



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 01/01/2025 Period start date to 31/12/2025 Period end date

Charity name: Jaya Mental Health

Charity registration number: 1159008

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<p>The object of the charity is the relief of sickness and the preservation of health among people living in Nepal, Sri Lanka and other South Asian countries by:</p> <ul style="list-style-type: none">(1) creating and supporting a platform for UK and other trained nurses and allied health professionals to share skills and professional expertise with colleagues in such countries and contributing to the development of informed health work forces in such countries.(2) advancing the education of nurses and allied health professionals in Nepal, Sri Lanka and other Asian countries and fostering sustainable and long-lasting educational programmes which ensure continuous professional development and expertise.(3) promoting the participation of nurses and allied health professionals in the management and delivery of community health care services through the provision of financial assistance, support, education and practical advice.(4) promoting the empowerment of nurses and allied health professionals and supporting their role in developing health care practice and encourage their participation in the shaping of current and future health care policy.
Summary of the main activities in relation to those	Para 1.17 and 1.19	2025 continued to test the resilience of global institutions and communities alike,

<p>purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.</p>	<p>marking another pivotal year in a rapidly shifting international landscape. Conflicts that had persisted for years intensified in parts of the world, from the Ukraine to Sudan’s protracted civil war and displacement crises to ongoing violence in eastern Democratic Republic of the Congo — underscoring how fragility and humanitarian need remain deeply entrenched. The horrific war in Palestine, with the large-scale destruction of civilian life, healthcare infrastructure, and community systems, added another devastating chapter to a world already struggling to cope with cascading humanitarian emergencies.</p> <p>Political instability and social unrest were visible across regions. Tanzania witnessed significant post-election protests, highlighting democratic tensions and the dangers faced by civil society actors. Meanwhile, national elections and political movements continued to shape global governance environments, reflecting widespread demands for accountability, representation, and reform.</p> <p>At the same time, the geopolitical environment for NGOs and international cooperation experienced important disruptions. Major donors reduced humanitarian and development aid budgets, resulting in deep cuts that have direct consequences for the most vulnerable people and communities worldwide. Shifts in foreign aid architecture and policy, including restructuring and uncertainty within long-standing agencies, further challenged the traditional operating landscape and demanded innovative responses from the sector.</p> <p>NGOs also faced emerging operational constraints. New restrictions on international aid workers in conflict-affected zones — including in Gaza — affected the delivery of critical medical and humanitarian services, while broader debates around compliance, security, and access intensified.</p> <p>Despite these pressures, 2025 also saw renewed global advocacy for health and wellbeing. At the United Nations, a landmark health declaration advanced integrated commitments to combat noncommunicable diseases and expand access to mental health care, signalling</p>
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		<p>growing international recognition of mental health as a core component of sustainable development.</p> <p>For the humanitarian and development sector, these global trends crystallised an urgent imperative: to rethink partnership models, strengthen local capacity, and adapt programming to increasingly complex political, social, and economic constraints. Conversations on equitable funding, localisation, and strategic innovation gained traction across major humanitarian forums, reinforcing the importance of sustainable, inclusive approaches.</p> <p>In this demanding environment, Jaya Mental Health remained steadfast in its mission to expand quality mental health care in underserved communities. Building on lessons from the year — and recognising both the challenges and opportunities ahead — we continued to pursue collaborative, context-responsive interventions grounded in partnership, learning, and local leadership.</p> <p>Our beneficiaries in 2025</p> <p>Throughout 2025, Jaya Mental Health’s programmes continued to prioritise three core beneficiary groups:</p> <ul style="list-style-type: none"> • Frontline mental health and allied professionals — including nurses, healthcare workers, social and community workers, psychologists, and other practitioners working across inpatient and community mental health services in low- and middle-income countries, with a particular focus on Nepal. • UK- and Europe-based mental health professionals seeking ethical, reciprocal opportunities to exchange skills, experience, and resources with colleagues working in contexts of constrained infrastructure and limited specialist support. • People affected by mental illness, especially older adults, women, children, and families living in remote and rural areas of South Asia, for whom access to timely, compassionate care remains a daily challenge.
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		<p>Key organisational milestones in 2025</p> <p>In line with Jaya Mental Health's theory of change — grounded in capacity building, partnership, and sustainability — 2025 was a year of strategic consolidation and growth. Our core areas of work focused on:</p> <ul style="list-style-type: none"> • Expanding specialist outreach clinics in rural and mountainous Himalayan regions, ensuring continuity of care for individuals who would otherwise face days of travel to access psychiatric services. • Strengthening the nursing and community mental health workforce, with targeted training for nurses, health assistants, female community health volunteers, and community workers. Particular emphasis was placed on leadership development, inpatient care competencies, and practical skills for managing complex mental health presentations in low-resource settings. • Laying the groundwork for community follow-up and home-visiting models, in response to growing recognition that sustainable recovery does not end at hospital discharge. • Deepening collaborative partnerships with national hospitals, grassroots organisations, and international actors committed to improving mental health systems in South Asia, creating platforms for shared learning, supervision, and service innovation. <p>Throughout the year, Jaya Mental Health's trustees worked collectively to ensure strong governance, accountability, and alignment with the charity's mission. In a time when mental health remains under-prioritised globally, the organisation has continued to advocate for dignity, rights-based care, and locally led solutions — helping build a future in which communities are better equipped to support those living with mental ill-health.</p>
Statement confirming whether the trustees have	Para 1.18	In carrying out their responsibilities and determining the direction of the charity's

