



CITY OF JOY AID, UK

Annual Report and Financial Statements

for the year ended 30 April 2024

Charity Commission Registration: 1080812

Tandem Accounting Limited
17 Heathville Road
London N19 3AL



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

Charity Name	City of Joy Aid, UK														
Principal Address	1 The Grove, Parkfield, Latimer, Buckinghamshire, HP5 1UE.														
Charity Registration	1080812														
Governing Document	At the initiative of the French writer, Dominique Lapierre, the charity was established under a trust deed, dated 1 February 2000, as amended by resolution dated 23 March 2013.														
Objectives	<p>1) The Trustees shall hold the capital and income of the Trust Fund upon trust for the fulfilment of the objectives of the Charity, which are as outlined below:</p> <p>a) The advancement of education and the relief of the inhabitants of India who are suffering hardship and /or illness as a result of local or national disaster or by reason of their social and economic conditions and are in need of assistance including but without prejudice to the generality of the foregoing establishing and granting aid to educational institutions providing medical care and aid providing physical rehabilitation food and clothing. The trustees may grant relief to such inhabitants through the agency of other charities.</p> <p>b) Any other purposes as shall be exclusively charitable according to the law of England and Wales in such share and proportion as they shall think fit and the following provisions of this deed shall take effect subject to and only so far as consistent with such purposes.</p> <p>2) Provided always that the trust fund and any income therefrom shall not be applied directly or indirectly for any object or purposes other than those specified in clause 3.1 above and shall not be used for the benefit of any particular religious community or caste for any purpose which is of a religious nature or with any distinction as to caste religion race creed or sex.</p>														
Trustees	<p>The Trustees who served during the year or who were serving at the date of this report were:</p> <table border="0" style="width: 100%;"> <tr> <td style="width: 60%;">John Arthur Coo</td> <td>Resigned 9 February 2024</td> </tr> <tr> <td>Patricia Ann Devlin (Secretary)</td> <td>Appointed 9 February 2024</td> </tr> <tr> <td>Rev Liam Stephen Lynch</td> <td>Appointed 9 February 2024</td> </tr> <tr> <td>Christopher John Mann (Chair)</td> <td></td> </tr> <tr> <td>Rowan Elaine Pugsley</td> <td>Appointed 9 February 2024</td> </tr> <tr> <td>Kathryn Margaret Spink</td> <td>Resigned 9 February 2024</td> </tr> <tr> <td>Caroline Susan Weldon</td> <td>Resigned 9 February 2024</td> </tr> </table>	John Arthur Coo	Resigned 9 February 2024	Patricia Ann Devlin (Secretary)	Appointed 9 February 2024	Rev Liam Stephen Lynch	Appointed 9 February 2024	Christopher John Mann (Chair)		Rowan Elaine Pugsley	Appointed 9 February 2024	Kathryn Margaret Spink	Resigned 9 February 2024	Caroline Susan Weldon	Resigned 9 February 2024
John Arthur Coo	Resigned 9 February 2024														
Patricia Ann Devlin (Secretary)	Appointed 9 February 2024														
Rev Liam Stephen Lynch	Appointed 9 February 2024														
Christopher John Mann (Chair)															
Rowan Elaine Pugsley	Appointed 9 February 2024														
Kathryn Margaret Spink	Resigned 9 February 2024														
Caroline Susan Weldon	Resigned 9 February 2024														
Key Management Personnel	Those in charge of directing, controlling, running and operating the Charity on a day to day basis are the Trustees.														
Bankers	<p>HSBC 90 Eden Street Kingston upon Thames Surrey KT1 1DJ</p>														
Independent Examiner	<p>John Helm ACA Tandem Accounting Limited 17 Heathville Road London N19 3AL</p>														
Solicitors	<p>Charles Russell Speechly LLP 6 St Andrew Street London EC4A 3LX</p>														



REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2024

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

1. Structure, Governance & Management

1.1 The Trustees

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

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

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

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

1.2 Risk Management

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

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

2. Objectives, Activities & Strategies

Objectives and aims

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

Public benefit

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

Grant-making

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



REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2024

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

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

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

3. Achievements and Performance

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

Fundraising activities

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

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

4. Financial Review

4.1 Financial Activity and Financial Position

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

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

4.2 Principal funding sources

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

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

4.3 Investment policy and objectives

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



REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2024

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

4.3 Reserves Policy

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

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

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

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

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

5. Plans for Future Periods

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

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

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

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



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

6. Responsibilities of The Trustees for the Financial Statements

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

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

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011. The Trustees are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

7. Approval

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

A handwritten signature in black ink, appearing to read 'Christopher J Mann', with a flourish at the end.

**Christopher J Mann
Trustee & Chair**



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

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

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

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

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

It is my responsibility to:

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

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

INDEPENDENT EXAMINER'S STATEMENT

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

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

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

John Helm ACA

28 January 2025



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

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


**BALANCE SHEET
AS AT 30 APRIL 2024**

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

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

Christopher J Mann
Trustee & Chair

Patricia A Devlin
Trustee & Secretary



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

1. Accounting Policies

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

Basis of accounting

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

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

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

Going Concern

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

Income recognition

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

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

Expenditure recognition

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

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

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

Taxation

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

Fixed Asset Investments

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

Debtors

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



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

1. Accounting Policies (continued)

Cash at bank and in hand

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

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount. Provisions have been calculated at the best estimate of the settlement amount and discounted to present value at the reporting date.

Fund accounting

The funds held by the charity are either:

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

2. Income

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



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

3. Expenditure On Charitable Activities

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

4. Fixed Assets Investments

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

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

5. Debtors

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



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

6. Creditors - Amounts Falling Due Within One Year

	2024 £	2023 £
Accruals	900	540

7. Restricted Income Funds

7a. Current Year

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

7b. Prior Year

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

Descriptions of the restricted funds are as follows:

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



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

8. Unrestricted Income Funds

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

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

9. Related Party Transactions

There have been no related party transactions during the year.

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

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

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