

THE JOSS STONE FOUNDATION

England & Wales · Charity number 1165518

Details

Status Registered

Legal form Trust

Registered 2016-02-10

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

Contact

Address Saffery LLP
St. Catherines Court
Berkeley Place
Bristol
BS8 1BQ

Phone 01179151617

Email foundation@jossstone.com

Website <https://jossstone.com/the-joss-stone-foundation/>

Activities

Objects: TO FURTHER SUCH OBJECTS OR PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES IN ANY PART OF THE WORLD AND IN SUCH MANNER AS THE TRUSTEES MAY IN THEIR ABSOLUTE DISCRETION THINK FIT. NOTHING IN THIS DEED SHALL AUTHORISE AN APPLICATION OF THE PROPERTY OF THE CHARITY FOR PURPOSES WHICH ARE NOT CHARITABLE IN ACCORDANCE WITH SECTION 7 OF THE CHARITIES AND TRUSTEE INVESTMENT (SCOTLAND) ACT 2005 AND/OR SECTION 2 OF THE CHARITIES ACT (NORTHERN IRELAND) 2008.

Activities: Grant making and charity project partnerships

Classification

- **How:** Makes Grants To Organisations, Other Charitable Activities
- **What:** General Charitable Purposes
- **Who:** Other Charities Or Voluntary Bodies

Geography

- Argentina
- Bolivia
- Botswana
- Canada
- Chile
- China
- Djibouti
- France
- Germany
- India
- Liechtenstein
- Mexico
- Paraguay
- Switzerland
- The Gambia
- United States
- Uruguay
- Vietnam
- Zambia
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£38,292	£33,472	-	-
2023-12-31	£60,648	£37,838	-	-
2022-12-31	£33,886	£30,943	-	-
2021-12-31	£23,289	£23,981	-	-
2020-12-31	£36,859	£39,204	-	-

Trustees

Name	Role	Appointed
HARRISON STOKER		2015-10-24
JOSS STONE		2015-10-24
Saffery Trustees UK Limited		2018-11-26

THE JOSS STONE FOUNDATION

England & Wales - Charity number 1165518

Accounts

Charity registration number: 1165518

The Joss Stone Foundation

Annual report and financial statements

For the year ended 31 December 2024

The Joss Stone Foundation

Contents

Administrative Information	1
Independent Examiner's Report to the Trustees	2
Trustees' Report	3-4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the financial statements	7-8

**The Joss Stone Foundation
Administrative Information
For the year ended 31 December 2024**

Registered charity number: 1165518

Trustees

Joss Stone
Harrison Stoker
Saffery Trustees (UK) Limited

Principal office

St Catherine's Court
Berkeley Place
Bristol
BS8 1BQ

Accountants

Saffery LLP
St Catherine's Court
Berkeley Place
Bristol
BS8 1BQ

Independent Examiner

Jacob Bray FCA
JWB Corporate Ltd
22 Mulberry Avenue
Portishead
North Somerset
BS20 7LG

The Joss Stone Foundation
Independent Examiner's Report to the Trustees
For the year ended 31 December 2024

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 3-8.

Respective responsibilities of trustees and examiner

The Charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report


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

Independent examiner's statement

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

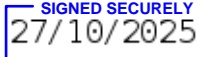
- the accounting records were not kept in accordance with section 130 of the Charities Act, or
- the accounts did not accord with the accounting records, or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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


SIGNED SECURELY
27/10/2025 at 1:43:12 PM UTC

.....
Jacob Bray FCA

JWB Corporate Ltd
22 Mulberry Avenue
Portishead
North Somerset
BS20 7LG


SIGNED SECURELY
27/10/2025 at 1:43:12 PM UTC

Dated:-

The Joss Stone Foundation

Trustees' Report

For the year ended 31 December 2024

The trustees present their annual report and financial statements of the charity for the year ending 31 December 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and the Statement of Recommended Practice - Accounting and Reporting by Charities (FRS 102) issued in 2015 ('SORP 2015').

Structure, governance and management

The Joss Stone Foundation was founded in 2014 and is registered under the Charities Act 2011, charity number 1165518. The Foundation operates under a constitution which states that the objects of the Foundation are both grant making and the formation of charity project partnerships.

The Foundation fulfils its objectives by raising funds from the public and corporate donors and by using accumulated reserves from past donations.

The Trustees of the society are made up of three members, who discuss regularly the broad strategy and areas of activity of the Foundation, approve accounts, appoint new Trustees, set the reserves policy and review risk management.

All Trustees give their time freely and no trustee remuneration is paid.

Risk management

The charity trustees have considered the major risks to which the charity is exposed and have reviewed those risks and established systems and procedures to manage those risks.

Objectives and activities for the public benefit

The objectives of the foundation are both grant making and the formation of charity project partnerships. This is delivered by making grants to organisations and partners with other charities on projects. During 2024 grants of £4,433 were paid (2023: £12,032).