had regard to the guidance issued by the Charity Commission on public benefit		work, the trustees have taken care to ensure that Jaya Mental Health's activities serve the public good and remain fully aligned with the Charity Commission's guidance on public benefit.
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Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	Jaya Mental Health's Grant-Making Policy outlines the guiding values, eligibility requirements, and decision-making procedures for awarding grants, and is complemented by three supporting tools: a Grant Application Form, a Grant Approval Letter, and a Grant Monitoring Form.
Policy on social investment including program related investment	Para 1.38	N/A
Contribution made by volunteers	Para 1.38	The trustees would like to acknowledge the invaluable contribution of its volunteers, notably Shubhashree Shrestha, Anshu Bhandari, Akina Singh, Sanskriti Khatri, Marjorie Gardner, Angelo Leo, Vera Capoulas, Tereza Nogueira, Thabani Songo, Eleanor Hinchliffe and other BDCT NHS Trust, without whose efforts Jaya Mental Health would not exist.
Other		N/A

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	In 2025, Jaya Mental Health's work continued to focus on improving access to quality mental health care for communities traditionally excluded from safe, evidence-based health and social care provision. Across the year, our programmes expanded in scope and depth, strengthening both frontline services and workforce capacity while promoting mental health awareness in communities and schools. All of this was achieved under increasing financial pressure: our core resources are nearing their end, and fundraising remains an immense challenge,

		<p>making the dedication of our staff and partners even more critical.</p> <p>1) Free Walk-in Mental Health Clinics in the Himalayas and Mustang Region</p> <p>Following Jaya Mental Health’s model of community mental health care, our team conducted regular specialist walk-in mental health clinics in rural and mountainous regions, including increased visits to Mustang. These visits focused on training local nurses, female community health volunteers (FCHVs), and health assistants, as well as promoting mental health awareness in schools.</p> <p>Through these outreach activities, local health and social care workers were provided with hands-on supervision and training, ensuring the sustainability of mental health interventions and the growth of locally led care — a remarkable achievement given the limited funding and shrinking resources available.</p> <p>2) Quality Rights Improvement Project, Mental Hospital Lagankhel, Nepal</p> <p>The Mental Hospital Lagankhel, Nepal’s only state-run mental health hospital with 50 beds for a population of over 30 million, remained a critical focus for Jaya Mental Health. In 2025, our continued collaboration sought to address significant gaps in nursing care, clinical governance, and workplace culture identified in previous assessments.</p> <p>Key developments this year included:</p> <ul style="list-style-type: none"> • Introduction of an incident reporting system, enabling staff to identify and respond to safety concerns in a structured way. • Art therapy sessions for staff, helping healthcare professionals reflect on their perceptions and misconceptions about mental illness and enhancing the quality of patient care. • Continued delivery of WHO Quality Rights and specialised training for clinical and non-clinical staff, integrating a human-rights-based care approach throughout the hospital. <p>These initiatives were delivered despite intense pressure on financial and operational</p>
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		<p>resources, underscoring the commitment of our teams and partners.</p> <p>3) Nursing Mentorship Project</p> <p>In 2025, Jaya Mental Health celebrated the successful completion of our two-year Nursing Mentorship Project at Bhaktapur Hospital — the first programme of its kind in Nepal. The project introduced the concept of mentorship and compassionate leadership in clinical care, strengthening the capacity of both newly registered and experienced nurses.</p> <p>Key outcomes included:</p> <ul style="list-style-type: none"> • The development and implementation of a strong, evidence-based mentorship framework, recognised by the Nursing Division, Ministry of Health, Nepal. • The publication of Guidance on how to implement a nursing mentorship framework in resource-constrained settings, offering a replicable model for other hospitals and healthcare providers. • Expansion of mentorship practices to other settings, including Lagankhel Mental Hospital, supporting leadership and professional development across the nursing workforce. <p>4) 'Aafnai Thau' – My Safe Space</p> <p>The Aafnai Thau – My Safe Space platform, led by nurses for nurses, continued to provide a supportive, judgment-free space for professional reflection and personal growth. In 2025, new nurses and other healthcare professionals joined this initiative, accessing psychosocial support and peer mentorship to maintain wellbeing and resilience in challenging clinical environments — a lifeline for staff working under resource and operational pressures.</p> <p>5) International Staff Exchange: Bradford District Care NHS Trust (BDCT), Yorkshire, UK</p> <p>In 2025, Jaya Mental Health's Nepal-based staff further strengthened cross-cultural learning through exchange activities with BDCT, one of the largest NHS mental health care providers in Northern England.</p>
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		<ul style="list-style-type: none"> • Staff participated in online workshops and reciprocal visits, sharing expertise and learning across contexts. • These exchanges continued to build a platform for mutual professional development, enhancing the skills of healthcare providers both in the UK and in South Asia, despite limited organisational resources and the ongoing struggle to secure funding. <p>2025 marked a year of growth, consolidation, and replication for Jaya Mental Health's programmes, with a strong focus on workforce development, rights-based care, and community engagement. By combining direct service provision, training, and mentorship frameworks, Jaya Mental Health strengthened both access to care for vulnerable populations and the capacity of local healthcare systems to provide safe, compassionate, and sustainable mental health care — achievements made all the more remarkable in the face of serious financial constraints and the immense challenge of fundraising.</p>
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Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	<p>Despite the growing challenges posed by tightening financial resources, 2025 demonstrated that Jaya Mental Health continues to be a resilient and adaptable organisation, capable of delivering sustainable, long-term impact in mental health care.</p> <p>Even under increasing financial pressure, we worked closely with our partners to maintain our objectives and sustain our core programmes, ensuring that the quality and outcomes of our work remained uncompromised.</p>
Performance of fundraising activities against objectives set	Para 1.41	<p>Fundraising continued to be one of Jaya Mental Health's greatest challenges in 2025. We are seeing a worrying trend of diminishing support, as an increasing number of companies scale back or eliminate their Corporate Social Responsibility programmes. At the same time, more foundations and trusts are reassessing their priorities, putting funding programmes and grants on hold until the</p>

