOING ESTABLISHING AND GRANTING AID TO EDUCATIONAL INSTITUTIONS PROVIDING MEDICAL CARE AND AID PROVIDING PHYSICAL REHABILITATION FOOD AND CLOTHING. THE TRUSTEES MAY GRANT RELIEF TO SUCH INHABITANTS THROUGH THE AGENCY OF OTHER CHARITIES. 2. ANY OTHER PURPOSES AS SHALL BE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES IN SUCH SHARE AND PROPORTION AS THEY SHALL THINK FIT AND THE FOLLOWING PROVISIONS OF THIS DEED SHALL TAKE EFFECT SUBJECT TO AND ONLY SO FAR AS CONSISTENT WITH SUCH PURPOSES2. PROVIDED ALWAYS THAT THE TRUST FUND AND ANY INCOME THEREFROM SHALL NOT BE APPLIED DIRECTLY OR INDIRECTLY FOR ANY OBJECT OR PURPOSES OTHER THAN THOSE SPECIFIED IN CLAUSE 3.1 ABOVE AND SHALL NOT BE USED FOR THE BENEFIT OF ANY PARTICULAR RELIGIOUS COMMUNITY OR CASTE FOR ANY PURPOSE WHICH IS OF A RELIGIOUS NATURE OR WITH ANY DISTINCTION AS TO CASTE RELIGION RACE CREED OR SEX.

Activities: INCOME IS SUBSTANTIALLY DERIVED FROM DONATIONS OF READERS OF DOMINIQUE LAPIERRE'S BOOKS, VISITORS TO THE CITY OF JOY WEBSITE OR THROUGH PERSONAL CONTACT, WITH OCCASIONAL FUNDRAISING EVENTS. THE CHARITY SERVES AS A CONDUIT FOR MONEY DONATED IN THE UNITED KINGDOM AND SENT TO CENTRES IN INDIA.

Classification

- **How:** Makes Grants To Organisations
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief
- **Who:** Children/young People, People With Disabilities, Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** INDIA
- India

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£142,314	£69,324	-	-
2024-04-30	£26,006	£18,708	-	-
2023-04-30	£17,994	£23,101	-	-
2022-04-30	£30,204	£22,863	-	-
2021-04-30	£30,311	£28,982	-	-

Trustees

Name	Role	Appointed
Aileen Elizabeth St Ledger-Lawrence		2026-03-16
Christopher John Mann		2015-08-19
Rev Liam Stephen Lynch		2024-02-09
Rowan Elaine Pugsley		2024-02-09

CITY OF JOY AID, UK

England & Wales - Charity number 1080812

Accounts



CITY OF JOY AID, UK

Annual Report and Financial Statements

for the year ended 30 April 2025

Charity Commission Registration: 1080812

Tandem Accounting Limited
17 Heathville Road
London N19 3AL



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**LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 30 APRIL 2025**

Charity Name	City of Joy Aid, UK
Principal Address	1 The Grove, Parkfield, Latimer, Buckinghamshire, HP5 1UE.
Charity Registration	1080812
Governing Document	At the initiative of the French writer, Dominique Lapierre, the charity was established under a trust deed, dated 1 February 2000, as amended by resolution dated 23 March 2013.
Objectives	<p>1) The Trustees shall hold the capital and income of the Trust Fund upon trust for the fulfilment of the objectives of the Charity, which are as outlined below:</p> <ul style="list-style-type: none">a) The advancement of education and the relief of the inhabitants of India who are suffering hardship and /or illness as a result of local or national disaster or by reason of their social and economic conditions and are in need of assistance including but without prejudice to the generality of the foregoing establishing and granting aid to educational institutions providing medical care and aid providing physical rehabilitation food and clothing. The trustees may grant relief to such inhabitants through the agency of other charities.b) Any other purposes as shall be exclusively charitable according to the law of England and Wales in such share and proportion as they shall think fit and the following provisions of this deed shall take effect subject to and only so far as consistent with such purposes. <p>2) Provided always that the trust fund and any income therefrom shall not be applied directly or indirectly for any object or purposes other than those specified in clause 3.1 above and shall not be used for the benefit of any particular religious community or caste for any purpose which is of a religious nature or with any distinction as to caste religion race creed or sex.</p>
Trustees	<p>The Trustees who served during the year or who were serving at the date of this report were:</p> <p>Patricia Ann Devlin (Secretary) Rev Liam Stephen Lynch Christopher John Mann (Chair) Rowan Elaine Pugsley</p>
Key Management Personnel	Those in charge of directing, controlling, running and operating the Charity on a day-to-day basis are the Trustees.
Bankers	HSBC 90 Eden Street Kingston upon Thames Surrey KT1 1DJ
Independent Examiner	John Helm ACA Tandem Accounting Limited 17 Heathville Road London N19 3AL
Solicitors	Charles Russell Speechly LLP 6 St Andrew Street London EC4A 3LX



REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2025

The Trustees submit their report and the financial statements of City Joy Aid, UK (“the Charity”) for the year ended 30 April 2025. The financial statements have been prepared in the format prescribed by the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP2019) and the Financial Reporting Standard 102 (FRS 102). The legal and administrative information set out earlier in this document forms part of this report.

1. Structure, Governance & Management

1.1 The Trustees

Responsibility for the overall management and organisation of the trust rests with the trustees who meet at least once a year. At the trustees' meetings, the trustees agree the broad strategy and areas of activity for the trust, including consideration of grant making, investment, reserves and risk management policies and performance.

The trust is required to have either no less than three trustees or a corporate trustee. The statutory power of appointing new or additional trustees is vested in the settlor, Dominique Lapierre, during his lifetime. Due to ill health, Dominique Lapierre resigned as trustee on 1 February 2013. As a consequence, existing trustees have the power to appoint replacement trustees under s36 of the Trustees Act 1925. Recruitment has been and, in the foreseeable future, will be from persons already conversant with the work of the charity and subject to the agreement of the majority of the existing trustees.

1.2 Risk Management

The trustees are committed to regularly reviewing their internal financial controls in the context of the Charity Commission's checklist.

The greatest risk to which the charity is exposed continues to be the misuse of money within India. After four years' where none of the trustees were able to visit Udayan and any other recipients of grant money to ensure the correct use of funds due to the pandemic, two trustees visited both Udayan and ICOD in February 2025 and were satisfied with both NGOs. The trustees continue to take particular care to verify proper use of any grants throughout the year and are in very close contact with the Director and Chair of the Governing Body.

2. Objectives, Activities & Strategies

Objectives and aims

The objective and aims of the charity are the advancement of education and the relief of the inhabitants of India who are suffering hardship and/or illness as a result of local or national disaster or by reason of their social and economic conditions and are in need of assistance. This includes, within the terms of the trust deed, the granting of aid to educational institutions, providing medical care and aid, physical rehabilitation, food and clothing. The trustees may grant this relief through the agencies of other charities.

Public benefit

The trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission. The trustees have referred to the recommendations contained in the Charity Commission's general guidance on public benefit when reviewing the trust's aims and objectives and in settling the grant-making policy for the year.

Grant-making

A total of £68,119 (2024: £17,567) was paid out in grants during the year.

Grants were made to Udayan for the annual budget of the Fred Kahl Health Centre which provides the health care for all 310 children in Udayan's care including check-ups by health care professionals, medication, treatment, toiletries and related staffing costs. Following a significant donation, the charity was able to support Udayan in a capital expenditure programme replacing one of its two buses which came to the end of its useful life, refurbishing the kitchen and dining hall for the first time in 27 years, some repairs to the boundary wall and drainage system. Further capital expenditure projects are planned for 2025-26.



REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2025

3. Achievements and Performance

The charity is not committed to any specific achievement or objectives other than to maximize funds raised for the purposes set down in its governing document, and it has been made clear that, in the light of the current economic climate and dwindling income from Dominique Lapierre's books, the Charity cannot be held exclusively responsible for meeting the home's budget.

Fundraising activities

Regular supporters have continued to provide some funds, and considerable effort has been put into maintaining constructive relations with major donors, but actual funding events have been regrettably lacking again this year. One of the primary venues for fundraising events, i.e. the hall at St Joan of Arc Catholic School, Rickmansworth was opened in September 2024, and we hope to be able to hold some events.

The trustees are grateful to a donor who made a significant donation of £110,000 to support the capital expenditure programme at Udayan.

Finally, the Charity celebrated its 25th anniversary of supporting NGOs in India on 1st February 2025.

4. Financial Review

4.1 Financial Activity and Financial Position

The Statement of Financial Activities and Balance Sheet can be found on pages 8 and 9 respectively. The Charity's reserves increased by £71,971 (2024 – £10,496) during the year primarily due to the timing of various capital expenditure projects planned but not completed in 2024-25. The Balance Sheet shows total net assets of £188,142 (2023: £116,171). The main assets remain the cash and bank deposits and the bond fund investments.

Included in total funds are amounts totalling £171,641 (2023: £101,870) which are restricted. These balances have either been raised for, and their use restricted to, specific purposes, or they comprise donations subject to donor-imposed conditions. Full details of these restricted funds can be found in note 8 to the accounts together with an analysis of movements in the year.

4.2 Principal funding sources

The trust's work is entirely reliant on income from public donations and associated gift aid.

The charity was set up in the first instance to act as a conduit for funds donated as a result of the reading of Dominique Lapierre's books. Donations this year came from visitors to the charity and other related websites, or through personal contacts.

The trustees are exploring grant making trusts to ensure the long-term future of funding the Fred Kahl Health Centre.

