

Charity annual return questions

This document is to help charities prepare for their annual return by gathering the required information.

Submit your annual return online, once you have the information you need.

There is more guidance on the questions in the online service.

If your income is under £10,000 you only need to report your income and spending.

Section: Financial period	Notes
<p>You will be asked to confirm the charity's financial period.</p> <p>If the financial period end dates displayed are incorrect, you can change them in the Change the charity financial period service.</p>	
Section: Income and spending	
<p>You will be asked to enter the charity's income and spending in the financial period for this annual return in the boxes provided. Please round all figures to the nearest pound (do not enter decimal points or commas).</p> <p>If your charity is part of a group and has prepared group accounts, then please use the group figures to complete the annual return. (Group accounts are only required where group income is more than £1million).</p>	
Section: Confirm income and spending	
<p>In the financial details section you will be asked to enter key financial information from your accounts, including total income.</p> <p>For charities with an income greater than £500,000. The total income from your Statement of Financial Activities should match the gross income you have entered here, unless your charity has received endowments during the year, or made transfers from your endowment to your income funds. If this is the case you should exclude these amounts from the total income you enter here.</p> <p>Please check the gross income figure you have entered here is correct.</p>	
Section: Serious incidents	
<p>If gross income is more than £25,000 you will be asked if there were any serious incidents in your charity that have not been reported to the Charity Commission, for the period of this return.</p>	
Section: Fundraising	
<p>Did your charity raise funds from the public?</p>	Yes
<p>If you answer 'Yes', you will be asked:</p>	
<p>Did the charity work with any professional fundraisers?</p>	No
<p>Did your charity have a written agreement with each of its professional fundraisers?</p>	NA
<p>Did your charity work with any commercial participators?</p>	NA
<p>Did your charity have a written agreement with each of its commercial participators?</p>	NA
Section: Grant making	
<p>Was grant making the main way your charity carried out its purposes?</p>	No
Section: Income from government contracts	
<p>During the financial period for this annual return, did the charity receive income from contracts (other than grant agreements) with central government or local authorities?</p>	No
<p>If you answer 'Yes', you will be asked:</p>	
<p>How many contracts did your charity have with central government or local authorities?</p>	
<p>Enter total value of contracts. Please round all figures to the nearest pound (do not enter decimal points or commas).</p> <p>What was the total value of these contracts?</p>	
Section: Income from government grants	
<p>During the financial period for this annual return, did the charity receive income from grants from central government or local authorities?</p>	No
<p>If you answer 'Yes', you will be asked:</p>	
<p>How many grants did your charity receive from central government or local authorities?</p>	
<p>Enter total value of grants. Please round all figures to the nearest pound (do not enter decimal points or commas).</p> <p>What was the total value of these grants?</p>	
Section: Income from outside the UK	
<p>Did your charity receive income from outside the UK?</p>	No
<p>If you answer 'Yes', you will be presented with a table of countries. Select countries or territories the charity received income from. Then answer the following questions.</p>	