Grant making policy

Grants are awarded to fund projects worldwide, supporting local expertise to benefit communities as a whole. The beneficiaies of our grant making programme in 2024 were:

Gambia Hart House

(based in Gambia)

Financial review

The Foundation's work is entirely reliant on income from donations from the public and corporate donors. Income for the year totalled £37,717 (2023: £60,393).

Expenditure on charitable activities amounted to £29,573 (2023: £34,566) and the surplus for the year was £4,820 (2023: £22,810). At the end of the year total funds carried forward were £41,108 an increase of 4,820 on the previous year.

The Joss Stone Foundation

Trustees' Report

For the year ended 31 December 2024

Reserves policy

At the year end the Foundation held unrestricted reserves of £41,108 (2023: £36,288) and £nil (2023: £nil) in restricted funds.

The Foundation's policy is to distribute its charitable funds, subject to it retaining a reserve to protect its ability to continue ongoing annuities and other commitments in the event of a fall-off in the annual collection.

Public benefit

Following the passing of the Charities Act 2006, subsequently replaced by the Charities Act 2011, there must be an identifiable benefit or benefits arising from the work of all charities, and such benefits must be to the public or a section of the public. The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the trust's aims and objectives and in planning future activities.

Going concern

The trustees have reviewed budgets and they have a reasonable expectation that the charity has adequate resources to continue in existence for the foreseeable future.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, applicable accounting regulations and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

SIGNED SECURELY
27/10/2025
27/10/2025 at 1:32:00 PM UTC

Approved by the trustees of the Charity on and signed on its behalf by:

SIGNED SECURELY
Zena Hanks
27/10/2025 at 1:32:00 PM UTC

.....

Trustee

The Joss Stone Foundation
Statement of Financial Activities
For the year ended 31 December 2024

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from				
Donations, legacies and other similar receipts				
Donations	4,433	33,284	37,717	60,393
	<u>4,433</u>	<u>33,284</u>	<u>37,717</u>	<u>60,393</u>
Other income				
Interest receivable	-	575	575	255
	<u>4,433</u>	<u>33,859</u>	<u>38,292</u>	<u>60,648</u>
Total incoming resources				
Expenditure on				
Charitable activities				
Individual grants	4,433	-	4,433	12,032
Project management	-	25,140	25,140	22,534
	<u>4,433</u>	<u>25,140</u>	<u>29,573</u>	<u>34,566</u>
Management and administration				
Bank Charges	-	49	49	19
Sundry expenses	-	156	156	99
Professional fees	-	1,380	1,380	780
Rent	-	1,485	1,485	1,627
Heat and light	-	-	-	156
Telecommunications	-	210	210	214
Insurance	-	269	269	377
Subscriptions	-	350	350	-
	<u>4,433</u>	<u>29,039</u>	<u>33,472</u>	<u>37,838</u>
Total resources expended				
Net income/(expenditure)	-	4,820	4,820	22,810
Funds brought forward 1 January 2024		36,288	36,288	13,478
Funds carried forward 31 December 2024	<u>-</u>	<u>41,108</u>	<u>41,108</u>	<u>36,288</u>

The Joss Stone Foundation
Balance Sheet
For the year ended 31 December 2024

REGISTERED CHARITY NUMBER 1165518

		2024	2023
		£	£
Current Assets			
Cash at bank and in hand		51,407	39,062
Other debtors		338	338
Creditors: Amounts falling due within one year	2	(10,637)	(3,112)
Net assets		<u>41,108</u>	<u>36,288</u>
Restricted	4	<u>-</u>	<u>-</u>
Funds			
Unrestricted funds	3	41,108	36,288
Total funds		<u>41,108</u>	<u>36,288</u>

The notes on pages 7 to 8 form part of these financial statements. The Trustees have prepared these financial statements in accordance with section 138 of the Charities Act 2011.

SIGNED SECURELY
 27/10/2025
 27/10/2025 at 1:32:00 PM UTC

Approved by the board of Trustees and signed on their behalf on 2025

SIGNED SECURELY
Zena Hanks
 27/10/2025 at 1:32:00 PM UTC

Trustee

The Joss Stone Foundation
Notes to the financial statements
For the year ended 31 December 2024

1 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are as follows:

(a) Basis of preparation

The financial statements have been prepared on the accruals basis and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) – (Charities SORP (FRS 102)) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Joss Stone Foundation meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

(b) Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis in preparing the financial statements.

(c) Funds structure

Funds are available to spend on activities to further any of the purposes of the charity.

(d) Voluntary income

Cash donations, gifts and legacies are included in full in the Statement of Financial Activities (SOFA) as they are received. Cash collected during the annual collection is included in the SOFA before deducting the expenditure incurred in organising and administering the appeal. Donations under deed of covenant or gift aid plus the associated income tax recovery are recognised as income when the donation is received. The charity benefits from the involvement and enthusiastic support of its volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

(e) Resources expended

Expenditure is recorded on the accruals basis. The cost of irrecoverable value added tax is included with the expense item to which it relates.

Grants payable are payments made to third parties in the furtherance of the charitable objectives of the trust. The payments are recognised when there is a constructive obligation resulting in payment being unavoidable.