4.3 Investment policy and objectives

The trustees have the power to invest trust monies in any property or investments of whatever nature and wherever situated, as they shall in their absolute discretion think fit. The financial objective is primarily to transfer donated funds expeditiously to India for the purposes for which the money has been given, always provided the trustees can be confident that the money is being placed in the hands of fit and proper persons. Any funds, which have not been remitted to India, are transferred from the charity's ordinary HSBC Community account to a Business Money Manager account to accumulate interest.

The money invested in the Schrodgers Growth Trust for Charities is held with a view primarily to safeguarding the future of Udayan.



REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2025

4.3 Reserves Policy

Although City of Joy Aid, UK has no specific long-term commitments, the trustees are, however, mindful of the challenges to raise funds and continue their support of Udayan and the Fred Kahl Health Centre in particular, in an increasingly insecure atmosphere.

The reserves policy is, therefore, reviewed annually by the trustees who, in the light of the objective to generate the best financial return within an acceptable (i.e. low) level of risk, continue to believe it right to maintain the investment in the Schroders Growth Trust for Charities. This is a Charity Commission authorised Common Investment Fund which, although subject to the fluctuations of the stock market, aims to provide long-term capital growth by investing mainly in UK equities, and which continues to serve City of Joy Aid, UK well.

The Trustees have examined the requirements for free reserves. The Trustees consider that, given the nature of the Charity's work, free reserves should be equivalent to approximately 12 months' routine general fund expenditure plus committed future expenditure on other projects, where applicable and where funds permit. The Trustees are of the opinion that this provides sufficient flexibility to cover temporary shortfalls in incoming resources and will allow the Charity to cope and respond to unforeseen emergencies whilst specific action plans are implemented.

At 30 April 2025 the Charity had net free reserves of £12,628 (2024: £12,710) as follows:

	2025 £	2024 £
Total reserves	188,142	116,171
Less: restricted funds	(171,641)	(101,870)
Less: unrestricted fixed asset investments	(3,791)	(5,201)
Free reserves	12,628	12,710
Free reserves requirement: 12 months' budgeted routine expenditure	1,200	1,200

5. Plans for Future Periods

The Board of Trustees looks to 2025-26 with continued enthusiasm with its new board members now embedded into the charity. They also look to grow the Board of Trustees from four to six trustees in the next couple of years.

The trustees continue to engage with donors and look for new donors and grant making organisations to continue to support the Fred Kahl Health Centre. The capital expenditure programme at Udayan will include:

- consolidation of existing solar panels to provide both on & off grid power to Udayan,
- a replacement 4x4 which is due to come to the end of its 15-year useful life, and
- refurbishment of boy's cottages including replacement bunk beds.

6. Responsibilities of The Trustees for the Financial Statements

The Trustees are responsible for preparing the report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice. Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its financial activities for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the activities of the Charity will continue.



**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 APRIL 2025**

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011. The Trustees 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.

7. Approval

The report of the Trustees was approved by the Board of Trustees on 25 February 2026 and signed on their behalf by:

Christopher J Mann
Trustee & Chair

Rev Liam S Lynch
Trustee



REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES OF CITY OF JOY AID

I report on the financial statements of City of Joy Aid, UK for the year ended 30 April 2025, set out on pages 8 to 14.

This report is made solely to the Trustees in accordance with section 145 of the Charities Act 2011 (the Act). My independent examination has been undertaken so that I might state to the Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by the law, I do not accept responsibility to anyone other than the Trustees for my independent examination, for this report, or the opinions I have formed.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The Trustees consider that an audit is not required for this (under section 144(2) of the Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under section 145 of the Act);
- To follow the procedures laid down in the General Direction given by the Charity Commission (under section 145(5)(b) of the 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 Commissioners. 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 I do not express an audit opinion on the accounts.

INDEPENDENT EXAMINER'S STATEMENT

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

John Helm ACA

25 February 2026



**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 APRIL 2025**

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	2	1,089	136,426	137,515	1,471	21,528	22,999
Investments		2,204	2,595	4,799	908	2,099	3,007
Total Income		3,293	139,021	142,314	2,379	23,627	26,006
Expenditure on:							
Charitable activities	3	1,031	68,293	69,324	1,547	17,161	18,708
Total Expenditure		1,031	68,293	69,324	1,547	17,161	18,708
Net gains/(losses) on investments		(62)	(957)	(1,019)	193	3,005	3,198
Net income		2,200	69,771	71,971	1,025	9,471	10,496
Net movement in funds		2,200	69,771	71,971	1,025	9,471	10,496
Total funds brought forward		14,301	101,870	116,171	13,276	92,399	105,675
Total funds carried forward		16,501	171,641	188,142	14,301	101,870	116,171


**BALANCE SHEET
AS AT 30 APRIL 2025**

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
Fixed Assets					
Investments	4	3,791	58,762	62,553	61,257
		3,791	58,762	62,553	61,257
Current Assets					
Debtors	5	176	771	947	476
Cash At Bank And In Hand		13,434	112,108	125,542	55,338
		13,610	112,879	126,489	55,814
Creditors - Amounts Falling Due Within One Year	6	900	-	900	900
Net Current Assets		12,710	112,879	125,589	54,914
Net Assets		16,501	171,641	188,142	116,171
Represented by:					
Restricted Income Funds	7	-	171,641	171,641	101,870
Unrestricted Income Funds	8	16,501	-	16,501	14,301
Total Funds		16,501	171,641	188,142	116,171

The financial statements were approved by the Board of Trustees on 25 February 2026 and signed on its behalf by:

Christopher J Mann
Trustee & Chair

Rev Liam S Lynch
Trustee



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of accounting

The financial statements have been prepared under the Charities Act 2011 and in accordance with the Charities Statement of Recommended Practice (SORP2019) and the Financial Reporting Standard 102 (FRS102). The financial statements are drawn up on the historical cost basis of accounting.

The financial statements include all transactions, assets and liabilities for which the Charity is responsible in law.

The Charity meets the definition of a public benefit entity under FRS 102.

Going Concern

There are no material uncertainties about the Charity's ability to continue as a going concern and accordingly the accounts have been drawn up on a going concern basis.

Income recognition

Voluntary income and donations (including legacies) are accounted for once the Charity has entitlement to the income, it is probable the income will be received, and the amount of income receivable can be reliably measured. Income from the recovery of tax on gift aided donations is accounted for in the period to which the relevant donation is received. Grant income is recognised on a receivable basis.

Interest on funds held on deposit is accrued. Dividends receivable from investments are accounted for when received.

Expenditure recognition

Expenditure is accrued as soon as a liability is considered probable, and the amount of obligation can be measured reliably. Longer term liabilities are discounted to present value. The Charity is not registered for VAT and accordingly expenditure includes VAT where appropriate.

Charitable expenditure includes those costs in fulfilling the Charity's principal objects, as outlined in the Report of the Trustees. These governance costs which comprise all costs involving the public accountability of the Charity and its compliance with regulation and good practice. These costs include costs related to the independent examination and legal fees.

Grants offered subject to conditions which have not been met at the year-end date are noted as a commitment but not accrued as expenditure.

Taxation

As a charity, the Charity is exempt from tax on income and gains falling within the provisions of the Corporation Taxes Act 2010 or the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen on the Charity.

Fixed Asset Investments

Monies invested in a common investment fund, which mainly invests in United Kingdom equities, are considered freely tradable and are included at the market valuation at the balance sheet date. Realised and unrealised gains and losses on investments are reflected through the Statement of Financial Activities.

Debtors

Debtors are included at the settlement amount due. Prepayments are valued at the amount prepaid.



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

1. Accounting Policies (continued)

Cash at bank and in hand

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

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation arising 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 recognised at their settlement amount. Provisions have been calculated at the best estimate of the settlement amount and discounted to present value at the reporting date.

Fund accounting

The funds held by the charity are either:

- Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.
- Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2. Income

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
Donations and legacies				
Donations	905	134,894	135,799	21,968
Gift Aid - Income tax reclaimed	184	1,532	1,716	1,031
	1,089	136,426	137,515	22,999
Investment income				
Dividends	140	2,175	2,315	2,234
Deposit account Interest	2,064	420	2,484	773
	2,204	2,595	4,799	3,007
	3,293	139,021	142,314	26,006



**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025**

3. Expenditure On Charitable Activities

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
Education and Relief				
Udayan	-	68,119	68,119	17,462
Southern Health Improvement Samity	-	-	-	105
	0	68,119	68,119	17,567
Governance Costs- independent examination	900	-	900	900
Bank Charges	131	174	305	241
	1,031	68,293	69,324	18,708

4. Fixed Assets Investments

	2025 £	2024 £
Market Value		
At 1 May	61,257	55,825
Purchases	2,315	2,234
Sales/disposals	-	-
Net (loss)/profit on revaluation	(1,019)	3,198
At 30 April	62,553	61,257
Market value represented by investments in:		
Cazenove Charity Multi Asset Fund	62,553	61,257
Original Cost		
Cazenove Charity Multi Asset Fund	33,000	33,000

The investments are held in the name of City of Joy Aid. The charity participates in an alternative investment fund (Fund). The Fund can issue both Income and Accumulation units; the charity has opted for Accumulation units as it stands to benefit from the reinvestment of quarterly distributions into the Fund. The Fund assets comprise ordinary shares or common stock and admitted to official stock exchange listings. As at 30 April 2025 the Fund had no assets outside the UK.