<p>What is the value of income from each country? Please round all figures to the nearest pound (do not enter decimal points or commas). If your charity did not have any income from the source, please enter 0 (zero).</p> <p>Specify the source and amount of income from the options below:</p> <ul style="list-style-type: none"> - Overseas government or quasi government bodies - Overseas charities, NGOs or NPOs - Other overseas institutions - Individuals resident overseas (for example school fees and memberships) - Unknown/Do not know <p>Notes on income from other overseas institutions and individuals resident overseas</p> <p>1. If your gross income is less than £25,000, only include payments that make up more than 80% of the charity's income. If your gross income is more than £25,000, only include payments of more than £25,000.</p> <p>2. If you are completing a 2018 annual return, these categories are optional.</p>	
Section: Operating and spending outside England and Wales	
Did your charity operate outside England and Wales?	No
If you answer 'Yes', you will see a table of countries. Select countries or territories the charity operated in during the financial period covered in the annual return. Then answer the following questions.	
<p>Record the total expenditure by country or territory. Please round all figures to the nearest pound (do not enter decimal points or commas).</p> <p>If your charity did not spend any money in the country, please enter 0 (zero).</p> <p>Note: If your charity operated in Northern Ireland or Scotland, you are not required to provide a value for spending for either of these countries.</p>	
<p>When spending money or working outside England and Wales, did your charity transfer money other than using the regulated banking system?</p> <p>Note: if you are completing a 2018 annual return, this question is optional.</p>	
<p>What methods to transfer money did your charity use?</p> <ul style="list-style-type: none"> - Cash courier - Other charities or NGOs/Non-Profits - Money Service Business (e.g. Western Union) - Informal Money Transfer Systems - Online payment methods (e.g. PayPal) - Other <p>Note: if you are completing a 2018 annual return, this question is optional.</p>	
<p>How much money did your charity send outside the regulated banking system in total? Please round all figures to the nearest pound (do not enter decimal points or commas).</p>	
<p>Did your charity have procedures and controls in place to monitor expenditure outside England and Wales?</p> <p>Note: if you are completing a 2018 annual return, this question is optional.</p>	
<p>Are the trustees satisfied that your charity's risk management policies and procedures adequately covered activities and spending outside England and Wales?</p> <p>Note: if you are completing a 2018 annual return, this question is optional.</p>	
Section: Subsidiaries	
Did the charity have any subsidiaries?	No
If you answer 'Yes', you will be asked:	
Were any of the trustees also directors of the charity's subsidiaries?	
Section: Trustee payments	
Did any of the trustees receive any remuneration, payments or benefits from the charity other than refunds of legitimate trustee expenses?	No
If you answer 'Yes', you will be asked:	
<p>Did any of the trustees receive payments or benefits for:</p> <ul style="list-style-type: none"> - being a charity trustee? - providing services to your charity (such as specialist services or advice provided by trustees who are builders, electricians, graphic designers, lawyers, for example)? - any other benefit from the charity (for example, accommodation, car, holiday)? Also include any payments and benefits given to trustees who are paid members of staff 	
Did any of the trustees resign and then take up employment with the charity?	
Section: Employees	
Did any of your charity's staff receive total employee benefits of £60,000 or more?	No

<p>If you answer 'Yes', you will be asked:</p> <p>Enter the number of staff whose total employee benefits were in each of the following bands:</p> <p>£60,000 to £70,000 £70,001 to £80,000 £80,001 to £90,000 £90,001 to £100,000 £100,001 to £110,000 £110,001 to £120,000 £120,001 to £130,000 £130,001 to £140,000 £140,001 to £150,000 £150,001 to £200,000 £200,001 to £250,000 £250,001 to £300,000 £300,001 to £350,000 £350,001 to £400,000 £400,001 to £450,000 £450,001 to £500,000 Over £500,000</p>	
For your highest paid member of staff only, what was the total value of their employee benefits?	
Section: Volunteers	
How many UK volunteers, excluding trustees, did the charity have during the financial period?	50
Section: Financial controls	
Did your charity review its internal financial controls?	Yes
Section: Safeguarding	
<p>Note: only charities with particular classifications and not regulated by certain organisations will be asked this question.</p> <p>Has the charity obtained a standard, enhanced or enhanced with barred lists DBS check on all trustees, employees and volunteers who are in roles that are eligible for these checks?</p>	

Only charities with annual income over £500,000 need to answer the following financial questions.

[At this point, other charities will be asked to provide copies of their trustee annual report and annual accounts.](#)

Section: Account type	
<p>IMPORTANT - You will need a final version of the published accounts to fill in the financial details section. The trustees should ensure that this section is completed by a competent person who is familiar with the charity's accounts.</p> <p>The information you need to complete this section will generally be found in the statement of financial activities (SoFA).</p> <p>When completing this section you may wish to look at Charities SORP.</p> <p>Please indicate whether the information that you are giving is based on group accounts or charity-only accounts by clicking on the relevant account type. If you have prepared group accounts, please use these to complete the following section.</p>	
<p>Does your charity prepare:</p> <p>Group accounts Charity only accounts</p>	
Section: Income and Endowments	
<p>All fields are mandatory - Enter 0 (zero) if the field does not apply to your charity.</p> <p>Fields that are indented provide additional information and are included in the figures for the field above.</p> <p>The indented fields may not represent the whole amount.</p> <p>The information you need to complete this section will generally be found in the Statement of Financial Activities (SoFA).</p> <p>Enter figures to the nearest pound and restate them in pounds if the accounts have, for example, been prepared to the nearest thousand. Do not enter decimal points or commas.</p>	
Donations and legacies	21,314
Of the total donations and legacies what amount is Legacies	0
Of the total donations and legacies what amount is Endowments received	0
Other trading activity	2729
Investment income	0
Income from charitable activities	9684
Other income	0
Total income and endowments	33727
<p>Note: The amount entered for 'Total income and endowments' minus 'Endowments Received' should be equal to the figure entered for 'Income' on the charity Information page. If the charity controls subsidiary undertakings, consolidated figures should be used from group accounts where these have been prepared.</p>	
Section: Expenditure	