		<p>political and international landscape becomes clearer.</p> <p>These shifts have made sustaining long-term financial support increasingly difficult. Despite this challenging environment, Jaya Mental Health was able to maintain backing from key supporters, including the Burdett Trust for Nursing, and secure new small pockets of funding from other partners, allowing us to continue delivering our core programmes without compromising quality or impact.</p>
Investment performance against objectives	Para 1.41	N/A
Other		N/A

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<p>In 2025, Jaya Mental Health's total income was £25,628, representing a significant decrease compared with £122,515 in 2024. This change reflects the conclusion of several major corporate grants that had dominated our funding in the previous year.</p> <p>Despite the reduction in corporate donations, Jaya Mental Health saw a marked increase in support from individual donors, who contributed £15,013 in 2025—accounting for 59% of total income. Corporate contributions represented £4,974 (19%), and Gift Aid added £1,888 (7%).</p> <p>The organisation's income profile in 2025 highlights both a reduction in reliance on a small number of major corporate donors and an encouraging growth in engagement from individual supporters. While the overall financial position remains constrained, the diversification of our donor base lays important groundwork for greater stability in future years.</p>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Jaya Mental Health's policy regarding reserves is that they should be kept to a minimum so that donations received can benefit the charity's beneficiaries as

		<p>promptly as possible, while taking the following constraints into account:</p> <ul style="list-style-type: none"> • The charity's resources should be expended in an orderly and planned manner to avoid waste and maximize impact. • The charity's financial stability should be maintained to ensure it can meet current and future liabilities and commitments. <p>In line with these considerations, the policy sets the minimum level of reserves at six months' operating costs and the maximum at twelve to twenty-four months' running costs. At present, the charity's reserves are however very limited and stretched, underscoring the importance of careful financial planning and prioritisation of resources.</p>
Amount of reserves held	Para 1.22	£4,616
Reasons for holding zero reserves	Para 1.22	Although reserves are not zero, they are at very low levels. This is explained by the extreme difficulties the organisation has been having to attract new major donors and ensure it's long-term financial sustainability.
Details of fund materially in deficit	Para 1.24	A total of £19,274 of unrestricted funds was transferred to restricted funds during the year in order to cover shortfalls in certain restricted funds. As of 31 December 2025, there are no negative restricted fund balances.
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	<p>Jaya Mental Health's current funding level is insufficient and poses a serious risk to the organisation's financial sustainability in the medium to long term. The ongoing cost-of-living crisis is creating an extremely difficult fundraising environment. Donors are facing rising expenses and declining real incomes, limiting their capacity to give at previous levels. With so many worthy causes competing for scarce funds, Jaya Mental Health must work even harder to retain existing donors and attract new supporters, requiring continual investment in building trust and strong relationships.</p> <p>Our reserves are now very limited and stretched, leaving the organisation vulnerable and underscoring the urgent need for careful financial management and prioritisation of resources. We continue to monitor our financial position closely and adjust expenditures as necessary. Jaya</p>

		Mental Health has no outstanding liabilities beyond its working capital requirements, but sustaining operations will depend on immediate action to secure funding.
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Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	<ul style="list-style-type: none"> • Individuals: £15,013.00 (59%) – now the largest source • Corporate donations: £4,973.98 (19%) • Gift Aid: £1,888.10 (7%) • Other/unspecified: remaining 15% <p>It's clear that between 2024 and 2025 there was a major shift: corporate funding fell dramatically, and individual giving became the dominant source.</p>
Investment policy and objectives including any social investment policy adopted	Para 1.46	N/A
A description of the principal risks facing the charity	Para 1.46	<p>For small CIOs like Jaya Mental Health, the greatest threat today is the risk of running out of funding amid a deteriorating global social and economic environment.</p> <p>The charitable sector remains at high risk of losing essential support as health, environmental, and social crises persist.</p> <p>As a member of the National Council for Voluntary Organisations (NCVO), Jaya Mental Health continues to seek advice and support from this and other bodies to navigate these critical challenges.</p>
Other		N/A