5. Debtors

	2025 £	2024 £
Income tax receivable re Gift Aid	575	476
Accrued interest	372	-
	947	476



**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025**

6. Creditors - Amounts Falling Due Within One Year

	2025 £	2024 £
Accruals	<u>900</u>	<u>900</u>

7. Restricted Funds

7a. Current Year

	At 1 May 2025 £	Income £	Expenditure £	Gains/ (losses) £	Transfers £	At 30 April 2025 £
Udayan – General	68,983	124,458	(53,110)	(957)	-	139,374
Udayan – Fred Kahl Health Centre	826	9,566	(8,470)	-	-	1,922
Udayan – Child Sponsorship	28,721	2,781	(5,457)	-	-	26,045
Udayan – Kitchen Garden Project	2,000	-	-	-	-	2,000
Udayan – Nursing Sponsorship	1,300	-	-	-	-	1,300
Udayan – Needlework	40	-	-	-	-	40
Udayan – Tathagatha Roy	0	2,216	(1,256)	-	-	960
	<u>101,870</u>	<u>139,021</u>	<u>(68,293)</u>	<u>(957)</u>	<u>0</u>	<u>171,641</u>

7b. Prior Year

	At 1 May 2024 £	Income £	Expenditure £	Gains/ (losses) £	Transfers £	At 30 April 2024 £
Udayan – General	48,816	17,274	(112)	3,005	-	68,983
Udayan – Fred Kahl Health Centre	7,109	3,475	(9,758)	-	-	826
Udayan – Child Sponsorship	32,225	2,861	(6,365)	-	-	28,721
Udayan – Kitchen Garden Project	2,000	-	-	-	-	2,000
Udayan – Nursing Sponsorship	1,300	-	-	-	-	1,300
Udayan – Needlework	40	-	-	-	-	40
Udayan – Wall	807	14	(821)	-	-	0
Southern Health Improvement Samity	102	3	(105)	-	-	0
	<u>92,399</u>	<u>23,627</u>	<u>(17,161)</u>	<u>3,005</u>	<u>0</u>	<u>101,870</u>

Descriptions of the restricted funds are as follows:

Udayan fund provides support to Udayan, a residential centre for the rehabilitation of leprosy patients' children. The centre was founded by Revd. J.G. Stevens, OBE on 25 March 1970. The project is a non-government organisation working towards the care and development of children with a leprosy background.



**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025**

8. Unrestricted Funds

8a. Current Year	At 1 May 2024 £	Income £	Expenditure £	Gains/ (losses) £	Transfers £	At 30 April 2025 £
General fund	14,301	3,293	(1,031)	(62)	-	16,501

8b. Prior Year	At 1 May 2023 £	Income £	Expenditure £	Gains/ (losses) £	Transfers £	At 30 April 2024 £
General fund	13,276	2,379	(1,547)	193	-	14,301

9. Related Party Transactions

There have been no related party transactions during the year.

All trustees continue to give their time voluntarily and received £nil (2024: £nil) remuneration or other benefits.

Expenses paid to trustees were £nil (2024: £nil).

City of Joy Aid, UK no longer functions in conjunction with any other organisation.

CITY OF JOY AID, UK

England & Wales - Charity number 1080812

Accounts



CITY OF JOY AID, UK

Annual Report and Financial Statements

for the year ended 30 April 2024

Charity Commission Registration: 1080812

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**LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 30 APRIL 2024**

Charity Name	City of Joy Aid, UK														
Principal Address	1 The Grove, Parkfield, Latimer, Buckinghamshire, HP5 1UE.														
Charity Registration	1080812														
Governing Document	At the initiative of the French writer, Dominique Lapierre, the charity was established under a trust deed, dated 1 February 2000, as amended by resolution dated 23 March 2013.														
Objectives	<p>1) The Trustees shall hold the capital and income of the Trust Fund upon trust for the fulfilment of the objectives of the Charity, which are as outlined below:</p> <p>a) The advancement of education and the relief of the inhabitants of India who are suffering hardship and /or illness as a result of local or national disaster or by reason of their social and economic conditions and are in need of assistance including but without prejudice to the generality of the foregoing establishing and granting aid to educational institutions providing medical care and aid providing physical rehabilitation food and clothing. The trustees may grant relief to such inhabitants through the agency of other charities.</p> <p>b) Any other purposes as shall be exclusively charitable according to the law of England and Wales in such share and proportion as they shall think fit and the following provisions of this deed shall take effect subject to and only so far as consistent with such purposes.</p> <p>2) Provided always that the trust fund and any income therefrom shall not be applied directly or indirectly for any object or purposes other than those specified in clause 3.1 above and shall not be used for the benefit of any particular religious community or caste for any purpose which is of a religious nature or with any distinction as to caste religion race creed or sex.</p>														
Trustees	<p>The Trustees who served during the year or who were serving at the date of this report were:</p> <table><tr><td>John Arthur Coo</td><td>Resigned 9 February 2024</td></tr><tr><td>Patricia Ann Devlin (Secretary)</td><td>Appointed 9 February 2024</td></tr><tr><td>Rev Liam Stephen Lynch</td><td>Appointed 9 February 2024</td></tr><tr><td>Christopher John Mann (Chair)</td><td></td></tr><tr><td>Rowan Elaine Pugsley</td><td>Appointed 9 February 2024</td></tr><tr><td>Kathryn Margaret Spink</td><td>Resigned 9 February 2024</td></tr><tr><td>Caroline Susan Weldon</td><td>Resigned 9 February 2024</td></tr></table>	John Arthur Coo	Resigned 9 February 2024	Patricia Ann Devlin (Secretary)	Appointed 9 February 2024	Rev Liam Stephen Lynch	Appointed 9 February 2024	Christopher John Mann (Chair)		Rowan Elaine Pugsley	Appointed 9 February 2024	Kathryn Margaret Spink	Resigned 9 February 2024	Caroline Susan Weldon	Resigned 9 February 2024
John Arthur Coo	Resigned 9 February 2024														
Patricia Ann Devlin (Secretary)	Appointed 9 February 2024														
Rev Liam Stephen Lynch	Appointed 9 February 2024														
Christopher John Mann (Chair)															
Rowan Elaine Pugsley	Appointed 9 February 2024														
Kathryn Margaret Spink	Resigned 9 February 2024														
Caroline Susan Weldon	Resigned 9 February 2024														
Key Management Personnel	Those in charge of directing, controlling, running and operating the Charity on a day to day basis are the Trustees.														
Bankers	HSBC 90 Eden Street Kingston upon Thames Surrey KT1 1DJ														
Independent Examiner	John Helm ACA Tandem Accounting Limited 17 Heathville Road London N19 3AL														
Solicitors	Charles Russell Speechly LLP 6 St Andrew Street London EC4A 3LX														



REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2024

The Trustees submit their report and the financial statements of the Charity for the year ended 30 April 2024. The financial statements have been prepared in the format prescribed by the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP2019) and the Financial Reporting Standard 102 (FRS 102). The legal and administrative information set out earlier in this document forms part of this report.

1. Structure, Governance & Management

1.1 The Trustees

Responsibility for the overall management and organisation of the trust rests with the trustees who meet at least once a year. At the trustees' meetings, the trustees agree the broad strategy and areas of activity for the trust, including consideration of grant making, investment, reserves and risk management policies and performance.

The trust is required to have either no less than three trustees or a corporate trustee. The statutory power of appointing new or additional trustees is vested in the settlor, Dominique Lapierre, during his lifetime. Due to ill health, Dominique Lapierre resigned as trustee on 1 February 2013. As a consequence, existing trustees have the power to appoint replacement trustees under s36 of the Trustees Act 1925. Recruitment has been and, in the foreseeable future, will be from persons already conversant with the work of the charity and subject to the agreement of the majority of the existing trustees.

On 9 February 2024, John Coe, Kathryn Spink and Caroline Weldon resigned as trustees having collectively served as trustees for 60 years. Kathryn and John were two of the original trustees when the charity was formed back in 2000, and Caroline joined the board in 2013. The board of trustees are extremely grateful to them for their service to City of Joy Aid, UK and wish them a very happy retirement. They are replaced by Patricia Devlin, Liam Lynch and Rowan Pugsley who have received an induction to ensure they are fully aware of the workings of the trust ahead of their appointment.

The Board of Trustees appointed Kathryn Spink as the charity's patron upon her retirement as a trustee on 9 February 2024.

1.2 Risk Management

The trustees are committed to regularly reviewing their internal financial controls in the context of the Charity Commission's checklist.

The greatest risk to which the charity is exposed continues to be the misuse of money within India. After four years' where none of the trustees were able to visit Udayan and any other recipients of grant money to ensure the correct use of funds due to the pandemic, two trustees visited both Udayan and ICOD in February 2024 and were satisfied with both NGOs. The trustees continue to take particular care to verify proper use of any grants throughout the year and are in very close contact with the administrator and Chair of the Governing Body.

2. Objectives, Activities & Strategies

Objectives and aims

The objective and aims of the charity are the advancement of education and the relief of the inhabitants of India who are suffering hardship and/or illness as a result of local or national disaster or by reason of their social and economic conditions and are in need of assistance. This includes, within the terms of the trust deed, the granting of aid to educational institutions, providing medical care and aid, physical rehabilitation, food and clothing. The trustees may grant this relief through the agencies of other charities.

Public benefit

The trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission. The trustees have referred to the recommendations contained in the Charity Commission's general guidance on public benefit when reviewing the trust's aims and objectives and in settling the grant-making policy for the year.

Grant-making

A total of £17,567 (2023: £22,326) was paid out in grants during the year.



**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 APRIL 2024**

Grants were made to Udayan for the annual budget of the Fred Kahl Health Centre which provides the health care for all 280 children in Udayan's care including check-ups by health care professionals, medication, treatment, toiletries and related staffing costs. In addition, the charity purchased paint to enable the students of St Joan of Arc Catholic School who visited Udayan in February to paint the wall at Udayan which was rebuilt in 2020.