<p>The information you need to complete this section will generally be found in the Statement of Financial Activities (SoFA).</p> <p>All fields are mandatory - Enter 0 (zero) if the field does not apply to your charity.</p> <p>Fields that are indented provide additional information and are included in the figures for the field above.</p> <p>The indented fields may not represent the whole amount.</p> <p>Enter figures to the nearest pound and restate them in pounds if the accounts have, for example, been prepared to the nearest thousand. Do not enter decimal points or commas.</p>	
Expenditure on raising funds	2515
Of total expenditure on raising funds what amount is Investment management costs	0
Other expenditure	0
Expenditure on charitable activities	32029
Of the total expenditure on charitable activities what value is Grants to institutions	0
Of the total expenditure on charitable activities what value is Governance costs	950
Total expenditure	34544
Section: Other recognised gains/(losses)	
<p>The information you need to complete this section will generally be found in the Statement of Financial Activities (SoFA).</p> <p>All fields are mandatory - Enter 0 (zero) if the field does not apply to your charity.</p> <p>Fields that are indented provide additional information and are included in the figures for the field above.</p> <p>The indented fields may not represent the whole amount.</p> <p>Enter figures to the nearest pound and restate them in pounds if the accounts have, for example, been prepared to the nearest thousand. Do not enter decimal points or commas.</p>	
<p>This figure should be prefixed with the minus symbol if it is a negative value.</p> <p>Gains/(losses) on revaluation of fixed assets</p>	0
<p>This figure should be prefixed with the minus symbol if it is a negative value.</p> <p>Actuarial gains/(losses) on defined benefit pension schemes</p>	0
<p>This figure should be prefixed with the minus symbol if it is a negative value.</p> <p>Net gains/(losses) on investments</p>	0
<p>This figure should be prefixed with the minus symbol if it is a negative value.</p> <p>Other gains/(losses)</p>	0
Section: Assets	0
<p>All fields are mandatory - Enter 0 (zero) if the field does not apply to your charity.</p> <p>Fields that are indented provide additional information and are included in the figures for the field above.</p> <p>The indented fields may not represent the whole amount.</p> <p>The information you need to complete this section will generally be found in the Balance Sheet.</p> <p>Enter figures to the nearest pound and restate them in pounds if the accounts have, for example, been prepared to the nearest thousand. Do not enter decimal points or commas.</p>	
Total fixed assets	0
Of the total fixed assets what value is Fixed asset investments	0
Total current assets	5951
Of the total current assets what value is Current asset investments	0
Of the total current assets what value is Cash at bank and in hand	3779
Section: Liabilities	
<p>All fields are mandatory - Enter 0 (zero) if the field does not apply to your charity.</p> <p>Fields that are indented provide additional information and are included in the figures for the field above.</p> <p>The indented fields may not represent the whole amount.</p> <p>The information you need to complete this section will generally be found in the Balance Sheet.</p> <p>Enter figures to the nearest pound and restate them in pounds if the accounts have, for example, been prepared to the nearest thousand. Do not enter decimal points or commas.</p>	
Creditors due within one year	0
Creditors falling due after one year and provisions	0
Defined benefit pension scheme asset/(liability)	0
Total net assets/(liabilities)	0
Section: Funds	