The Joss Stone Foundation
Notes to the financial statements
For the year ended 31 December 2024

2 Creditors: Amounts falling due within one year	2024	2023
	£	£
Other creditors	10,637	3,112
3 Unrestricted funds	2024	2023
	£	£
At 1 January 2024	36,288	9,770
Income	33,859	53,402
Charitable donations	0	(1,078)
Project Management	(25,140)	(22,534)
Sundry	(2,470)	(2,473)
Bank charges	(49)	(19)
Legal and professional fees	(1,380)	(780)
At 31 December 2024	41,108	36,288
4 Restricted funds	2024	2023
	£	£
At 1 January 2024	-	3,708
Income	4,433	7,246
Charitable donations	(4,433)	(10,954)
At 31 December 2024	-	-
5 Reconciliation of net income and cash movements	2024	2023
	£	£
Net income / (deficit)	4,820	22,810
Increase / (decrease) in creditors	7,525	514
Increase / (decrease) in cash	12,345	23,324

6 Related party transactions

Neither the Trustees nor any persons connected with them have received any remuneration during the year for their role as Trustees.

During the year, the foundation received £25,000 (2023: £25,000) in donations from Joss Limited. At the end of the year the Foundation owed £9,857 (2023: £1,209) to Joss Limited and £nil (2023: £1,123) to Joss ROW Touring Limited. These amounts are shown within other creditors. J Stoker (known as Joss Stone), Trustee of the Foundation is also a Director of Joss Limited and Joss ROW Touring Limited.

THE JOSS STONE FOUNDATION

England & Wales - Charity number 1165518

Accounts

Charity registration number: 1165518

The Joss Stone Foundation

Annual report and financial statements

For the year ended 31 December 2023

The Joss Stone Foundation
Contents

Administrative Information	1
Independent Examiner's Report to the Trustees	2
Trustees' Report	3
Statement of Financial Activities	5
Balance Sheet	6
Notes to the financial statements	7

**The Joss Stone Foundation
Administrative Information
For the year ended 31 December 2023**

Registered charity number: 1165518

Trustees

Joss Stone
Harrison Stoker
Saffery Trustees (UK) Limited

Principal office

St Catherine's Court
Berkeley Place
Bristol
BS8 1BQ

Accountants

Saffery LLP
St Catherine's Court
Berkeley Place
Bristol
BS8 1BQ

Independent Examiner

Jacob Bray FCA
JWB Corporate Ltd
22 Mulberry Avenue
Portishead
North Somerset
BS20 7LG

The Joss Stone Foundation
Independent Examiner's Report to the Trustees
For the year ended 31 December 2023

I report on the accounts of the charity for the year ended 31 December 2023 which are set out on pages 3-8.

Respective responsibilities of trustees and examiner

The Charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

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

Independent examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act, or
- the accounts did not accord with the accounting records, or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Jacob Bray

..... Jacob Bray (Fri, 25th Oct 2024 12:10:19)
Jacob Bray FCA (BSI)

JWB Corporate Ltd
22 Mulberry Avenue
Portishead
North Somerset
BS20 7LG

Dated:- 25 Oct 2024

The Joss Stone Foundation

Trustees' Report

For the year ended 31 December 2023

The trustees present their annual report and financial statements of the charity for the year ending 31 December 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and the Statement of Recommended Practice - Accounting and Reporting by Charities (FRS 102) issued in 2015 ('SORP 2015').

Structure, governance and management

The Joss Stone Foundation was founded in 2014 and is registered under the Charities Act 2011, charity number 1165518. The Foundation operates under a constitution which states that the objects of the Foundation are both grant making and the formation of charity project partnerships.

The Foundation fulfils its objectives by raising funds from the public and corporate donors and by using accumulated reserves from past donations.

The Trustees of the society are made up of three members, who discuss regularly the broad strategy and areas of activity of the Foundation, approve accounts, appoint new Trustees, set the reserves policy and review risk management.

All Trustees give their time freely and no trustee remuneration is paid.

Risk management

The charity trustees have considered the major risks to which the charity is exposed and have reviewed those risks and established systems and procedures to manage those risks.

Objectives and activities for the public benefit

The objectives of the foundation are both grant making and the formation of charity project partnerships. This is delivered by making grants to organisations and partners with other charities on projects. During 2023 grants of £12,032 were paid (2022: £7,268).

Grant making policy

Grants are awarded to fund projects worldwide, supporting local expertise to benefit communities as a whole. The beneficiaries of our grant making programme in 2023 were:

Jinda Organisation	(based in Iraq)
Children's Centre - Cullompton	(based in United Kingdom)
Women's Refuge	(based in United Kingdom)
Gambia Hart House	(based in Gambia)
Afghanaid	(based in United Kingdom)
International Liberty Association	(based in United Kingdom)

Financial review

The Foundation's work is entirely reliant on income from donations from the public and corporate donors. Income for the year totalled £60,393 (2022: £33,886).