A donation to Southern Health Improvement Samity made by a UK based donor was also passed on.

During their visit in February, the trustees identified a number of areas of Udayan which required financial support to improve and/or replace and look for donors and grants to make this possible in the forthcoming year.

3. Achievements and Performance

The charity is not committed to any specific achievement or objectives other than to maximize funds raised for the purposes set down in its governing document, and it has been made clear that, in the light of the current economic climate and dwindling income from Dominique Lapierre's books, City of Joy Aid, UK cannot be held exclusively responsible for meeting the home's budget.

Fundraising activities

Regular supporters have continued to provide some funds, and considerable effort has been put into maintaining constructive relations with major donors, but actual funding events have been regrettably lacking again this year. One of the primary venues for fundraising events, i.e. the hall at St Joan of Arc Catholic School, Rickmansworth has been subject to major and protracted rebuilding work. The trustees have, however, managed to continue their financial maintenance of the Fred Kahl Health Centre and are hopeful that with the return of students from St Joan of Arc Catholic School to Udayan, the reopening of their school hall and an injection of new life into the board of trustees, support for Udayan will be revitalised.

The trustees are grateful to a donor who passed away in 2022 and left a gift of £12,000 in his will for Udayan.

4. Financial Review

4.1 Financial Activity and Financial Position

The Statement of Financial Activities and Balance Sheet can be found on pages 8 and 9 respectively. The Charity's reserves increased by £10,496 (2023 – decreased by £9,458) during the year. The Balance Sheet shows total net assets of £116,171 (2023: £105,675). The main assets remain the cash and bank deposits and the bond fund investments.

Included in total funds are amounts totalling £101,870 (2023: £92,399) which are restricted. These balances have either been raised for, and their use restricted to, specific purposes, or they comprise donations subject to donor-imposed conditions. Full details of these restricted funds can be found in note 8 to the accounts together with an analysis of movements in the year.

4.2 Principal funding sources

The trust's work is entirely reliant on income from public donations and associated gift aid.

The charity was set up in the first instance to act as a conduit for funds donated as a result of the reading of Dominique Lapierre's books. Donations this year came from visitors to the charity and other related websites, or through personal contacts.

4.3 Investment policy and objectives

The trustees have the power to invest trust monies in any property or investments of whatever nature and wherever situated, as they shall in their absolute discretion think fit. The financial objective is primarily to transfer donated funds expeditiously to India for the purposes for which the money has been given, always provided the trustees can be confident that the money is being placed in the hands of fit and proper persons. Any funds, which have not been remitted to India, are transferred from the charity's ordinary HSBC Community account to a Business Money Manager account to accumulate interest.



REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2024

The money invested in the Schroders Growth Trust for Charities is held with a view primarily to safeguarding the future of Udayan.

4.3 Reserves Policy

Although City of Joy Aid, UK has no specific long-term commitments, the trustees are, however, mindful of the challenges to raise funds and continue their support of Udayan and the Fred Kahl Health Centre in particular, in an increasingly insecure atmosphere.

The reserves policy is, therefore, reviewed annually by the trustees who, in the light of the objective to generate the best financial return within an acceptable (i.e. low) level of risk, continue to believe it right to maintain the investment in the Schroders Growth Trust for Charities. This is a Charity Commission authorised Common Investment Fund which, although subject to the fluctuations of the stock market, aims to provide long-term capital growth by investing mainly in UK equities, and which continues to serve City of Joy Aid, UK well.

The Trustees have examined the requirements for free reserves. The Trustees consider that, given the nature of the Charity's work, free reserves should be equivalent to approximately 12 months' routine general fund expenditure plus committed future expenditure on other projects, where applicable and where funds permit. The Trustees are of the opinion that this provides sufficient flexibility to cover temporary shortfalls in incoming resources and will allow the Charity to cope and respond to unforeseen emergencies whilst specific action plans are implemented.

At 30 April 2024 the Charity had net free reserves of £9,100 (2023: £9,892) as follows:

	2024 £	2023 £
Total reserves	116,171	105,675
Less: restricted funds	(101,870)	(92,399)
Less: unrestricted fixed asset investments	(5,201)	(3,384)
Free reserves	9,100	9,892
Free reserves requirement: 12 months' budgeted routine expenditure	1,200	1,200

5. Plans for Future Periods

The Board of Trustees looks to 2024-25 with a renewed enthusiasm with new board members. As travel to India can now resume and trips from St Joan of Arc Catholic School have restarted together with the development of their new school hall imminent, the trustees are hopeful that this will lead to additional fundraising activities with support of local primary schools getting involved. A tenth trip is planned for February 2025, twenty years after the first trip back in 2005.

The trustees continue to engage with donors and look for new donors and grant making organisations to continue to support the Fred Kahl Health Centre and other projects identified during the visit in February. This includes, but not limited to:

- a replacement bus for one which is due to come to the end of its 15-year useful life,
- refurbishment of the kitchen, and
- additional repairs to areas of the boundary wall which have fallen as a result of the monsoon.

Finally, City of Joy Aid, UK celebrates 25 years of supporting NGOs in India on 1st February 2025.



**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 APRIL 2024**

6. Responsibilities of The Trustees for the Financial Statements

The Trustees are responsible for preparing the report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice. Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its financial activities for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the activities of the Charity will continue.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011. The Trustees 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.

7. Approval

The report of the Trustees was approved by the Board of Trustees on 28 January 2025 and signed on their behalf by:

Christopher J Mann
Trustee & Chair



REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES OF CITY OF JOY AID

I report on the financial statements of City of Joy Aid, UK for the year ended 30 April 2024, set out on pages 8 to 14.

This report is made solely to the Trustees in accordance with section 145 of the Charities Act 2011 (the Act). My independent examination has been undertaken so that I might state to the Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by the law, I do not accept responsibility to anyone other than the Trustees for my independent examination, for this report, or the opinions I have formed.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The Trustees consider that an audit is not required for this (under section 144(2) of the Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under section 145 of the Act);
- To follow the procedures laid down in the General Direction given by the Charity Commission (under section 145(5)(b) of the 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 Commissioners. 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 I do not express an audit opinion on the accounts.

INDEPENDENT EXAMINER'S STATEMENT

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

John Helm ACA

28 January 2025



**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 APRIL 2024**

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	2	1,471	21,528	22,999	1,224	14,448	15,672
Investments		908	2,099	3,007	320	2,002	2,322
Total Income		2,379	23,627	26,006	1,544	16,450	17,994
Expenditure on:							
Charitable activities	3	1,547	17,161	18,708	1,711	21,390	23,101
Total Expenditure		1,547	17,161	18,708	1,711	21,390	23,101
Net gains/(losses) on investments		193	3,005	3,198	(263)	(4,088)	(4,351)
Net income		1,025	9,471	10,496	(430)	(9,028)	(9,458)
Net movement in funds		1,025	9,471	10,496	(430)	(9,028)	(9,458)
Total funds brought forward		13,276	92,399	105,675	13,706	101,427	115,133
Total funds carried forward		14,301	101,870	116,171	13,276	92,399	105,675


**BALANCE SHEET
AS AT 30 APRIL 2024**

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Fixed Assets					
Investments	4	5,201	56,056	61,257	55,825
		5,201	56,056	61,257	55,825
Current Assets					
Debtors	5	75	401	476	965
Cash At Bank And In Hand		9,925	45,413	55,338	49,425
		10,000	45,814	55,814	50,390
Creditors - Amounts Falling Due Within One Year	6	900	-	900	540
Net Current Assets		9,100	45,814	54,914	49,850
Net Assets		14,301	101,870	116,171	105,675
Represented by:					
Restricted Income Funds	7	-	101,870	101,870	92,399
Unrestricted Income Funds	8	14,301	-	14,301	13,276
Total Funds		14,301	101,870	116,171	105,675

The financial statements were approved by the Board of Trustees on 28 January 2025 and signed on its behalf by:

Christopher J Mann
Trustee & Chair

Patricia A Devlin
Trustee & Secretary



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2024

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of accounting

The financial statements have been prepared under the Charities Act 2011 and in accordance with the Charities Statement of Recommended Practice (SORP2019) and the Financial Reporting Standard 102 (FRS102). The financial statements are drawn up on the historical cost basis of accounting.

The financial statements include all transactions, assets and liabilities for which the Charity is responsible in law.

The Charity meets the definition of a public benefit entity under FRS 102.

Going Concern

There are no material uncertainties about the Charity's ability to continue as a going concern and accordingly the accounts have been drawn up on a going concern basis.

Income recognition

Voluntary income and donations (including legacies) are accounted for once the Charity has entitlement to the income, it is probable the income will be received and the amount of income receivable can be reliably measured. Income from the recovery of tax on gift aided donations is accounted for in the period to which the relevant donation is received. Grant income is recognised on a receivable basis.

Interest on funds held on deposit is accrued. Dividends receivable from investments are accounted for when received.

Expenditure recognition

Expenditure is accrued as soon as a liability is considered probable, and the amount of obligation can be measured reliably. Longer term liabilities are discounted to present value. The Charity is not registered for VAT and accordingly expenditure includes VAT where appropriate.

Charitable expenditure includes those costs in fulfilling the Charity's principal objects, as outlined in the Report of the Trustees. These governance costs which comprise all costs involving the public accountability of the Charity and its compliance with regulation and good practice. These costs include costs related to the independent examination and legal fees.

Grants offered subject to conditions which have not been met at the year-end date are noted as a commitment but not accrued as expenditure.

Taxation

As a charity, the Charity is exempt from tax on income and gains falling within the provisions of the Corporation Taxes Act 2010 or the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen on the Charity.