<p>The information you need to complete this section will generally be found on the Balance Sheet or in the notes to the accounts.</p> <p>All fields are mandatory - Enter 0 (zero) if the field does not apply to your charity.</p> <p>Fields that are indented provide additional information and are included in the figures for the field above.</p> <p>The indented fields may not represent the whole amount.</p> <p>Enter figures to the nearest pound and restate them in pounds if the accounts have, for example, been prepared to the nearest thousand. Do not enter decimal points or commas.</p>	
Endowment funds	0
Restricted funds	367
Unrestricted funds	5584
Total funds	5931
Section: Additional information	
<p>The information you need to complete this section will generally be found in the notes to the accounts.</p> <p>All fields are mandatory - Enter 0 (zero) if the field does not apply to your charity.</p> <p>Enter figures to the nearest pound and restate them in pounds if the accounts have, for example, been prepared to the nearest thousand. Do not enter decimal points or commas.</p>	
Support costs	12689
Depreciation charge for the year	229
Level of reserves	5951
Average number of employees	0
Section: Send Trustees' Annual Report and Accounts	
<p>You are required to submit your Trustees' Annual Report and accounts for this financial period. You will be asked if you want to attach this at the time of completing the annual return.</p>	
Section: Submit Trustees' Annual Report, external scrutiny and accounts	
<p>You are required to submit your Trustees' Annual Report and accounts for this financial period.</p> <p>You can attach files in any of the following formats: .docx and family, .xlsx and family, .ODF, .CSV, PDF and each file cannot exceed 25MB.</p> <p>You must attach a complete set of accounts which is comprised of the Trustees' Annual Report, accounts and appropriate independent examiners' / auditor's report.</p> <p>Privacy Notice</p> <p>This privacy notice explains how the Charity Commission processes personal data when a charity completes the annual return service including uploading the charity's accounts and trustees' annual report.</p> <p>The charity's accounts and trustees' annual report are published in full on the Commission's website. In completing the annual return 21 (AR21) service, your charity will be processing personal data and in some instances personal data which is special category personal data. This personal data may be processed in response to the question set in the AR21 service or it may be included in the accounts and trustees' annual report.</p>	
<p>Some personal data is required to be included by SORP but other personal data may be included because it is relevant to the charity's financial performance or governance such as the names and other personal data about trustees, employees, donors, volunteers and beneficiaries.</p> <p>The charity as the data controller is responsible for ensuring that its response in the AR21 service and the accounts and trustees' annual report meet its obligations under the General Data Protection Regulations 2016 and the Data Protection Act 2018 for all the personal data processed. You will need to take particular care if you are including personal data about children, adults at risk, special category personal data or your charity's trustees have a dispensation from including their name in the accounts.</p>	
<p>By continuing to upload the accounts you certify that you have read this privacy notice and are authorised by the charity trustees to submit information.</p> <p>Select this option if you want to attach one file for all reports - file must not exceed 25MB</p> <p>Do not use special characters when naming the file. For example do not use these characters < > : " / \ ? * @</p> <p>By selecting this option you confirm that the file includes all of the following: Trustees' annual report Accounts Examiner's / auditor's report</p> <p>Select this option if you want to attach a separate file for each report - each file must not exceed 25MB</p> <p>Do not use special characters when naming the files. For example do not use these characters < > : " / \ ? * @</p>	
<p>Does your independent examiners/auditors report identify any areas where accounting rules were not followed, disclosures not fully made or accounting records incomplete?</p> <p>Note: charitable incorporated organisations (CIOs) with income of £25,000 or less will not be asked this question.</p>	
Section: Check and submit your annual return	
<p>Before you complete the declaration and submit the annual return, you should check the content and accuracy of the information you have provided.</p>	

JOY (JOINING OLD AND YOUNG)
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2020

JOY (JOINING OLD AND YOUNG)

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JOY (JOINING OLD AND YOUNG)

TRUSTEES' REPORT

FOR THE PERIOD ENDED 31 AUGUST 2020

JOY was constituted as a charitable incorporated organisation (CIO) on 8 April 2019. The trustees present their report and financial statements for the extended period from 8th April 2019 (date of incorporation) to 31 August 2020 (JOY's accounting period end).

The accounts have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the charity's Articles of Association and the Statement of Recommended Practice, "Accounting and Reporting by Charities" (the "SORP").

Objectives and activities

The charity's objectives are:

- To run intergenerational programmes in which older people and young children communicate and interact through recreation and educational activities for mutual and communal benefit;
- To encourage integration between diverse community groups by raising awareness of different cultures;
- Benefits for the Elderly: to reduce isolation, promote well-being and purpose;
- Benefits for the Children: to instil and promote respect, empathy and compassion for the elderly with a view to enhancing family and community values;
- To create self-sustaining, ongoing programmes for intergenerational groups to enhance relationships and friendships between the elderly and the children;
- To develop participants' social skills, confidence and self-esteem of the young and the older members of the community;
- To train individuals to facilitate JOY programmes and enhance their employability;
- To further such other purposes which may be charitable as the trustees see fit from time to time; the Trustees can identify new related charitable opportunities that are charitable according to the Law of England and Wales.