Expenditure on charitable activities amounted to £12,032 (2022: £7,268) and the surplus for the year was £22,810 (2022: £2,943). At the end of the year total funds carried forward were £36,288 an increase of £22,810 on the previous year.

The Joss Stone Foundation

Trustees' Report

For the year ended 31 December 2023

Reserves policy

At the year end the Foundation held unrestricted reserves of £36,288 (2022: £9,770) and £nil (2022: £3,708) in restricted funds.

The Foundation's policy is to distribute its charitable funds, subject to it retaining a reserve to protect its ability to continue ongoing annuities and other commitments in the event of a fall-off in the annual collection.

Public benefit

Following the passing of the Charities Act 2006, subsequently replaced by the Charities Act 2011, there must be an identifiable benefit or benefits arising from the work of all charities, and such benefits must be to the public or a section of the public. The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the trust's aims and objectives and in planning future activities.

Going concern

The trustees have reviewed budgets and they have a reasonable expectation that the charity has adequate resources to continue in existence for the foreseeable future.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, applicable accounting regulations and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

25 Oct 2024

Approved by the trustees of the Charity on and signed on its behalf by:

Zena Hanks

.....
Zena Hanks (on behalf of Saffery
Champhess Trustees Ltd) (Fri, 25th Oct
2024 09:31 BST)

The Joss Stone Foundation
Statement of Financial Activities
For the year ended 31 December 2023

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from				
Donations, legacies and other similar receipts				
Donations	7,246	53,147	60,393	33,886
	<u>7,246</u>	<u>53,147</u>	<u>60,393</u>	<u>33,886</u>
Other income				
Interest receivable	-	255	255	-
	<u>7,246</u>	<u>53,402</u>	<u>60,648</u>	<u>33,886</u>
Total incoming resources				
Expenditure on				
Charitable activities				
Individual grants	10,954	1,078	12,032	7,268
Project management	-	22,534	22,534	20,972
	<u>10,954</u>	<u>23,612</u>	<u>34,566</u>	<u>28,240</u>
Management and administration				
Bank Charges	-	19	19	72
Sundry expenses	-	99	99	70
Professional fees	-	780	780	780
Rent	-	1,627	1,627	1,216
Heat and light	-	156	156	49
Telecommunications	-	214	214	306
Insurance	-	377	377	210
	<u>10,954</u>	<u>26,884</u>	<u>37,838</u>	<u>30,943</u>
Total resources expended				
Net income/(expenditure)	(3,708)	26,518	22,810	2,943
Funds brought forward 1 January 2023	3,708	9,770	13,478	10,535
Funds carried forward 31 December 2023	<u>-</u>	<u>36,288</u>	<u>36,288</u>	<u>13,478</u>

The Joss Stone Foundation
Balance Sheet
For the year ended 31 December 2023

REGISTERED CHARITY NUMBER 1165518

		2023	2022
		£	£
Current Assets			
Cash at bank and in hand		39,062	15,738
Other debtors		338	338
Creditors: Amounts falling due within one year	2	(3,112)	(2,598)
Net assets		<u>36,288</u>	<u>13,478</u>
Restricted	4	<u>-</u>	<u>3,708</u>
		-	3,708
Funds			
Unrestricted funds	3	36,288	9,770
Total funds		<u>36,288</u>	<u>13,478</u>

The notes on pages 7 to 8 form part of these financial statements. The Trustees have prepared these financial statements in accordance with section 138 of the Charities Act 2011.

25 Oct 2024

Approved by the board of Trustees and signed on their behalf on 2024

Zena Hanks

Zena Hanks (on behalf of Saffery
Trustee Trustees Ltd) (Fri, 25th Oct
2024 12:09:31 BST)

1 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are as follows:

(a) Basis of preparation

The financial statements have been prepared on the accruals basis and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) – (Charities SORP (FRS 102)) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Joss Stone Foundation meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

(b) Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis in preparing the financial statements.

(c) Funds structure

Funds are available to spend on activities to further any of the purposes of the charity.

(d) Voluntary income

Cash donations, gifts and legacies are included in full in the Statement of Financial Activities (SOFA) as they are received. Cash collected during the annual collection is included in the SOFA before deducting the expenditure incurred in organising and administering the appeal. Donations under deed of covenant or gift aid plus the associated income tax recovery are recognised as income when the donation is received. The charity benefits from the involvement and enthusiastic support of its volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

(e) Resources expended

Expenditure is recorded on the accruals basis. The cost of irrecoverable value added tax is included with the expense item to which it relates.

Grants payable are payments made to third parties in the furtherance of the charitable objectives of the trust. The payments are recognised when there is a constructive obligation resulting in payment being unavoidable.