Fixed Asset Investments

Monies invested in a common investment fund, which mainly invests in United Kingdom equities, are considered freely tradable and are included at the market valuation at the balance sheet date. Realised and unrealised gains and losses on investments are reflected through the Statement of Financial Activities.

Debtors

Debtors are included at the settlement amount due. Prepayments are valued at the amount prepaid.



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2024

1. Accounting Policies (continued)

Cash at bank and in hand

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

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation arising 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 recognised at their settlement amount. Provisions have been calculated at the best estimate of the settlement amount and discounted to present value at the reporting date.

Fund accounting

The funds held by the charity are either:

- Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.
- Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2. Income

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Donations and legacies				
Donations	1,196	20,772	21,968	14,707
Gift Aid - Income tax reclaimed	275	756	1,031	965
	<hr/> 1,471	<hr/> 21,528	<hr/> 22,999	<hr/> 15,672
Investment income				
Dividends	135	2,099	2,234	2,131
Deposit account Interest	773	-	773	191
	<hr/> 908	<hr/> 2,099	<hr/> 3,007	<hr/> 2,322
	<hr/> 2,379	<hr/> 23,627	<hr/> 26,006	<hr/> 17,994



**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2024**

3. Expenditure On Charitable Activities

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Education and Relief				
ICOD	-	-	-	1,000
Udayan	500	16,962	17,462	21,326
Southern Health Improvement Samity	-	105	105	-
	500	17,067	17,567	22,326
Governance Costs- independent examination	900	-	900	540
Bank Charges	147	94	241	235
	1,547	17,161	18,708	23,101

4. Fixed Assets Investments

	2024 £	2023 £
Market Value		
At 1 May	55,825	58,045
Purchases	2,234	2,131
Sales/disposals	-	-
Net (loss) profit on revaluation	3,198	(4,351)
At 30 April	61,257	55,825
Market value represented by investments in:		
Cazenove Charity Multi Asset Fund	61,257	55,825
Original Cost		
Cazenove Charity Multi Asset Fund	33,000	33,000

The investments are held in the name of City of Joy Aid. The charity participates in an alternative investment fund (Fund). The Fund can issue both Income and Accumulation units; the charity has opted for Accumulation units as it stands to benefit from the reinvestment of quarterly distributions into the Fund. The Fund assets comprise ordinary shares or common stock and admitted to official stock exchange listings. As at 30 April 2024, the Fund had no assets outside the UK.

5. Debtors

	2024 £	2023 £
Income tax receivable re Gift Aid	476	965



**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2024**

6. Creditors - Amounts Falling Due Within One Year

	2024 £	2023 £
Accruals	900	540

7. Restricted Income Funds

7a. Current Year

	At 1 May 2024 £	Income £	Expenditure £	Gains/ (losses) £	Transfers £	At 30 April 2024 £
Udayan – General	48,816	17,274	(112)	3,005	-	68,983
Udayan – Fred Kahl Health Centre	7,109	3,475	(9,758)	-	-	826
Udayan – Child Sponsorship	32,225	2,861	(6,365)	-	-	28,721
Udayan – Kitchen Garden Project	2,000	-	-	-	-	2,000
Udayan – Nursing Sponsorship	1,300	-	-	-	-	1,300
Udayan – Needlework	40	-	-	-	-	40
Udayan – Wall	807	14	(821)	-	-	0
Southern Health Improvement Samity	102	3	(105)	-	-	0
	92,399	23,627	(17,161)	3,005	0	101,870

7b. Prior Year

	At 1 May 2023 £	Income £	Expenditure £	Gains/ (losses) £	Transfers £	At 30 April 2023 £
Udayan – General	46,983	5,985	(64)	(4,088)	-	48,816
Udayan – Fred Kahl Health Centre	10,597	7,075	(10,563)	-	-	7,109
Udayan – Child Sponsorship	39,700	3,288	(10,763)	-	-	32,225
Udayan – Kitchen Garden Project	2,000	-	-	-	-	2,000
Udayan – Nursing Sponsorship	1,300	-	-	-	-	1,300
Udayan – Needlework	40	-	-	-	-	40
Udayan – Wall	807	-	-	-	-	807
Southern Health Improvement Samity	-	102	-	-	-	102
	101,427	16,450	(21,390)	(4,088)	0	92,399

Descriptions of the restricted funds are as follows:

Udayan fund provides support to Udayan, a residential centre for the rehabilitation of leprosy patients' children. The centre was founded by Revd. J.G. Stevens, OBE on 25 March 1970. The project is a non-government organisation working towards the care and development of children with a leprosy background.



**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2024**

8. Unrestricted Income Funds

8a. Current Year	At 1 May 2023 £	Income £	Expenditure £	Gains/ (losses) £	Transfers £	At 30 April 2024 £
General fund	13,276	2,379	(1,547)	193	-	14,301

8b. Prior Year	At 1 May 2022 £	Income £	Expenditure £	Gains/ (losses) £	Transfers £	At 30 April 2023 £
General fund	13,706	1,544	(1,711)	(263)	-	13,276

9. Related Party Transactions

There have been no related party transactions during the year.

All trustees continue to give their time voluntarily and received £nil (2023: £nil) remuneration or other benefits.

Expenses paid to trustees were £nil (2023: £nil).

City of Joy Aid, UK no longer functions in conjunction with any other organisation.

CITY OF JOY AID, UK

England & Wales - Charity number 1080812

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2022
FOR
CITY OF JOY AID, UK**

**Cheeld Wheeler & Co
Chartered Certified Accountants
Redhill Chambers
2d High Street
Redhill
Surrey
RH1 1RJ**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2022**

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 APRIL 2022**

The trustees present their report with the financial statements of the charity for the year ended 30 April 2022. 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 (FRS 102).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objective and aims of the charity are the advancement of education and the relief of the inhabitants of India who are suffering hardship and/or illness as a result of local or national disaster or by reason of their social and economic conditions and are in need of assistance. This includes, within the terms of the trust deed, the granting of aid to educational institutions, providing medical care and aid, physical rehabilitation, food and clothing. The trustees may grant this relief through the agencies of other charities.

Public benefit

The trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission. The trustees have referred to the recommendations contained in the Charity Commission's general guidance on public benefit when reviewing the trust's aims and objectives and in settling the grant-making policy for the year.

Grant-making

A total of £22,165 was paid out in grants during the year.

COVID 19 and a super cyclone in 2021 meant that the people in the Bengal area were in particular difficulty this year. On 25th May £1,000 was therefore sent to ICOD to assist with daily expenses. A total of £21,165 was sent to Udayan. Of this £1,250 was for solar panelling for the Fred Kahl Health Centre, £1,315 was for windows, painting and shutters of the Udayan Vidyalaya and the remainder was for its budget.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity is not committed to any specific achievement or objectives other than to maximize funds raised for the purposes set down in its governing document, and it has been made clear that, in the light of the dwindling income from Dominique Lapierre's books, and the closure of the French foundation, City of Joy Aid, UK cannot be held exclusively responsible for meeting the home's budget. The trustees have, however, managed to provide for the expenses of the Fred Kahl Health Centre. It is moreover hoped that the addition of solar panels to the health centre will help to reduce running costs.

The facilities for volunteers to stay at Udayan have still not really been used because of the impossibility of travelling to India.

Fundraising activities

Because of the pandemic and restrictions on travel and socializing it was not possible to hold fundraising events. Regular supporters continued to provide some funds.

FINANCIAL REVIEW

Financial position

The charity's financial position is reviewed at the trustees' meeting held to approve the annual accounts.

The trust made a net surplus in the year of £7,626 (2021 - £12,479). As at the year end, the trust had free resources of £13,706 (2021 - £11,251) and restricted funds of £101,427 (2021 - £100,871).

Principal funding sources

The trust's work is entirely reliant on income from public donations and associated gift aid. The charity was set up in the first instance to act as a conduit for funds donated as a result of the reading of Dominique Lapierre's books. Donations this year came from visitors to the charity's and other related websites, or through personal contacts.

Investment policy and objectives

The trustees have the power to invest trust monies in any property or investments of whatever nature and wherever situated, as they shall in their absolute discretion think fit. The financial objective is primarily to transfer donated funds expeditiously to India for the purposes for which the money has been given, always provided the trustees can be confident that the money is being placed in the hands of fit and proper persons. Any funds, which have not been remitted to India, are transferred from the charity's ordinary HSBC Community account to a Business Money Manager account to accumulate some interest.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 APRIL 2022**

The money invested in the Schroders Growth Trust for Charities is held with a view primarily to safeguarding the future of Udayan.

Reserves policy

City of Joy Aid, UK has no specific long-term commitments. The trustees are, however, mindful of the challenges to raise funds and continue their support of Udayan and the Fred Kahl Health Centre in particular, in an increasingly insecure atmosphere.

The reserves policy is, therefore, reviewed annually by the trustees who, in the light of the objective to generate the best financial return within an acceptable i.e. low level of risk, continue to feel it right to maintain the investment in the Schroders Growth Trust for Charities, a Charity Commission authorised Common Investment Fund which, although subject to the fluctuations of the stock market, aims to provide long-term capital growth by investing mainly in UK equities, and which has to date served COJA UK well.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

At the initiative of the French writer, Dominique Lapiere, the charity was established under a trust deed, dated 1 February 2000, as amended by resolution dated 23 March 2013.

Recruitment and appointment of new trustees

The trust is required to have either no less than three trustees or a corporate trustee. The statutory power of appointing new or additional trustees is vested in the settlor, Dominique Lapiere, during his lifetime. Due to ill health, Dominique Lapiere resigned as trustee on 1 February 2013. As a consequence, existing trustees have the power to appoint replacement trustees under s36 of the Trustees Act 1925. Recruitment has been and, in the foreseeable future, will be from persons already conversant with the work of the charity and subject to the agreement of the majority of the existing trustees.