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed , royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g unincorporated association , CIO)	Para 1.25	Charitable Incorporated Organisation

Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Trustees are selected based on their skills, knowledge and experience in relation to their role within the organisation. Trustees are appointed by a resolution of the board of trustees.
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Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	<p>Every new trustee receives an induction pack comprised of:</p> <ul style="list-style-type: none"> •The current version of the charity's constitution •The charity's latest Trustees' Annual Report and Accounts •Jaya Mental Health's Welcome Pack
The charity's organisational structure and any wider network with which the charity works	Para 1.51	Jaya Mental Health is a member of the National Council of Voluntary Organisations (NCVO) and an active partner of the Nursing Now Challenge platform (Coventry University). In Nepal Jaya Mental Health works closely with the World Health Organisation (WHO – mental health care division) and the Nursing Division of the Nepalese Ministry of Health
Relationship with any related parties	Para 1.51	<p>In 2019, Jaya Mental Health supported the creation of Unity in Health Nepal (UiHN), a registered charity in Nepal. UiHN was founded with the involvement of Nepalese partners connected to Jaya Mental Health to facilitate the delivery of our activities in the country. While UiHN operates as an independent entity, it currently depends entirely on grants from Jaya Mental Health, resulting in closely aligned and coordinated activities.</p> <p>A Memorandum of Understanding formalizes the relationship between Jaya Mental Health and UiHN.</p>
Other		N/A

Reference and Administrative details

Charity name	Jaya Mental Health
Other name the charity uses	N/A
Registered charity number	1159008

Charity's principal address	124 Longberrys Cricklewood Lane London NW2 2TQ United Kingdom

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Lekamge Neville de Silva			Board of Trustees
2	Elizabeth Baillie			Board of Trustees
3	Jo James			Board of Trustees
4	Bruno Lafleur			Board of Trustees
5	Brian Martin			Board of Trustees
6	Cedric Torossian			Board of Trustees
7	Prakash Thapa			Board of Trustees
8	Marcia Brophy			Board of Trustees
9	Sana Gul			Board of Trustees
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

[illegible]

Name of trustees holding title to property belonging to the charity

[illegible]

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

João Marçal-Grilo

Exemptions from disclosure

Reason for non-disclosure of key personnel details

N/A


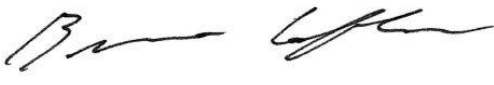
Other optional information

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Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Joanna James	Bruno Lafleur
Position (eg Secretary, Chair, etc)	Trustee	Trustee
Date	03/03/2026	

JAYA MENTAL HEALTH	Charity No	1159008	
	Company No		
Annual accounts for the period			
Period start date: 01-Jan-2025	To period end date: 31-Dec-2025		

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
Income (Note 3)						
Income and endowments from:						
Donations and legacies	S01	22,603	2,942	-	25,545	122,403
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	-	-	-	-	-
Investments	S04	82	-	-	82	112
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	22,686	2,942	-	25,628	122,515
Expenditure (Notes 6)						
Expenditure on:						
Raising funds	S08	276	15,297	-	15,573	15,173
Charitable activities	S09	29,086	55,019	-	84,105	80,809
Separate material expense item	S10					
Other	S11	-	-	-	-	-
Total	S12	29,362	70,316	-	99,678	95,982
Net income/(expenditure) before tax for the reporting period						
	S13	- 6,677	- 67,374	-	- 74,051	26,533
Tax payable	S14	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)						
	S15	- 6,677	- 67,374	-	- 74,051	26,533
investments	S16	-	-	-	-	-
Net income/(expenditure) Extraordinary items						
	S17	- 6,677	- 67,374	-	- 74,051	26,533
Transfers between funds						
	S18	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S19	- 19,274	19,274	-	-	-
Other gains/(losses)	S20	-	-	-	-	-
	S21	-	-	-	-	-
Net movement in funds						
	S22	- 25,951	- 48,100	-	- 74,051	26,533.00
Reconciliation of funds:						
Total funds brought forward	S23	24,856	53,811	-	78,667	52,134
Total funds carried forward	S24	- 1,094	5,710	-	4,616	78,667

JAYA MENTAL HEALTH		Charity No	1159008	
		Company No		
Annual accounts for the period		Period start date: 01-Jan-2025		To period end date: 31-Dec-2025
Section B		Balance sheet		