The main activities undertaken to support the above objectives are JOY sessions and fundraising activities such as JOY Day, raffles, jump for joy and networking events.

Some fundraising activities took place prior to the registration of JOY as a CIO. JOY also received donations income prior to becoming a CIO, which enabled us to cover the legal costs for the CIO application and fund the below:

- Session resources and running costs;
- Staff Training;
- DBS Checks;
- Printing and production for advertising and marketing;
- Computer Software and Website Costs;
- Insurances; and
- Office Expenses.

The trustees have paid due regard to guidance issued by the Charity Commission on public benefit in deciding what activities the charity should undertake.

Achievements and performance

During the long accounting period ending 31 August 2020, we continued to support the same partnering schools and care homes we worked with in prior years; we also engaged new partners.

Our financial year runs according to school academic year. Our JOY sessions only take place during the academic year and therefore our number of sessions fluctuates accordingly. Our sessions are also affected by Bank Holidays, religious holidays and any school closures.

Immediately prior to the Covid-19 pandemic, we held JOY sessions with approximately 14 schools and 14 elderly organisations per month.

The JOY sessions involve bringing together the old and young through a structured programme. This involves interactive singing, followed by a planned creative and educational activity, whereby an adult and a child partner up to work together on the same page. This encompassed communication, compassion, mutual respect and understanding, ending off with a JOY song and giving each other 'thank you' JOY stickers.

	Cost / session
Current cost of JOY session (as of Feb'20):	
Facilitator/s	£150.00
Resources Preparation	£15.00
Resource Materials	£10.00
Total Cost/Session	£175.00

In June 2019 we held a JOY Day, sponsored by Tesco Bags of Help. This was a culmination of wanting to spread awareness and involve diverse communities to come together, to integrate and interact through different intergenerational activities. The activities included animal petting, creative art activities, which are normally included in JOY sessions, face painting, theatre performance, song and dance, exercise for the elderly and for children, art murals, outdoor bubbles and balloons. This was an afternoon celebration catering to the whole family. This was attended by the Mayor of Barnet – Caroline Stock and some of her staff. We had over 350 people attending this event with 50 volunteers. We had very positive feedback and we hope to run another of these events in the future.

COVID-19 impact on JOY's activities

The last JOY session took place on 2 March 2020. Owing to COVID-19, JOY had to cease its normal operations as the whole country went into lockdown.

The elderly were extremely isolated and lonely during this period. In May 2020 JOY worked together with a university student and brainstormed alternative methods to combat the isolation and loneliness amongst the elderly. As a result, JOY, namely Jenny Kossew – Founder and Principal, embarked on a programme of collecting artwork from children around London, laminating the creations and delivering them, in a pack, to the Residential Homes for the Elderly. Jenny spent a few months volunteering her time on this project. JOY wanted to maintain the connection between the old and the young without any direct human contact and this was a way forward during the pandemic.

JOY also engaged in a project called 'Together we are Barnet', which started in July 2020, which was a collaboration of charities based in the Borough of Barnet, where we involved children from local schools who drew colourful, happy, pictures. We then laminated them so that the elderly could use them as place mats. We then delivered to local residential homes. This also ensured a continued connection between the children and the elderly in the community.

Financial review

The total income for the accounting period ended 31 August 2020 amounted to £33,727 (£9,663 of which comprised donated services). Total expenditure amounted to £34,544.

Income in the form of donations and grants remains the principal source of financing for our work, and the period between 8 April 2019 and the onset of the Covid pandemic saw a healthy increase in donations and grants from individuals and organisations compared with prior periods. The increase in the number of monthly JOY sessions as well as the JOY Day fundraising event held in June 2019 also contributed to the increase in both income and expenditure during the period.

However, between March and August 2020, JOY's income and expenses decreased to a bare minimum. The main items of income were donated bookkeeping and consulting services (valued at £9,663) from JOY's bookkeeper and founder, respectively. A corresponding expense of £9,663 was also recognised in JOY's income and expenditure accounts.