Organisational structure

Responsibility for the overall management and organisation of the trust rests with the trustees who meet at least once a year. At the trustees' meetings, the trustees agree the broad strategy and areas of activity for the trust, including consideration of grant making, investment, reserves and risk management policies and performance.

Induction and training of new trustees

All existing trustees are fully aware of the workings of the trust and the induction and training of new trustees would follow a similar line before their assumption of a full part in the trust.

Related parties

City of Joy Aid, UK no longer functions in conjunction with any other organisation.

Risk management

The trustees are committed to regularly reviewing their internal financial controls in the context of the Charity Commission's checklist.

The greatest risk to which the charity is exposed continues to be the misuse of money within India. Under normal circumstances one or more of the trustees visit Udayan and any other recipient of grant money to ensure the correct use of funds. This was not possible this year. The trustees have, however, continued to take particular care to verify proper use of any grants with the checking of the receipts and photographic evidence.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 APRIL 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1080812

Principal address
Coachman's Cottage
Horsham Road
Holmwood
Dorking
Surrey
RH5 4LZ

Trustees
Ms K M Spink
Mr J A Coe
Mrs C S Weldon
Mr C J Mann

All trustees continue to give their time voluntarily and receive no remuneration or other benefits.

Independent examiner
D P Wheeler FCCA
Cheeld Wheeler & Co
Chartered Certified Accountants
Redhill Chambers
2d High Street
Redhill
Surrey
RH1 1RJ

Solicitors
Charles Russell
Speechly LLP
6 St Andrew Street
London
EC4A 3LX

Bankers
HSBC
90 Eden Street
Kingston upon Thames
Surrey
KT1 1DJ

The charity's website address is www.cityofjoyaiduk.org.

EVENTS SINCE THE END OF THE YEAR

Information relating to events since the end of the year is given in the notes to the financial statements.

Approved by order of the board of trustees on 19/10/22 signed on its behalf by:



Ms K M Spink - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

CITY OF JOY AID, UK

Independent examiner's report to the trustees of City of Joy Aid, UK

I report to the charity trustees on my examination of the accounts of the City of Joy Aid, UK (the Trust) for the year ended 30 April 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

David Wheeler

David Wheeler FCCA
Cheeld Wheeler & Co
Chartered Certified Accountants
Redhill Chambers
2d High Street
Redhill
Surrey
RH1 1RJ

Date: *17 October 2022*

CITY OF JOY AID, UK
STATEMENT OF FINANCIAL ACTIVITIES
As 30 APRIL 2022

	Notes	Unrestricted fund £	Restricted fund £	30.4.22 Total funds £	30.4.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		11,155	17,046	28,201	28,407
Investment income	2	126	1,877	2,003	1,904
Total income		11,281	18,923	30,204	30,311
EXPENDITURE ON Charitable activities					
Education and relief	3	3,565	18,600	22,165	28,502
Other		664	34	698	615
Total expenditure		4,229	18,634	22,863	29,117
Net gains / (losses) on investments		18	267	285	11,285
NET INCOME		7,070	556	7,626	12,479
RECONCILIATION OF FUNDS					
Total funds brought forward		6,636	100,871	107,507	95,028
TOTAL FUNDS CARRIED FORWARD		13,706	101,427	115,133	107,507

CONTINUING OPERATIONS

All income and expenditure have arisen from continuing activities.

The notes form part of these financial statements

CITY OF JOY AID, UK

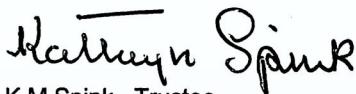
**BALANCE SHEET
AS AT 30 APRIL 2022**

	Notes	Unrestricted fund £	Restricted fund £	30.4.22 Total funds £	30.4.21 Total funds £
FIXED ASSETS					
Investments	6	3,518	54,527	58,045	55,762
CURRENT ASSETS					
Debtors	7	350	866	1,216	1,680
Cash at bank		<u>10,348</u>	<u>46,034</u>	<u>56,382</u>	<u>50,545</u>
		10,698	46,900	57,598	52,225
CREDITORS					
Amounts falling due within one year	8	510	-	510	480
NET CURRENT ASSETS		<u>10,188</u>	<u>46,900</u>	<u>57,088</u>	<u>51,745</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		13,706	101,427	115,133	107,507
NET ASSETS		<u>13,706</u>	<u>101,427</u>	<u>115,133</u>	<u>107,507</u>
FUNDS					
Unrestricted funds	9			13,706	6,636
Restricted funds				101,427	100,871
TOTAL CHARITY FUNDS				<u>115,133</u>	<u>107,507</u>

The financial statements were approved by the Board of Trustees on 19/10/22 and were signed on its behalf by:



Mr C J Mann -Trustee



Ms K M Spink –Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year-end date are noted as a commitment but not accrued as expenditure.

Charitable activities

Charitable activities comprise those costs incurred by the charity in the delivery of its objects for its beneficiaries. It includes costs that can be allocated directly to such activities.

Grants

Grants are payments made to third parties in the furtherance of the charitable objects of the charity. Single or multi-year grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and the trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they receive a grant and any condition attaching to the grant is outside of the control of the charity.

Governance costs

Governance costs are those incurred in connection with enabling the charity to comply with external regulation, constitutional and statutory requirements and in providing support to the trustees in the discharge of their statutory duties.

Taxation

The charity is exempt from tax on its charitable activities. The trustees consider all incoming resources are for charitable activities.

The charity is not registered for VAT. The trustees consider the charity's sources of income are exempt from VAT. For this reason, it is unable to recover input VAT it suffers on purchased goods and services and the cost is included within the individual item of expense.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 APRIL 2022**

1. ACCOUNTING POLICIES - continued

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Investments

Monies invested in a common investment fund, which mainly invests in United Kingdom equities, are considered freely tradable and are included at the market valuation at the balance sheet date.

All realised and unrealised gains and losses for the period are recognised in the Statement of Financial Activities.

Investment income is recognised upon receipt and taken to the Statement of Financial Activities in that period.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

Creditors

Creditors 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 are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. INVESTMENT INCOME

	30.4.22	30.4.21
	£	£
Dividends receivable	1,997	1,885
Deposit account interest	6	19
	<u>2,003</u>	<u>1,904</u>

3. GRANTS PAYABLE

	30.4.22	30.4.21
	£	£
Education and relief	<u>22,165</u>	<u>28,502</u>

The total grants paid during the year were as follows:

	30.4.22	30.4.21
	£	£
ICOD	1,000	2,500
Udayan residential centre	21,165	26,002
	<u>22,165</u>	<u>28,502</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 APRIL 2022**

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2022 nor for the year ended 30 April 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2022 nor for the year ended 30 April 2021.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 30 APRIL 2021**

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	888	27,519	28,407
Investment income	133	1,771	1,904
Total	<u>1,021</u>	<u>29,290</u>	<u>30,311</u>
EXPENDITURE ON Charitable activities			
Education and relief	2,500	26,002	28,502
Other	615	-	615
Total	<u>3,115</u>	<u>26,002</u>	<u>29,117</u>
Net gains/(losses) on investments	684	10,601	11,285
NET(DEFICIT)/ INCOME	<u>(1,410)</u>	<u>13,889</u>	<u>12,479</u>
Transfers between funds	-	-	-
Net movement in funds	<u>(1,410)</u>	<u>13,889</u>	<u>12,479</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	8,046	86,982	95,028
TOTAL FUNDS CARRIED FORWARD	<u><u>6,636</u></u>	<u><u>100,871</u></u>	<u><u>107,507</u></u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 APRIL 2022**

6. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 May 2021	49,694
Additions	<u>1,998</u>
At 30 April 2022	<u>51,692</u>
PROVISIONS	
Provision at 1 May 2021	6,068
Revaluation adjustments	<u>285</u>
At 30 April 2022	<u>6,353</u>
NET BOOK VALUE	
At 30 April 2022	<u>58,045</u>
At 30 April 2021	<u>55,762</u>

The charity participates in an alternative investment fund (Fund). The Fund can issue both Income and Accumulation units; the charity has opted for Accumulation units as it stands to benefit from the reinvestment of quarterly distributions into the Fund. The Fund assets comprise ordinary shares or common stock and admitted to official stock exchange listings. As at 30 April 2021, the Fund had no assets outside the UK.

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.22 £	30.4.21 £
Other debtors	<u>1,216</u>	<u>1,680</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.22 £	30.4.21 £
Other creditors	<u>510</u>	<u>480</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 APRIL 2022**
9. MOVEMENT IN FUNDS

	At 1.5.21	Net movement in funds	At 30.4.22
	£	£	£
Unrestricted funds			
General fund	6,636	7,070	13,706
Restricted funds			
Udayan - general	40,339	6,644	46,983
Udayan - Fred Kahl Health Centre	18,156	(7,559)	10,597
Udayan - child sponsorship	38,229	1,471	39,700
Udayan - kitchen garden project	2,000	0	2,000
Udayan - nursing sponsorship	1,300	0	1,300
Udayan - needle work	40	0	40
Udayan - wall fund	807	0	807
	<u>100,871</u>	<u>556</u>	<u>101,427</u>
TOTAL FUNDS	<u><u>107,507</u></u>	<u><u>7,626</u></u>	<u><u>115,133</u></u>

Net movement in funds, included in the above, are as follows:

	Income	Expenditure	Gains and (losses)	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	11,281	4,229	18	7,070
Restricted funds				
Udayan - general	6,377	0	267	6,644
Udayan - Fred Kahl Health Centre	11,075	18,634	-	(7,559)
Udayan - child sponsorship	1,471	-	-	1,471
Udayan - wall fund	-	-	-	-
	<u>30,204</u>	<u>22,863</u>	<u>285</u>	<u>7,626</u>

TOTAL FUNDS

Udayan fund provides support to Udayan, a residential centre for the rehabilitation of leprosy patients' children. The centre was founded by Revd. J.G. Stevens, OBE on 25 March 1970. The project is a non-government organisation working towards the care and development of children with a leprosy background.