			Restricted				
Guidance note			Unrestricted funds	income funds	Endowment funds	Total this year	Total last year
			£	£	£	£	£
			F01	F02	F03	F04	F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	-	-	-	-	-
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	-	-	-	-	-
Current assets							
Stocks	(Note 18)	B06	1,897	-	-	1,897	1,897
Debtors	(Note 19)	B07	-	-	-	-	484
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	- 2,091	12,621	-	10,530	77,546
Total current assets		B10	- 194	12,621	-	12,427	79,927
Creditors: amounts falling due within one year	(Note 20)	B11	900	6,911	-	7,811	1,260
Net current assets/(liabilities)		B12	- 1,094	5,710	-	4,616	78,667
Total assets less current liabilities		B13	- 1,094	5,710	-	4,616	78,667
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	- 1,094	5,710	-	4,616	78,667
Funds of the Charity							
Endowment funds (Note 27)		B17	-			-	-
Restricted income funds (Note 27)		B18		5,710		5,710	53,811.00
Unrestricted funds		B19	- 1,094		-	1,094	24,856.00
Revaluation reserve		B20				-	
Fair value reserve		B21					
Total funds		B22	- 1,094	5,710	-	4,616	78,667.00



The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

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

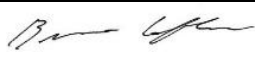
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors

Print Name	Date of approval dd/mm/yyyy
Joanna James 	03/03/2026
Bruno Lafleur 	03/03/2026

Signature of director authenticating accounts being sent to Companies House

Signature	Date dd/mm/yyyy
Bruno Lafleur 	03/03/2026
Print name	

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with* ☒ the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with* ☐ the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

☐ x

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Disclosure of any uncertainties that make the going concern assumption doubtful;

Jaya Mental Health's current funding level is insufficient and poses a serious risk to the organisation's financial sustainability in the medium to long term. The ongoing cost-of-living crisis is creating an extremely difficult fundraising environment. Donors are facing rising expenses and declining real incomes, limiting their capacity to give at previous levels. With so many worthy causes competing for scarce funds, Jaya Mental Health must work even harder to retain existing donors and attract new supporters, requiring continual investment in building trust and strong relationships. Our reserves are now very limited and stretched, leaving the organisation vulnerable and underscoring the urgent need for careful financial management and prioritisation of resources. We continue to monitor our financial position closely and adjust expenditures as necessary. Jaya Mental Health has no outstanding liabilities beyond its working capital requirements, but sustaining operations will depend on immediate action to secure funding.

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note { }.

Yes*

☒

* -Tick as appropriate

No*

☐

* -Tick as appropriate

Please disclose:

(i) the nature of the change in accounting policy;	
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes*

☒

No*

* -Tick as appropriate

Please disclose:

(i) the nature of any changes;	
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	
(iii) where practicable, the effect of the change in one or more future periods.	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes*

☒

No*

* -Tick as appropriate

Please disclose:

(i) the nature of the prior period error;	
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £
Fund balances as previously stated		
<i>Adjustments:</i>		

Fund balance as restated _____

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of £
Net income/(expenditure) as previously stated	
<i>Adjustments:</i>	

Previous period net income/(expenditure) as
restated _____

Note 2

Accounting policies

2.2 INCOME

Recognition of income

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

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Yes*	No*	N/a*
✓		

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Yes*	No*	N/a*
		✓

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Yes*	No*	N/a*
✓		

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Yes*	No*	N/a*
		✓

Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Yes*	No*	N/a*
		✓

Government grants

The charity has received government grants in the reporting period

Yes*	No*	N/a*
		✓

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Yes*	No*	N/a*
✓		

Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Yes*	No*	N/a*
		✓

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Yes*	No*	N/a*
✓		

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Yes*	No*	N/a*
✓		

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Yes*	No*	N/a*
		✓

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Yes*	No*	N/a*
		✓

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Yes*	No*	N/a*
		✓

Donated services and facilities

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Yes*	No*	N/a*
		✓

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

Yes*	No*	N/a*
		✓

Support costs

The charity has incurred expenditure on support costs.

Yes*	No*	N/a*
		✓

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Yes*	No*	N/a*
✓		

Income from interest,

This is included in the accounts when receipt is probable and the amount receivable can

Yes*	No*	N/a*
------	-----	------

royalties and dividends	be measured reliably.		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes*	No*	N/a*	
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.				<input checked="" type="checkbox"/>
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes*	No*	N/a*	
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.				<input checked="" type="checkbox"/>

2.3 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes*	No*	N/a*	
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.				<input checked="" type="checkbox"/>
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes*	No*	N/a*	
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.				<input checked="" type="checkbox"/>
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes*	No*	N/a*	
Redundancy cost	The charity made no redundancy payments during the reporting period.				<input checked="" type="checkbox"/>
Deferred income	No material item of deferred income has been included in the accounts.	Yes*	No*	N/a*	
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts				<input checked="" type="checkbox"/>
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes*	No*	N/a*	
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.				<input checked="" type="checkbox"/>

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least				
	They are valued at cost.	Yes*	No*	N/a*	
	The depreciation rates and methods used are disclosed in note 14.				<input checked="" type="checkbox"/>
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.	Yes*	No*	N/a*	
	They are valued at cost.				<input checked="" type="checkbox"/>
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.	Yes*	No*	N/a*	
	They are valued at cost.				<input checked="" type="checkbox"/>
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes*	No*	N/a*	
					<input checked="" type="checkbox"/>