As at the 31 August 2020, the amount of cash funds stood at just over £3,700, while debtors amounted to £2,053, which almost entirely comprises a receivable of gift aid claims. JOY had no creditors as of 31 August 2020.

Reserves

As of 31 August 2020, JOY's cash reserves stood at just over £3,700. With no creditors and no JOY sessions scheduled for the foreseeable future due to the Covid pandemic, these funds are sufficient to cover any expenses of JOY until its regular operations resume, at which time JOY also expects to receive additional income from donations and charitable activities.

Plans for future periods

JOY will continue to embark on community projects in order to maintain the connection between the old and young. Unfortunately, owing to the current COVID situation, JOY cannot operate in the usual way as it is too risky to bring young children into contact with the vulnerable elderly. We do not know when this will change.

Future projects:

- “Bringing Smiles to your Door” in collaboration with the Mayor of Barnet – delivering children's artwork and plants to the elderly in the theme of religious festivals, collaborating with the mayor of Barnet. This is a donation in kind by JOY to the community.
- JOY will run a project in collaboration with Jewish Care and the Holocaust Survivors' Centre delivering Challahs and works of art by the children to around 140 Holocaust Survivors each week by 50 volunteers. This is a three-phase project funded by:
 - City Bridge Trust (a London Charity) - £10,000
 - Milly Days (another charity) - £10,000
 - The Big Lottery - £10,000

This project will run from February 2021 to November 2021 and funding has been secured.

- JOY is also looking to pivot our programme to work with older children of around 8 to 11 years of age. We want to work on a story telling theme where facilitators from JOY will go into schools, working with children on 'Heritage' projects within the curriculum, where the children will interview grandparents, or older members of society about where they came from and their heritage.

Structure, governance and management

Governing document

The charity is constituted as a Charitable Incorporated Organisation (CIO) and governed by its constitution.

Trustees

The trustees are chosen on the basis of merit and their ability to make a contribution to the charity in terms of skills, knowledge and experience. None of the trustees have any beneficial interest in the company.

All trustees are provided with the charity's governing document, the relevant guidance from the Charity Commission on the role of the Trustees and the latest annual accounts and Trustees Annual Report.

Organisational Structure

The Board of Trustees is responsible for ensuring that the charity fulfils its objectives. The Board reviews the JOY's strategic direction and the best use of available resources to meet its objectives. The Board normally meets a minimum of twice a year or as required to ensure the strategic management of the charity.

Furthermore, JOY's Founder, Jenny Kossew, is actively engaged in supporting the charity's day-to-day activities. For completeness, the Founder is not a Trustee and has no decision-making powers over JOY.

Related Parties

None of JOY's trustees have been paid any remuneration or received any other benefits from an employment with JOY or a related entity. In addition, no trustee expenses have been incurred by JOY in the period ended 31 August 2020.

During the period ended 31 Aug 2020, JOY entered into a number of transactions with its Founder. The Founder is not a Trustee or an employee of JOY and does not have decision-making powers over the charity. However, the trustees have delegated the day-to-day management of JOY to the Founder. In particular, the Founder's role includes sourcing new projects to ensure the continuity of JOY within the community. Outside of the pandemic, the Founder also leads the JOY sessions.

The Founder often volunteers her services to JOY; for example, she does not receive remuneration for the day-to-day management of the charity. However, the Founder receives payment for the facilitation of JOY sessions.

During the long accounting period ended 31 August 2020, the following transactions took place between the Founder and JOY:

- The Founder provided consulting services to JOY (valued at £7,500) on a voluntary basis;
- The Founder received a total payment from JOY of £19,184 for running 127 JOY sessions.

Reference and Administrative Information

Name of Charity	Joining Old and Young (JOY)
Charity registration number	1182863
Principal address	11 Green Lane Edgware, Middlesex HA8 7PL

Trustees

The trustees serving during the year and since the year end were as follows:

Mrs C Campbell
Mrs F Berman
Mrs G Kendal
Mr I Cowan
Mrs M Mirvis
Mrs N Bharier
Mrs S Hubert
Miss M Bistrina

Independent examiners:	Peter Duboff Duboff Razak Chartered Accountants
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The trustees' report was approved by the Board of Trustees

Ms Fenella Berman

28th September 2021

JOY (JOINING OLD AND YOUNG)

INDEPENDENT EXAMINER'S REPORT *FOR THE PERIOD ENDED 31 AUGUST 2020*

I report to the charity trustees on my examination of the financial statements of the charity for the long period ended 31 August 2020 which are set on pages 9 to 15.