10. RELATED PARTY DISCLOSURES

There have been no related party transactions during the year.

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDING 30 APRIL 2022**

	30.4.22 £	30.4.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	27,215	26,727
Gift aid	986	1,680
	<u>28,201</u>	<u>28,407</u>
Investment income		
Dividends receivable	1,997	1,885
Deposit account interest	6	19
	<u>2,003</u>	<u>1,904</u>
Total income	<u>30,204</u>	<u>30,311</u>
EXPENDITURE		
Charitable activities		
Grants payable	22,165	28,502
Support costs		
Management		
Postage and stationery	-	-
Finance		
Bank charges	188	135
Governance costs		
Accountancy & other professional fees	510	480
Total expenditure	<u>22,863</u>	<u>29,117</u>
Net income before gains and losses	7,341	1,194
Realised recognised gains and losses		
Unrealised (losses)/gains on fixed asset investments	285	11,285
Net income	<u>7,626</u>	<u>12,479</u>

This page does not form part of the statutory financial statements

CITY OF JOY AID, UK

England & Wales - Charity number 1080812

Accounts

The trustees present their report with the financial statements of the charity for the year ended 30 April 2021. The trustees have selected 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 (FRS 102).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objective and aims of the charity are the advancement of education and the relief of the inhabitants of India who are suffering hardship and/or illness as a result of total or partial disability or by reason of their social and economic conditions and are in need of assistance. The trustees, within the limits of the trust, seek the granting of aid to educational institutions, providing medical care and other services. The trustees may grant this relief through the agencies of other trustees.

REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2021 FOR CITY OF JOY AID, UK

Public benefit

The trustees confirm that they have complied with the requirements of the Charities Act 2006 and the Charities Commission's guidance on public benefit. The trustees have also taken account of the public benefit objectives and in setting the grant-making policy for the year.

Grant-making

A total of £28,002 was paid in grants during the year.

In July 2020, £26,000 was transferred to Udayan for the purchase of a generator, the purchase of generator battery and for a range of Fred Kati Health Centre.

COVID 19 and a super cyclone meant that the people in the through area were in particular difficulty this year. On 2nd November £2,500 was therefore sent to COCA to assist with daily expenses.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity is not committed to any specific achievement or objectives other than to maximize funds raised for the purposes set down in its governing document, and it has been made clear that, in the light of the declining income from Dominique Lapierre's books, and the closure of the French foundation, City of Joy Aid UK cannot be held exclusively responsible for meeting the home's budget. The trustees are hopeful, however, that COCA UK can continue to provide for the expenses of the Fred Kati Health Centre.

The new facilities for volunteers to stay at Udayan have not really been used because of the impossibility of travelling to India.

Fundraising activities

Because of the pandemic and restrictions on travel and socialising it was not possible to hold fundraising events. Regular mail-outs continued to provide some funds and it was possible to have one church collection.

FINANCIAL REVIEW

Financial position

The charity's financial position is reviewed at the trustees' meeting held to approve the financial accounts.

Principal funding sources

The trust's work is entirely reliant on income from public donations and associated gifts etc. The charity was set up in the first instance to act as a conduit for funds donated as a result of the reading of Dominique Lapierre's books. Through the year came from visitors to the charity and other related activities.

Investment policy and objectives

The trustees have the power to invest trust moneys in such investments of whatever nature and wherever situated, as they shall in their absolute discretion think fit. The trustees are primarily to transfer donated funds expeditiously to India for the purposes for which the money has been given. Provided the trustees can be satisfied that the money is being placed in the hands of fit and proper persons, any moneys which have not been transferred to India, are transferred from the charity's ordinary HSBC Community account to a Business Manager account to accumulate some interest.

The money invested in the Schroders Growth Trust for Charities is held with a view primarily to safeguarding the funds of Udayan.

Cheeld Wheeler & Co
Chartered Certified Accountants
Goodman House
13a West Street
Reigate
Surrey
RH2 9BL

CITY OF JOY AID, UK

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2021

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Detailed Statement of Financial Activities	12

The trustees present their report with the financial statements of the charity for the year ended 30 April 2021. 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 (FRS 102).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objective and aims of the charity are the advancement of education and the relief of the inhabitants of India who are suffering hardship and/or illness as a result of local or national disaster or by reason of their social and economic conditions and are in need of assistance. This includes, within the terms of the trust deed, the granting of aid to educational institutions, providing medical care and aid, physical rehabilitation, food and clothing. The trustees may grant this relief through the agencies of other charities.

Public benefit

The trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission. The trustees have referred to the recommendations contained in the Charity Commission's general guidance on public benefit when reviewing the trust's aims and objectives and in settling the grant-making policy for the year.

Grant-making

A total of £28,502 was paid out in grants during the year.

In July 2020, £26,002 was transferred to Udayan for the reconstruction of the boundary wall, replacement of batteries in the existing solar panels, the purchase of generator battery and for budget of Fred Kahl Health Centre.

COVID 19 and a super cyclone meant that the people in the Bengal area were in particular difficulty this year. On 2nd November £2,500 was therefore sent to ICOD to assist with daily expenses.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity is not committed to any specific achievement or objectives other than to maximize funds raised for the purposes set down in its governing document, and it has been made clear that, in the light of the dwindling income from Dominique Lapierre's books, and the closure of the French foundation, City of Joy Aid, UK cannot be held exclusively responsible for meeting the home's budget. The trustees are hopeful, however, that COJA, UK can continue to provide for the expenses of the Fred Kahl Health Centre.

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The trustees have the power to invest trust monies in any property or investments of whatever nature and wherever situated, as they shall in their absolute discretion think fit. The financial objective is primarily to transfer donated funds expeditiously to India for the purposes for which the money has been given, always provided the trustees can be confident that the money is being placed in the hands of fit and proper persons. Any funds, which have not been remitted to India, are transferred from the charity's ordinary HSBC Community account to a Business Money Manager account to accumulate some interest.

The money invested in the Schroders Growth Trust for Charities is held with a view primarily to safeguarding the future of Udayan.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 APRIL 2021**

Reserves policy

City of Joy Aid, UK has no specific long-term commitments. The trustees are, however, mindful of the challenges to raise funds and continue their support of Udayan and the Fred Kahl Health Centre in particular, in an increasingly insecure atmosphere.

The reserves policy is, therefore, reviewed annually by the trustees who, in the light of the objective to generate the best financial return within an acceptable i.e. low level of risk, continue to feel it right to maintain the investment in the Schroders Growth Trust for Charities, a Charity Commission authorised Common Investment Fund which, although subject to the fluctuations of the stock market, aims to provide long-term capital growth by investing mainly in UK equities, and which has to date served COJA UK well.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

At the initiative of the French writer, Dominique Lapierre, the charity was established under a trust deed, dated 1 February 2000, as amended by resolution dated 23 March 2013.

Recruitment and appointment of new trustees

The trust is required to have either no less than three trustees or a corporate trustee. The statutory power of appointing new or additional trustees is vested in the settlor, Dominique Lapierre, during his lifetime. Due to ill health, Dominique Lapierre resigned as trustee on 1 February 2013. As a consequence, existing trustees have the power to appoint replacement trustees under s36 of the Trustees Act 1925. Recruitment has been and, in the foreseeable future, will be from persons already conversant with the work of the charity and subject to the agreement of the majority of the existing trustees.

Organisational structure

Responsibility for the overall management and organisation of the trust rests with the trustees who meet at least once a year. At the trustees' meetings, the trustees agree the broad strategy and areas of activity for the trust, including consideration of grant making, investment, reserves and risk management policies and performance.

Induction and training of new trustees

All existing trustees are fully aware of the workings of the trust and the induction and training of new trustees would follow a similar line before their assumption of a full part in the trust.

Related parties

City of Joy Aid, UK no longer functions in conjunction with any other organisation.

Risk management

The trustees are committed to regularly reviewing their internal financial controls in the context of the Charity Commission's checklist.

The greatest risk to which the charity is exposed continues to be the misuse of money within India. Under normal circumstances one or more of the trustees visit Udayan and any other recipient of grant money to ensure the correct use of funds. This was not possible during the pandemic. The trustees have, however, taken particular care to verify proper use of any grants with the checking of the receipts and photographic evidence.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 APRIL 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1080812

Principal address
Coachman's Cottage
Horsham Road
Holmwood
Dorking
Surrey
RH5 4LZ

Trustees

Ms K M Spink
Mr J A Coe
Mrs C S Weldon
Mr C J Mann

All trustees continue to give their time voluntarily and receive no remuneration or other benefits.

Independent examiner

D P Wheeler FCCA
Cheeld Wheeler & Co
Chartered Certified Accountants
Goodman House
13a West Street
Reigate
Surrey
RH2 9BL

Solicitors

Charles Russell
Speechly LLP
6 St Andrew Street
London
EC4A 3LX

Bankers

HSBC
90 Eden Street
Kingston upon Thames
Surrey
KT1 1DJ

The charity's website address is www.cityofjoyaiduk.org.

EVENTS SINCE THE END OF THE YEAR

Information relating to events since the end of the year is given in the notes to the financial statements.