	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Debtors	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at fair value except where they qualify as basic financial instruments.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE	<div style="border: 1px solid black; height: 60px; width: 100%;"></div>			

Note 3

Income

Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	22,603	2,942	-	25,545	122,403
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	Total	22,603	2,942	-	25,545	122,403
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	82	-	-	82	112
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	82	-	-	82	112
Separate material item of income		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		22,686	2,942	-	25,628	122,515

Other information:

All income in the prior year was unrestricted except for:
(please provide description and amounts)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

This year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Last year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Note 4 **Analysis of receipts of government grants**

	Description	This year £
Government grant 1		-
Government grant 2		-
Government grant 3		-
Other		-
	Total	-

	Description	Last year £
Government grant 1		-
Government grant 2		-
Government grant 3		-
Other		-
	Total	-

	This year	Last year
<i>Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.</i>		

	This year	Last year
<i>Please give details of other forms of government assistance from which the charity has directly benefited.</i>		

Note 5 **Donated goods, facilities and services**

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-

	This year	Last year
Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.		
Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.		
Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.		

Section C

Notes to the accounts

(cont)

Note 6

Expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on raising funds:	£				£			
Incurred seeking donations	276	15,297	-	15,573	374	14,799	-	15,173
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	276	15,297	-	15,573	374	14,799	-	15,173
Expenditure on charitable activities:								
	29,086	55,019	-	84,105	27,215	53,594	-	80,809
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on charitable activities	29,086	55,019	-	84,105	27,215	53,594	-	80,809
Separate material item of expense								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE	29,362	70,316	-	99,678	27,589	68,393	-	95,982

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Activity 1	-	-	-	-	-	-	-	-
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

This year: Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Last year: Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Section C	Notes to the accounts	(cont)
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Note 7 Extraordinary items

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1		-	-
Extraordinary item 2		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
Total extraordinary items		-	-

Section C
Notes to the accounts
Note 8 Funds received as agent

8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.

Description/name of party	Related party (Yes or No)	Amount received		Amount paid out		Balance held at period end	
		This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		-	-	-	-	-	-

8.2 Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods or services, please disclose details of any balances outstanding between any participating members.

Description/name of party	Balance held at period end	
	This year	Last year
	£	£
	-	-
	-	-
	-	-
	-	-
	-	-
Total	-	-

Section C

Notes to the accounts

Note 9

Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

This year

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation
	£	£	£	£	£	(Describe method)
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	-	-	-	-	-	

Last year

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation
	£	£	£	£	£	(Describe method)
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	-	-	-	-	-	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

Section C	Notes to the accounts
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Note 10 Details of certain types of expenditure

Note 10.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
900	1,260
-	-
-	-
-	-

Section C**Notes to the accounts****(cont)****Note 11****Paid employees**

Please complete this note if the charity has any employees (transactions with Trustees dealt with in Note 28)

11.1 Staff Costs

Salaries and wages

Social security costs

Pension costs (defined contribution scheme)

Other employee benefits

Total staff costs

This year £	Last year £
48,518	48,050
349	60
269	249
-	-
49,136	48,359

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party
Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

Band	Number of employees	
	This year	Last year
£60,000 to £69,999	-	-
£70,000 to £79,999	-	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	-
£100,000 to £109,999	-	-

Please provide the total amount paid to key management

This year £	Last year £
48,518	48,050

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	1	1
Charitable Activities	1	1
Governance	-	-
Other	-	-
Total	2	2

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

This year	
Last year	

Please state the legal authority or reason for making the payment

This year	
Last year	

Please state the amount of the payment (or value of any waiver of a right to an asset)

This year	Last year
£	£
-	-

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment

This year	Last year
£	£
-	-

The nature of the payment (cash, asset etc.)

--	--

The extent of redundancy funding at the balance sheet date

This year	Last year
£	£
-	-

Please state the accounting policy for any redundancy or termination payments

--	--

Section C	Notes to the accounts	(cont)
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Note 12 **Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.**

12.1 *Please complete this note if a defined contribution pension scheme is operated.*

	This year	Last year
	£	£
Amount of contributions recognised in the SOFA as an expense	-	-

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

--	--

12.2 *Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.*

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity this year and last year, if different

12.3 *Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.*

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan. If this is different for last year, provide details

Provide an explanation of how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined. If this is different for last year, provide details

Section C	Notes to the accounts	(cont)
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Note 13 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

This year:

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs £	Total £
Unity in Health Nepal	36,950	-	-	36,950.00
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
Total	36,950	-	-	36,950

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

<i>My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.</i>	Yes	<i>Please provide details of charity's URL.</i>
	No	<i>Provide details below</i>

Names of institution	Purpose	Total amount of grants paid £
Unity in Health Nepal	UiH Nepal was created in order to enable JMH's activities in Nepal	36,950
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		36,950
Other unanalysed grants		-
TOTAL GRANTS PAID		36,950

Last year:

13.3 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs £	Total £
Unity in Health Nepal	36,025.00	-	-	36,025.00
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
Total	36,025	-	-	36,025

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.4 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.