The Joss Stone Foundation
Notes to the financial statements
For the year ended 31 December 2023

2	Creditors: Amounts falling due within one year	2023	2022
		£	£
	Other creditors	<u>3,112</u>	<u>2,598</u>
3	Unrestricted funds	2023	2022
		£	£
	At 1 January 2023	9,770	9,673
	Income	53,402	26,213
	Charitable donations	(1,078)	(2,441)
	Project Management	(22,534)	(20,972)
	Sundry	(2,473)	(1,851)
	Bank charges	(19)	(72)
	Legal and professional fees	(780)	(780)
	At 31 December 2023	<u>36,288</u>	<u>9,770</u>
4	Restricted funds	2023	2022
		£	£
	At 1 January 2023	3,708	862
	Income	7,246	7,673
	Charitable donations	(10,954)	(4,827)
	At 31 December 2023	<u>-</u>	<u>3,708</u>
5	Reconciliation of net income and cash movements	2023	2022
		£	£
	Net income /(deficit)	22,810	2,943
	Increase/(decrease) in creditors	<u>514</u>	<u>(125)</u>
	Increase/(decrease) in cash	<u>23,324</u>	<u>2,818</u>

6 Related party transactions

Neither the Trustees nor any persons connected with them have received any remuneration during the year for their role as Trustees.

During the year, the foundation received £25,000 (2022: £25,000) in donations from Joss Limited. At the end of the year the Foundation owed £1,209 (2022: £695) to Joss Limited and £1,123 (2022: £1,123) to Joss ROW Touring Limited. These amounts are shown within other creditors. J Stoker (known as Joss Stone), Trustee of the Foundation is also a Director of Joss Limited and Joss ROW Touring Limited.

THE JOSS STONE FOUNDATION

England & Wales - Charity number 1165518

Accounts

Charity registration number: 1165518

The Joss Stone Foundation

Annual report and financial statements

For the year ended 31 December 2022

The Joss Stone Foundation
Contents

Administrative Information	1
Independent Examiner's Report to the Trustees	2
Trustees' Report	3
Statement of Financial Activities	5
Balance Sheet	6
Notes to the financial statements	7

The Joss Stone Foundation
Administrative Information
For the year ended 31 December 2022

Registered charity number: 1165518

Trustees

Joss Stone
Harrison Stoker
Saffery Trustees (UK) Limited (formerly Saffery Champness Trustees Limited)

Principal office

St Catherine's Court
Berkeley Place
Bristol
BS8 1BQ

Accountants

Saffery LLP
St Catherine's Court
Berkeley Place
Bristol
BS8 1BQ

Independent Examiner

Jacob Bray FCA
JWB Corporate Ltd
22 Mulberry Avenue
Portishead
North Somerset
BS20 7LG

The Joss Stone Foundation
Independent Examiner's Report to the Trustees
For the year ended 31 December 2022

I report on the accounts of the charity for the year ended 31 December 2022 which are set out on pages 3-8.

Respective responsibilities of trustees and examiner

The Charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

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

Independent examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act, or
- the accounts did not accord with the accounting records, or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Jacob Bray

.....
Jacob Bray (Oct 30, 2023, 9:43am)

JWB Corporate Ltd
22 Mulberry Avenue
Portishead
North Somerset
BS20 7LG

Dated:- 30 Oct 2023

The trustees present their annual report and financial statements of the charity for the year ending 31 December 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and the Statement of Recommended Practice - Accounting and Reporting by Charities (FRS 102) issued in 2015 ('SORP 2015').

Structure, governance and management

The Joss Stone Foundation was founded in 2014 and is registered under the Charities Act 2011, charity number 1165518. The Foundation operates under a constitution which states that the objects of the Foundation are both grant making and the formation of charity project partnerships.

The Foundation fulfils its objectives by raising funds from the public and corporate donors and by using accumulated reserves from past donations.

The Trustees of the society are made up of three members, who discuss regularly the broad strategy and areas of activity of the Foundation, approve accounts, appoint new Trustees, set the reserves policy and review risk management.

All Trustees give their time freely and no trustee remuneration is paid.

Risk management

The charity trustees have considered the major risks to which the charity is exposed and have reviewed those risks and established systems and procedures to manage those risks.

Objectives and activities for the public benefit

The objectives of the foundation are both grant making and the formation of charity project partnerships. This is delivered by making grants to organisations and partners with other charities on projects. During 2022 grants of £7,268 were paid (2021: £6,163).

Grant making policy

Grants are awarded to fund projects worldwide, supporting local expertise to benefit communities as a whole. The beneficiaries of our grant making programme in 2022 were:

Jinda Organisation	(based in Iraq)
Children's Centre - Cullompton	(based in United Kingdom)
Women's Refuge	(based in United Kingdom)
Gambia Hart House	(based in Gambia)

Financial review

The Foundation's work is entirely reliant on income from donations from the public and corporate donors. Income for the year totalled £33,886 (2021: £23,289).

Expenditure on charitable activities amounted to £7,268 (2021: £6,163) and the surplus for the year was £2,943 (2021: deficit £692). At the end of the year total funds carried forward were £13,478 an increase of £2,943 on the previous year.

Reserves policy

At the year end the Foundation held unrestricted reserves of £9,770 (2021: £9,673) and £3,708 (2021: £862) in restricted funds.