Responsibilities and basis of report

As the trustees of JOY, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of JOY's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1st April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on after 1st January 2015.

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

1. accounting records were not kept in respect of JOY as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Peter Duboff FCA
Chartered Accountant

Duboff Razak Chartered Accountants
Kingsbury House
468 Church Lane
London
NW9 8UA

Date: **28th September 2021**

JOY (JOINING OLD AND YOUNG)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 31 AUGUST 2020

		Unrestricted funds	Restricted funds	Total Period Ended 31 Aug'20
	Notes	£	£	£
Income from:				
Donations and legacies	2	3,691	17,624	21,314
Income from charitable activities	3	9,684		9,684
Income from other trading activities	4	2,729		2,729
		16,104	17,624	33,727
Expenditure on:				
Charitable activities	5	(14,571)	(17,458)	(32,029)
Raising funds	6	(230)	(2,285)	(2,515)
Total resources expended		(14,801)	(19,743)	(34,544)
Net income / (expenditure)		1,303	(2,119)	(816)
Reconciliation of funds				
Total funds brought forward		4,281	2,486	6,768
Total funds carried forward		5,584	367	5,951

JOY (JOINING OLD AND YOUNG)

BALANCE SHEET AS AT 31 AUGUST 2020

	Notes	31 Aug'20
ASSETS		£
Current assets		
Property, plant and equipment	9	120
Debtors	10	2,053
Cash at bank and in hand		3,779
		5,951
NET ASSETS		5,951
FUNDS OF THE CHARITY		
Unrestricted funds	11	5,584
Restricted funds	11	367
TOTAL CHARITY FUNDS		5,951

The financial statements were approved on 28th September 2021 and authorised for issue by the Board of Trustees on its behalf by:

Mrs Fenella Berman
Trustee

JOY (JOINING OLD AND YOUNG)

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 AUGUST 2020

1. Accounting policies

1.1. Basis of accounting

The financial statements have been prepared 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 2019) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

JOY meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historic cost or transaction value unless otherwise stated in the relevant account policy note(s).

1.2. Going concern

The Trustees are of the view that the charity is a going concern for at least 12 months from the date of signing the financial statements. Therefore, the financial statements are prepared on a going concern basis.

1.3. Charitable funds

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are donations which the donor has specified are to be solely used for particular areas of JOY's work or for specific artistic projects being undertaken by JOY. Any costs allocated to restricted funds are directly attributable to the particular work or projects that the funds have been provided for by the donor.

1.4. Incoming resources

All incoming resources are included in the statement of financial activities when JOY is entitled to the income and the amount can be quantified with reasonable accuracy.

1.5. Donated goods, services and facilities

Donated goods, services and facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. Where possible, donated goods, services and facilities are valued based on what JOY would pay in the open market.

JOY received in-kind administration and bookkeeping services as well as consulting services from its bookkeeper/administrator and founder in the period ended 31 August 2020. On receipt, these donated services are recognised as income on the basis of the estimated value provided by the donors. A corresponding amount is then recognised in expenditure. It is difficult to estimate whether the amounts are comparable with what JOY would pay in the open market; as such, the services are recognised at the value provided by the donors.

1.6. Expenditure

Expenditure is recognised once there is a legal or constructive obligation committing the charity to the expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on raising funds, comprising the costs of fundraising and their related support and governance; and
- Expenditure on charitable activities, comprising the costs associated with running JOY sessions and other activities undertaken to further the purposes of the charity and their related support and governance costs.

1.7. Tangible fixed assets

In May 2018, JOY acquired a printer and a laptop for a total of £492 funded by a grant from the Barnet Council. These items of equipment have an estimated useful life of 3 years and are depreciated on a straight-line basis.