Yes	<i>Please provide details of charity's URL.</i>
No	<i>Provide details below</i>

Names of institution	Purpose	Total amount of grants paid £
Unity in Health Nepal	UiH Nepal was created in order to enable JMH's activities in Nepal	36,025
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		36,025
Other unanalysed grants		-
TOTAL GRANTS PAID		36,025

Section C**Notes to the accounts****(cont)****Note 14 Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	1,698	1,698
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	1,698	1,698

14.2 Depreciation and impairments

**Basis	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	SL or RB	SL or RB
** Rate					
At beginning of the year	-	-	-	1,698	1,698
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	1,698	1,698

14.3 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

14.4 Impairment

This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied and significant assumptions

the carrying amount that would have been recognised had the assets been carried under the cost model.

This year

Last year

-	-

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

This year	Last year
£	£
-	-
-	-

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also

Note 15**Intangible assets**

Please complete this note if the charity has any intangible assets

15.1 Cost or valuation

	Research & development £	Patents and trademarks £	Other £	Total £
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

15.2 Amortisation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate					
At beginning of the year	-	-	-	-	
Disposals	-	-	-	-	
Amortisation	-	-	-	-	
Impairment	-	-	-	-	
Transfers*	-	-	-	-	
At end of year	-	-	-	-	

15.3 Net book value

Net book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

15.4 Accounting policy

Please disclose the accounting policy for intangible fixed assets including:

Reasons for choosing amortisation rates

Policies for the recognition of any capital development

15.5 Impairment

This year:

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

Last year:

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

15.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied

the carrying amount that would have been recognised had the assets been carried under the cost model.

This year	Last year

15.7 Other disclosures

(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.

(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.

(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.

(iv) State the amount of research and development expenditure recognised as expenditure in the year.

(v) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.

(vi) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Section C**Notes to the accounts****(cont)****Note 16****Heritage assets***Please complete this note if the charity has heritage assets***16.1 General disclosures for all charities holding heritage assets**

	This year	Last year
(i) Explain the nature and scale of heritage assets held.		
(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.		

16.2 Cost or valuation

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

16.3 Depreciation and impairments

**Basis						Straight Line ("SL") or Reducing Balance
** Rate						

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of year	-	-	-	-	-

16.4 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

16.5 Impairment

This year

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

Last year

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

16.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

qualifications of independent valuer

the methods applied and significant assumptions

any significant limitations on the valuation

This year	Last year

16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

Carrying amount at the beginning of the period

Additions

Disposals

Depreciation/impairment

Revaluation

Carrying amount at the end of period

At valuation Group A	At cost Group B	Total
£	£	£
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

16.8 Heritage assets (where heritage assets are not recognised on the balance sheet)

(i) Explain the reason why heritage assets have not been recognised on the balance sheet.

(ii) Describe the significance and nature of heritage assets.

(iii) Disclose information that is helpful in assessing the value of heritage assets.

(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.

This year	Last year

16.9 Five year summary of heritage assets transactions

	2015	2014	2013	2012	2011
	£	£	£	£	£
Purchases					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-				
Other	-				
Donations					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total additions	-	-	-	-	-
Charge for impairment					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total charge for impairment	-	-	-	-	-
Disposals					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total disposals	-	-	-	-	-

Note 17 Investment assets

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	-	-	-	-	-
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-	-	-

*Please specify additions resulting from acquisitions through business combinations, if any.

--

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

This year:

Analysis of investments

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

Grand total (Fair value at year end+Cost less impairment)

Fair value at year end	Cost less impairment
£	£
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-

Last year:

Analysis of investments

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

Grand total (Fair value at year end+Cost less impairment)

Fair value at year end	Cost less impairment
£	£
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-

17.3 If your charity holds investment properties, please complete the following note:

	This year	Last year
(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity		
(ii) Name or independent valuer, if applicable, and relevant qualifications		
(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds		
(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements		

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance

Analysis of current asset investments

	This year	Last year
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-

17.5 Guarantees

	This year	Last year
Please provide details and amount of any guarantee made to or on behalf of a third party		
Name of the entity or entities benefitting from those guarantees		
Please explain how the guarantee furthers the charity's aims		

17.6 Concessionary loans

Amount of concessionary loans made (Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information).

Description	This year £	Last year £
	-	-
	-	-
	-	-
	-	-
Total	-	-

Amount of concessionary loans received (Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information).