The Foundation's policy is to distribute its charitable funds, subject to it retaining a reserve to protect its ability to continue ongoing annuities and other commitments in the event of a fall-off in the annual collection.

Public benefit

Following the passing of the Charities Act 2006, subsequently replaced by the Charities Act 2011, there must be an identifiable benefit or benefits arising from the work of all charities, and such benefits must be to the public or a section of the public. The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the trust's aims and objectives and in planning future activities.

Going concern

The trustees have reviewed budgets and they have a reasonable expectation that the charity has adequate resources to continue in existence for the foreseeable future.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, applicable accounting regulations and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

30 Oct 2023

Approved by the trustees of the Charity on and signed on its behalf by:

Zena Hanks

.....
Zena Hanks (on behalf of Saffery
Trustees (UK) Limited) (Oct 30, 2023,
012444)

The Joss Stone Foundation
Statement of Financial Activities
For the year ended 31 December 2022

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from				
Donations, legacies and other similar receipts				
Donations	7,673	26,213	33,886	23,289
Total incoming resources	<u>7,673</u>	<u>26,213</u>	<u>33,886</u>	<u>23,289</u>
Expenditure on				
Charitable activities				
Individual grants	4,827	2,441	7,268	6,163
Project management	-	20,972	20,972	14,104
	<u>4,827</u>	<u>23,413</u>	<u>28,240</u>	<u>20,267</u>
Management and administration				
Bank Charges	-	72	72	265
Sundry expenses	-	70	70	220
Professional fees	-	780	780	780
Rent	-	1,216	1,216	1,688
Heat and light	-	49	49	40
Telecommunications	-	306	306	451
IT costs	-	-	-	145
Insurance	-	210	210	125
Total resources expended	<u>4,827</u>	<u>26,116</u>	<u>30,943</u>	<u>23,981</u>
Net income/(expenditure)	2,846	97	2,943	(692)
Funds brought forward 1 January 2022	862	9,673	10,535	11,227
Funds carried forward 31 December 2022	<u><u>3,708</u></u>	<u><u>9,770</u></u>	<u><u>13,478</u></u>	<u><u>10,535</u></u>

The Joss Stone Foundation
Balance Sheet
For the year ended 31 December 2022

REGISTERED CHARITY NUMBER 1165518

		2022	2021
		£	£
Current Assets			
Cash at bank and in hand		15,738	12,920
Other debtors		338	338
Creditors: Amounts falling due within one year	2	(2,598)	(2,723)
Net assets		<u>13,478</u>	<u>10,535</u>
Restricted	4	<u>3,708</u>	<u>862</u>
		3,708	862
Funds			
Unrestricted funds	3	9,770	9,673
Total funds		<u>9,770</u>	<u>10,535</u>

The notes on pages 7 to 8 form part of these financial statements. The Trustees have prepared these financial statements in accordance with section 138 of the Charities Act 2011.

30 Oct 2023

Approved by the board of Trustees and signed on their behalf on 2023

Zena Hanks

Zena Hanks (on behalf of Saffery
Trustee
 Hanks (UK) Limited) (Oct 30, 2023,
 9:24am)

1 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are as follows:

(a) Basis of preparation

The financial statements have been prepared on the accruals basis and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) – (Charities SORP (FRS 102)) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Joss Stone Foundation meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

(b) Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis in preparing the financial statements.

(c) Funds structure

Funds are available to spend on activities to further any of the purposes of the charity.

(d) Voluntary income

Cash donations, gifts and legacies are included in full in the Statement of Financial Activities (SOFA) as they are received. Cash collected during the annual collection is included in the SOFA before deducting the expenditure incurred in organising and administering the appeal. Donations under deed of covenant or gift aid plus the associated income tax recovery are recognised as income when the donation is received. The charity benefits from the involvement and enthusiastic support of its volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

(e) Resources expended

Expenditure is recorded on the accruals basis. The cost of irrecoverable value added tax is included with the expense item to which it relates.

Grants payable are payments made to third parties in the furtherance of the charitable objectives of the trust. The payments are recognised when there is a constructive obligation resulting in payment being unavoidable.

The Joss Stone Foundation
Notes to the financial statements
For the year ended 31 December 2022

2	Creditors: Amounts falling due within one year	2022	2021
		£	£
	Other creditors	<u>2,598</u>	<u>2,723</u>
3	Unrestricted funds	2022	2021
		£	£
	At 1 January 2022	9,673	7,251
	Income	26,213	23,213
	Charitable donations	(2,441)	(2,973)
	Project Management	(20,972)	(14,104)
	Sundry	(1,851)	(2,669)
	Bank charges	(72)	(265)
	Legal and professional fees	<u>(780)</u>	<u>(780)</u>
	At 31 December 2022	<u>9,770</u>	<u>9,673</u>
4	Restricted funds	2022	2021
		£	£
	At 1 January 2022	862	3,976
	Income	7,673	76
	Charitable donations	<u>(4,827)</u>	<u>(3,190)</u>
	At 31 December 2022	<u>3,708</u>	<u>862</u>
5	Reconciliation of net income and cash movements	2022	2021
		£	£
	Net income /(deficit)	2,943	(692)
	Increase/(decrease) in creditors	<u>(125)</u>	<u>(1,252)</u>
	Increase/(decrease) in cash	<u>2,818</u>	<u>(1,944)</u>

6 Related party transactions

Neither the Trustees nor any persons connected with them have received any remuneration during the year for their role as Trustees.