Approved by order of the board of trustees on 13/11/21 signed on its behalf by:

Ms K M Spink - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

CITY OF JOY AID, UK

Independent examiner's report to the trustees of City of Joy Aid, UK

I report to the charity trustees on my examination of the accounts of the City of Joy Aid, UK (the Trust) for the year ended 30 April 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

David Wheeler

David Wheeler FCCA
Cheeld Wheeler & Co
Chartered Certified Accountants
Goodman House
13a West Street
Reigate
Surrey
RH2 9BL

Date: 17.11.2021

CITY OF JOY AID, UK
STATEMENT OF FINANCIAL ACTIVITIES
As 30 APRIL 2021

CITY OF JOY AID, UK
BALANCE SHEET
AS AT 30 APRIL 2021

	Notes	Unrestricted fund £	Restricted fund £	30.4.21 Total funds £	30.4.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		888	27,519	28,407	33,347
Investment income	2	133	1,771	1,904	2,095
Total income		<u>1,021</u>	<u>29,290</u>	<u>30,311</u>	<u>35,442</u>
EXPENDITURE ON Charitable activities					
Education and relief	3	2,500	26,002	28,502	19,261
Other		615	-	615	665
Total expenditure		<u>3,115</u>	<u>26,002</u>	<u>29,117</u>	<u>19,916</u>
Net gains / (losses) on investments		684	10,601	11,285	(7,383)
NET (DEFICIT)/INCOME		<u>(1,410)</u>	<u>13,889</u>	<u>12,479</u>	<u>8,143</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		8,046	86,982	95,028	86,885
TOTAL FUNDS CARRIED FORWARD		<u>6,636</u>	<u>100,871</u>	<u>107,507</u>	<u>95,028</u>

CONTINUING OPERATIONS

All income and expenditure have arisen from continuing activities.

The notes form part of these financial statements

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

The notes form part of these financial statements.

Restricted funds can only be used for particular restricted purposes within the objects of the charity, as determined when specified by the donor or when funds are raised for particular restricted purposes.

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

BALANCE SHEET
AS AT 30 APRIL 2021

30.4.21

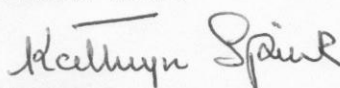
30.4.20

Total
funds
£Total
funds
£

	Notes	Unrestricted fund £	Restricted fund £	30.4.21 Total funds £	30.4.20 Total funds £
FIXED ASSETS					
Investments	6	3,379	52,383	55,762	42,592
CURRENT ASSETS					
Debtors	7	150	1,530	1,680	1,389
Cash at bank		6,089	44,456	50,545	51,527
		6,239	45,986	52,225	52,916
CREDITORS					
Amounts falling due within one year	8	480	-	480	480
NET CURRENT ASSETS		5,759	45,986	51,745	52,436
TOTAL ASSETS LESS CURRENT LIABILITIES		9,138	98,369	107,507	95,028
NET ASSETS		9,138	98,369	107,507	95,028
FUNDS					
Unrestricted funds	9			6,722	8,046
Restricted funds				100,785	86,982
TOTAL CHARITY FUNDS				107,507	95,028

The financial statements were approved by the Board of Trustees on 13/11/21 and were signed on its behalf by:


Mr C J Mann -Trustee


Ms K M Spink -Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year-end date are noted as a commitment but not accrued as expenditure.

Charitable activities

Charitable activities comprise those costs incurred by the charity in the delivery of its objects for its beneficiaries. It includes costs that can be allocated directly to such activities.

Grants

Grants are payments made to third parties in the furtherance of the charitable objects of the charity. Single or multi-year grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and the trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they receive a grant and any condition attaching to the grant is outside of the control of the charity.

Governance costs

Governance costs are those incurred in connection with enabling the charity to comply with external regulation, constitutional and statutory requirements and in providing support to the trustees in the discharge of their statutory duties.

Taxation

The charity is exempt from tax on its charitable activities. The trustees consider all incoming resources are for charitable activities.

The charity is not registered for VAT. The trustees consider the charity's sources of income are exempt from VAT. For this reason, it is unable to recover input VAT it suffers on purchased goods and services and the cost is included within the individual item of expense.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 APRIL 2021

1. ACCOUNTING POLICIES - continued

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Investments

Monies invested in a common investment fund, which mainly invests in United Kingdom equities, are considered freely tradable and are included at the market valuation at the balance sheet date.

All realised and unrealised gains and losses for the period are recognised in the Statement of Financial Activities.

Investment income is recognised upon receipt and taken to the Statement of Financial Activities in that period.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

Creditors

Creditors 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 are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. INVESTMENT INCOME

	30.4.21	30.4.20
	£	£
Dividends receivable	1,885	2,011
Deposit account interest	19	84
	<u>1,904</u>	<u>2,095</u>

3. GRANTS PAYABLE

	30.4.21	30.4.20
	£	£
Education and relief	<u>28,502</u>	<u>19,261</u>

The total grants paid during the year were as follows:

	30.4.21	30.4.20
	£	£
ICOD	2,500	7,600
Udayan residential centre	26,002	11,661
	<u>28,502</u>	<u>19,261</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 APRIL 2021

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2021 nor for the year ended 30 April 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2021 nor for the year ended 30 April 2020.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 30 APRIL 2020

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,483	31,864	33,347
Investment income	402	1,693	2,095
Total	<u>1,885</u>	<u>33,557</u>	<u>35,442</u>
EXPENDITURE ON Charitable activities			
Education and relief	7,600	11,661	19,261
Other	569	86	655
Total	<u>8,169</u>	<u>11,747</u>	<u>19,916</u>
Net gains/(losses) on investments	<u>(2,337)</u>	<u>(5,046)</u>	<u>(7,383)</u>
NET INCOME	<u>(8,621)</u>	<u>16,764</u>	<u>8,143</u>
Transfers between funds	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds	<u>(8,621)</u>	<u>16,764</u>	<u>8,143</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	16,667	70,218	86,885
TOTAL FUNDS CARRIED FORWARD	<u><u>8,046</u></u>	<u><u>86,982</u></u>	<u><u>95,028</u></u>

6. FIXED ASSET INVESTMENTS

	Listed investments	£
MARKET VALUE		
At 1 May 2020	47,809	
Additions	1,885	
At 30 April 2021	<u>49,694</u>	
PROVISIONS		
Provision at 1 May 2020	(5,217)	
Revaluation adjustments	11,285	
At 30 April 2021	<u>6,068</u>	
NET BOOK VALUE		
At 30 April 2021	<u>55,762</u>	
At 30 April 2020	<u>42,592</u>	

The charity participates in an alternative investment fund (Fund). The Fund can issue both Income and Accumulation units; the charity has opted for Accumulation units as it stands to benefit from the reinvestment of quarterly distributions into the Fund. The Fund assets comprise ordinary shares or common stock and admitted to official stock exchange listings. As at 30 April 2021, the Fund had no assets outside the UK.

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.21	30.4.20
	£	£
Other debtors	<u>1,680</u>	<u>1,389</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.21	30.4.20
	£	£
Other creditors	<u>480</u>	<u>480</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 APRIL 2021

9. MOVEMENT IN FUNDS

	At 1.5.20	Net movement in funds	At 30.4.21
	£	£	£
Unrestricted funds			
General fund	8,046	(1,410)	6,636
Restricted funds			
Udayan - general	11,419	28,920	40,339
Udayan - Fred Kahl Health Centre	19,453	(1,297)	18,156
Udayan - child sponsorship	34,673	3,556	38,229
Udayan - kitchen garden project	2,000	0	2,000
Udayan - nursing sponsorship	1,300	0	1,300
Udayan - needle work	40	0	40
Udayan - wall fund	18,097	(17,290)	807
	<u>86,982</u>	<u>13,889</u>	<u>100,871</u>
TOTAL FUNDS	<u>95,028</u>	<u>12,479</u>	<u>107,507</u>

Net movement in funds, included in the above, are as follows:

	Income	Expenditure	Gains and (losses)	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	1,021	3,115	684	(1,410)
Restricted funds				
Udayan - general	21,601	3,282	10,601	28,920
Udayan - Fred Kahl Health Centre	4,103	5,400	-	(1,297)
Udayan - child sponsorship	3,556	-	-	3,556
Udayan - wall fund	30	17,320	-	(17,290)
	<u>30,311</u>	<u>29,117</u>	<u>11,285</u>	<u>12,479</u>
TOTAL FUNDS				

Udayan fund provides support to Udayan, a residential centre for the rehabilitation of leprosy patients' children. The centre was founded by Revd. J.G. Stevens, OBE on 25 March 1970. The project is a non-government organisation working towards the care and development of children with a leprosy background.

10. RELATED PARTY DISCLOSURES

There have been no related party transactions during the year.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDING 30 APRIL 2021

	30.4.21 £	30.4.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	26,727	31,958
Gift aid	1,680	1,388
	<u>28,407</u>	<u>33,346</u>
Investment income		
Dividends receivable	1,885	2,012
Deposit account interest	19	84
	<u>1,904</u>	<u>2,096</u>
Total income	<u>30,311</u>	<u>35,442</u>
EXPENDITURE		
Charitable activities		
Grants payable	28,502	19,261
Support costs		
Management		
Postage and stationery	-	-
Finance		
Bank charges	135	175
Governance costs		
Accountancy & other professional fees	480	480
	<u>29,117</u>	<u>19,916</u>
Net income before gains and losses	1,194	15,526
Realised recognised gains and losses		
Unrealised (losses)/gains on fixed asset investments	11,285	(7,383)
	<u>12,479</u>	<u>8,143</u>

This page does not form part of the statutory financial statements