2. Income from donations and legacies

	Unrestricted funds	Restricted Funds	Total for Period Ended 31 Aug'20
	£	£	£
Donations	3,191	7,961	11,152
Donated services	-	9,663	9,663
Grants	500	-	500
	3,691	17,624	21,314

Analysis of grants received

	Period Ended 31 Aug'20
	£
Cheruby Trust	500
	500

JOY is grateful to its bookkeeper/administrator for providing administrative, accounting and bookkeeping support pro bono in 2019/2020. The value of these services to the charity is estimated at £2,163 by the administrator/bookkeeper. This value is recognised within incoming resources as donated services, and an equivalent charge is included within the related expenditure. JOY is also grateful to its founder for providing pro bono consulting support to JOY. The value of the consulting services is estimated at £7,500 by the founder and this is recognised within JOY's incoming resources and related expenditure.

JOY greatly benefits from the involvement and support of its volunteers. In accordance with FRS102 and the Charities SORP (FRS102), the economic contribution of general volunteers is not recognised in the accounts.

3. Income from charitable activities

Unrestricted funds	Period Ended 31 Aug'20
	£
JOY sessions	9,684
	9,684

4. Income from other trading activities

Unrestricted funds	Period Ended 31 Aug'20
	£
Income from fundraising events	2,729
	2,729

This income relates to big fundraising events held by JOY. The £2,729 was raised from JOY day held on 2 June 2019.

5. Analysis of expenditure on charitable activities

	Unrestricted funds	Restricted funds	Total costs for Period Ended 31 Aug'20
			£
JOY sessions (Activities undertaken directly)	11,773	7,566	19,339
Support costs	2,798	9,891	12,689
Total	14,571	17,458	32,029

Analysis of support costs on charitable expenditure:

	Period Ended 31 Aug'20
	£
Office costs	353
Governance costs	950
Insurance costs	641
Freelance costs for professional services	10,227
Admin and other miscellaneous costs	519
Total	12,689

6. Analysis of expenditure on raising funds

	Unrestricted funds	Restricted funds	Total costs for Period Ended 31 Aug'20 £
Marketing	230	687	917
JOY Day - Supplies		166	166
JOY Day - Catering and entertainment		1,182	1,182
JOY day - Venue rental		250	250
Total	230	2,285	2,515

The majority of the costs in the accounting period ending 31 August 2020 were incurred in connection with JOY Day held on 2 June 2019. These were all funded with JOY's restricted funds.

7. Trustees

None of the trustees (or any persons connected with them) received any remuneration during the accounting period.

8. Employees

There were no employees during the accounting period.

9. Property, Plant and Equipment

	Equipment
	£
Cost	
At 8 Apr'2019	492
Additions	0
Disposals	0
At 31 Aug'2020	492
Accumulated depreciation	
At 8 Apr'2019	143
Charge for the period	229
Disposal	0
At 31 Aug'2020	372
Net book value	
At 8 Apr'2019	349
At 31 Aug'2020	120

10. Debtors

	Period ended 31 Aug'20
	£
Amounts due within one year	
Trade debtors	200
Tax recoverable under gift aid	1,853
	2,053

11. Summary of fund movements

	Balance at 8-Apr-19	Incoming resources	Resources expensed	Transfers	Funds at 31-Aug-20
	£	£	£	£	£
Unrestricted funds	4,281	16,104	(14,801)	0	5,584
Restricted funds	2,486	17,624	(19,743)	0	367
Total	6,768	33,727	(34,544)	0	5,951

12. Analysis of net assets between funds

	Period ended 31-Aug-20		
	Unrestricted funds	Restricted Funds	Total Funds
	£	£	£
Cash at bank and in hand	3,532	247	3,779
Other net assets	2,053	120	2,173
Total	5,584	367	5,951

JOY (JOINING OLD AND YOUNG)

INDEPENDENT EXAMINER'S REPORT FOR THE PERIOD ENDED 31 AUGUST 2020

I report to the charity trustees on my examination of the financial statements of the charity for the long period ended 31 August 2020 which are set on pages 9 to 15.

Responsibilities and basis of report

As the trustees of JOY, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of JOY's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

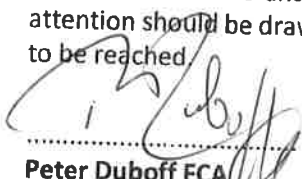
Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1st April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on after 1st January 2015.

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

1. accounting records were not kept in respect of JOY as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.


Peter Duboff FCA
Chartered Accountant

Duboff Razak
Kingsbury House
468 Church Lane
London
NW9 8UA

Date: 28/09/2021