During the year, the foundation received £25,000 (2021: £20,000) in donations from Joss Limited. At the end of the year the Foundation owed £695 (2021: £820) to Joss Limited and £1,123 (2021: £1,123) to Joss ROW Touring Limited. These amounts are shown within other creditors. J Stoker (known as Joss Stone), Trustee of the Foundation is also a Director of Joss Limited and Joss ROW Touring Limited.

THE JOSS STONE FOUNDATION

England & Wales - Charity number 1165518

Accounts

Charity registration number: 1165518

The Joss Stone Foundation

Annual report and financial statements

For the year ended 31 December 2020

The Joss Stone Foundation
Contents

Administrative Information	1
Independent Examiner's Report to the Trustees	2
Trustees' Report	3
Statement of Financial Activities	5
Balance Sheet	6
Notes to the financial statements	7

The Joss Stone Foundation
Administrative Information
For the year ended 31 December 2020

Registered charity number: 1165518

Trustees

Joss Stone
Harrison Stoker
Saffery Champness Trustees Limited

Principal office

St Catherine's Court
Berkeley Place
Bristol
BS8 1BQ

Accountants

Saffery Champness LLP
St Catherine's Court
Berkeley Place
Bristol
BS8 1BQ

Independent Examiner

Jacob Bray FCA
JWB Corporate Ltd
22 Mulberry Avenue
Portishead
North Somerset
BS20 7LG

The Joss Stone Foundation
Independent Examiner's Report to the Trustees
For the year ended 31 December 2020

I report on the accounts of the charity for the year ended 31 December 2020 which are set out on pages 3-8.

Respective responsibilities of trustees and examiner

The Charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

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

Independent examiner's statement

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

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

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

Jacob Bray

.....
Jacob Bray FCA

Jacob Bray (Sep 6, 2021, 10:29am)

JWB Corporate Ltd
22 Mulberry Avenue
Portishead
North Somerset
BS20 7LG

Dated:- 06 Sep 2021

The trustees present their annual report and financial statements of the charity for the year ending 31 December 2020. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and the Statement of Recommended Practice - Accounting and Reporting by Charities (FRS 102) issued in 2015 ('SORP 2015').

Structure, governance and management

The Joss Stone Foundation was founded in 2014 and is registered under the Charities Act 2011, charity number 1165518. The Foundation operates under a constitution which states that the objects of the Foundation are both grant making and the formation of charity project partnerships.

The Foundation fulfils its objectives by raising funds from the public and corporate donors and by using accumulated reserves from past donations.

The Trustees of the society are made up of three members, who discuss regularly the broad strategy and areas of activity of the Foundation, approve accounts, appoint new Trustees, set the reserves policy and review risk management.

All Trustees give their time freely and no trustee remuneration is paid.

Risk management

The charity trustees have considered the major risks to which the charity is exposed and have reviewed those risks and established systems and procedures to manage those risks.

Objectives and activities for the public benefit

The objectives of the foundation are both grant making and the formation of charity project partnerships. This is delivered by making grants to organisations and partners with other charities on projects. During 2020 grants of £11,553 were paid (2019: £45,370).

Grant making policy

Grants are awarded to fund projects worldwide, supporting local expertise to benefit communities as a whole. The beneficiaries of our grant making programme in 2020 were:

Ocean Acres Animal Sanctuary - Barbados
Hart House - Gambia
The AMAR international charitable Foundation - Iraq
NCL Foundation against Childhood Dementia appeal - Germany
Mwangaza Congo International - Congo

Financial review

The Foundation's work is entirely reliant on income from donations from the public and corporate donors. Income for the year totalled £36,859 (2019: £64,987).

Expenditure on charitable activities amounted to £11,553 (2019: £45,370) and the deficit for the year was £2,345 (2019: surplus £8,602). At the end of the year total funds carried forward were £11,227 a decrease of £2,345 on the previous year.

Reserves policy

At the year end the Foundation held unrestricted reserves of £7,251 (2019: £13,572) and £3,976 (2019: nil) in restricted funds.

The Foundation's policy is to distribute its charitable funds, subject to it retaining a reserve to protect its ability to continue ongoing annuities and other commitments in the event of a fall-off in the annual collection.

Public benefit

Following the passing of the Charities Act 2006, subsequently replaced by the Charities Act 2011, there must be an identifiable benefit or benefits arising from the work of all charities, and such benefits must be to the public or a section of the public. The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the trust's aims and objectives and in planning future activities.