Description	This year £	Last year £
	-	-
	-	-
	-	-
Total	-	-

Terms and conditions eg interest rate, security provided

Value of any concessionary loans which have been committed but not taken up at the reporting date

Amounts payable within 1 year

Amounts payable after more than 1 year

Amounts receivable within 1 year

Amounts receivable after more than 1 year

This year	Last year

17.7 Additional information

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

This year	Last year

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

Note 18

Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	£
Charitable activities:					
<i>Opening</i>	-	-	1,897	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	1,897	-	-
Other trading activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Total this year	-	-	1,897	-	-
Total previous year	-	-	-	-	-

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

This year	Last year
£	£

Section C**Notes to the accounts****(cont)****Note 19 Debtors and prepayments**

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

	This year £	Last year £
	-	-
	-	-
	-	483.0
Total	-	483.0

Complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Disclosure of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors

Prepayments and accrued income

Other debtors

	This year £	Last year £
	-	-
	-	-
	-	-
Total	-	-

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	7,811	1,260	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	7,811	1,260	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

This year	Last year

Movement in deferred income account

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts released to income from previous periods	-	-
Balance at the end of the reporting period	-	-

Note 21 Provisions for liabilities and charges

Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

21.1 Movements in recognised provisions and funding commitment during the period

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts charged against the provision in the current period	-	-
Unused amounts reversed during the period	-	-
Balance at the end of the reporting period	-	-

21.2 Please provide:

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;

- an indication of the uncertainties about the amount or timing of those outflows; and

- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

	This year	Last year

21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).

This year	Last year

21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.

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Section C	Notes to the accounts	(cont)
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Note 22 Other disclosures for debtors, creditors and other basic financial instruments

22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.

This year	Last year

22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.

--	--

Note 23 Contingent liabilities and contingent assets**23.1 Contingent liabilities**

Where the charity has contingent liabilities, please complete the following section unless the possibility of their existence is remote.

This year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

Last year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

23.2 Contingent assets

Where the charity has contingent assets, please complete the following section when their existence is probable

This year

Description of item	Estimate of financial effect

Last year

Description of item	Estimate of financial effect

23.4 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

	This year	Last year
Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement		
Where it is not practical to make one or more of these disclosures, please state this fact		

Section C	Notes to the accounts	(cont)
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Note 24 Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
-	-
10,530	77,546
-	-
10,530	77,546

Note 25 Fair value of assets and liabilities

	This year	Last year
25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.		
25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.		

Section C

Notes to the accounts

(cont)

Note 26

Events after the end of the reporting period

Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

	This year	Last year
Please provide details of the nature of the event		
Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made		

Section C	Notes to the accounts	(cont)
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Note 27 **Charity funds**

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Restricted	R	Used to fund specific projects or expenditures	53,811	2,942	- 70,316	19,274	-	5,711
Unrestricted	U	Used to fund general expenditures	24,856	22,686	- 29,362	- 19,274	-	- 1,095
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds (balancing figure)	N/a	N/a	-	-	-	-	-	-
Total Funds as per balance sheet			78,667	25,628	- 99,678	-	-	4,616

Fund balances carried forward include assets and liabilities denominated in a foreign currency	Yes* No*
	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/>

If yes, please state the basis on which the assets and/or liabilities have been translated into sterling (or the currency in which the accounts are drawn up).	
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Section C	Notes to the accounts	(cont)
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Note 27 **Charity funds**

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Restricted	R	Used to fund specific projects or expenditures	39,628	82,576	- 68,393	-	-	53,811
Unrestricted	U	Used to fund general expenditures	12,506	39,940	- 27,590	-	-	24,856
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds (balancing figure)	N/a	N/a	-	-	-	-	-	-
Total Funds as per balance sheet			52,134	122,516	- 95,983	-	-	78,667

Fund balances carried forward include assets and liabilities denominated in a foreign currency

Yes*	No*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Note 27

Charity funds (cont)

27.3 Transfers between funds

This year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	To cover shortfall in restricted funds	19,274
Between endowment and restricted funds		-
Between endowment and unrestricted funds		-
		19,274

Last year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		-
Between endowment and restricted funds		-
Between endowment and unrestricted funds		-
		-

27.4 Designated funds

This year

Planned use	Purpose of the designation	Amount
		-
		-
		-
		-
		-
		-

Last year

Planned use	Purpose of the designation	Amount
		-
		-
		-
		-
		-
		-

Section C
Notes to the accounts
(cont)
Note 28
Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits
This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.

State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.

State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

TRUE

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
TOTAL	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

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28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

--

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
			-	-	-	-
			-	-	-	-
			-	-	-	-
			-	-	-	-

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

--

For any related party, please provide details of any guarantees given or received.

--

Last year

There have been no related party transactions in the reporting period (True or False)

--

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
			-	-	-	-
			-	-	-	-
			-	-	-	-
			-	-	-	-

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

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For any related party, please provide details of any guarantees given or received.

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Section C	Notes to the accounts	(cont)
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Note 29	Additional Disclosures
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The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.



Section A

Independent Examiner's Report

Report to the trustees/
members of

Jaya Mental Health

On accounts for the year
ended

31st December 2025

Charity no
(if any)

1159008

Set out on pages

Above

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31 December 2025**

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 2011 Act and in carrying out my examination, I have followed the 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 (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

Signed:

Tom Wilcox

Date:

04/03/2026

Name:

Tom Wilcox

Relevant professional
qualification(s) or body
(if any):

FCIE

Address:

Counterculture Partnership LLP

23 St Leonard Road, Bexhill-on-Sea

East Sussex, TN40 1HH

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.