Going concern

The trustees have reviewed budgets and considered the impact of coronavirus on the business to be low and they have a reasonable expectation that the charity has adequate resources to continue in existence for the foreseeable future.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, applicable accounting regulations and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

06 Sep 2021

Approved by the trustees of the Charity on and signed on its behalf by:

Zena Hanks

.....
Zena Hanks (on behalf of Saffery
Champness Trustees Ltd) (Sep 6, 2021,
Trustee)

The Joss Stone Foundation
Statement of Financial Activities
For the year ended 31 December 2020

	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income from				
Donations, legacies and other similar receipts				
Donations	6,236	30,623	36,859	64,987
Total incoming resources	<u>6,236</u>	<u>30,623</u>	<u>36,859</u>	<u>64,987</u>
Expenditure on				
Charitable activities				
Individual grants	2,260	9,293	11,553	45,370
Management and administration				
Staff costs	-	21,398	21,398	9,073
Bank Charges	-	453	453	785
Sundry expenses	-	1,409	1,409	377
Professional fees	-	780	780	780
Rent	-	1,149	1,149	-
Heat and light	-	16	16	-
Telecommunications	-	374	374	-
IT costs	-	2,000	2,000	-
Insurance	-	72	72	-
Total resources expended	<u>2,260</u>	<u>36,944</u>	<u>39,204</u>	<u>56,385</u>
Net income	3,976	(6,321)	(2,345)	8,602
Funds brought forward 1 January 2020	-	13,572	13,572	4,970
Funds carried forward 31 December 2020	<u><u>3,976</u></u>	<u><u>7,251</u></u>	<u><u>11,227</u></u>	<u><u>13,572</u></u>

The Joss Stone Foundation
Balance Sheet
For the year ended 31 December 2020

REGISTERED CHARITY NUMBER 1165518

		2020	2019
		£	£
Current Assets			
Cash at bank and in hand		14,864	15,791
Other debtors		338	-
Creditors: Amounts falling due within one year	2	(3,975)	(2,219)
Net assets		<u>11,227</u>	<u>13,572</u>
Funds			
Unrestricted funds	3	7,251	13,572
Restricted	4	3,976	-
Total funds		<u>11,227</u>	<u>13,572</u>

The notes on pages 7 to 8 form part of these financial statements. The Trustees have prepared these financial statements in accordance with section 138 of the Charities Act 2011.

06 Sep 2021

Approved by the board of Trustees and signed on their behalf on 2021

Zena Hanks

Zena Hanks (on behalf of Saffery
 Champness Trustees Ltd) (Sep 6, 2021,
Trustee

1 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are as follows:

(a) Basis of preparation

The financial statements have been prepared on the accruals basis and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) – (Charities SORP (FRS 102)) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Joss Stone Foundation meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

(b) Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis in preparing the financial statements.

(c) Funds structure

Funds are available to spend on activities to further any of the purposes of the charity.

(d) Voluntary income

Cash donations, gifts and legacies are included in full in the income and expenditure account as they are received. Cash collected during the annual collection is included in the income and expenditure account before deducting the expenditure incurred in organising and administering the appeal. Donations under deed of covenant or gift aid plus the associated income tax recovery are recognised as income when the donation is received. The charity benefits from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

(e) Resources expended

Expenditure is recorded on the accruals basis. The cost of irrecoverable value added tax is included with the expense item to which it relates.

Grants payable are payments made to third parties in the furtherance of the charitable objectives of the trust. The payments are recognised when there is a constructive obligation resulting in payment being unavoidable.

The Joss Stone Foundation
Notes to the financial statements
For the year ended 31 December 2020

2 Creditors: Amounts falling due within one year

	2020	2019
	£	£
Other creditors	<u>3,975</u>	<u>2,219</u>

3 Unrestricted funds

	2020	2019
	£	£
At 1 January 2020	13,572	4,970
Income	30,623	64,987
Charitable donations	(9,293)	(45,370)
Wages	(21,398)	(9,073)
Sundry	(5,020)	(377)
Bank charges	(453)	(785)
Legal and professional fees	(780)	(780)
At 31 December 2020	<u>7,251</u>	<u>13,572</u>

4 Restricted funds

	2020	2019
	£	£
At 1 January 2020	-	-
Income	6,236	-
Charitable donations	(2,260)	-
At 31 December 2020	<u>3,976</u>	<u>-</u>

5 Reconciliation of net income and cash movements

	2020	2019
	£	£
Net (deficit)/income	(2,345)	8,602
Increase in creditors	1,756	1,143
(Decrease)/increase in cash	<u>(589)</u>	<u>9,745</u>

6 Related party transactions

Neither the Trustees nor any persons connected with them have received any remuneration during the year for their role as Trustees.

During the year, the foundation received £25,000 (2019: £42,600) in donations from Joss Limited. At the end of the year the foundation owed £2,072 (2019: £315) to Joss Limited and £1,123 (2019: £1,123) to Joss ROW Touring Limited. These amounts are shown within other creditors. J Stoker (known as Joss Stone), Trustee of the Foundation is also a Director of Joss Limited and Joss ROW Touring Limited.