JOY TO THE NATIONS INTERNATIONAL

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2025

CHARITY NUMBER: 1156545

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

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LEGAL & ADMINISTRATIVE DETAILS

STATUS

The organization is a Charitable Incorporated Organization, established under a constitution, and was registered with the Charity Commission in April 2014.

Principal Address:

Joy to the Nations International

27 Lundy Close

Basingstoke

Hampshire RG24 9AJ

Trustees:

Evelyn Akrasi - Chair

Mildred Pountney - Secretary

Dr Daniel Mensah Anang - Treasurer

Charity Number: 1156545

Principal Bankers: Barclays Bank PLC,

90-93 Broad Street Reading,

Buckshire

RG1 2AP

Independent Eaminer: Fresh Fire Organisation

Generator Business Centre

95 Miles Road

Mitcham

CR4 3FH

REPORT OF THE TRUSTEES:

The Trustees present their annual report and financial statements for the year ended 31st December 2025 in accordance with the charity's constitution.

PRINCIPAL ACTIVITIES

These were achieved through the continual support of an orphanage of 21 children in Ghana with the provision of sustenance, clothing, footwear and other resources whilst sponsoring the education of 9 of them in a private school and the rest in public schools. Beyond the orphanage, the charity also sponsored the education of 15 additional children from needy families and communities in Ghana. Of these ones, 9 attend public schools while 6 are enrolled in private schools.
Due to funding constraints, the organization could not accomplish its goals for the year as anticipated. In the UK, it also engaged in fund raising events and activities in the Christian community. The performance, objectives, and current needs of activities have been assessed through monitoring and evaluation.

FUTURE PLANS: The Charity plans to expand and reach out to more beneficiaries within the next five years. We aim to continue the work in the UK with women through the Breakfast Meetings, which are contingent on availability of funds. We also aim to continue our fundraising events and support for orphans and deprived children.
The organization plans to continue these and more activities in the forthcoming years subject to satisfactory funding arrangements and generous donations from persons and/organizations who support relief for the deprived in rural and urban areas, both in the UK and in Africa (Ghana).

STATEMENT OF THE TRUSTEES' RESPONSIBILITIES

The trustees are required by law to prepare financial statements which give a true and fair view of the state of affairs of the Charity at the end of the financial period. The financial statements must be prepared in accordance with the required formats and disclosures of the Charities Act 2011 and with applicable accounting standards. In addition, the Trustees are:

- To select suitable accounting policies and apply them consistently;
- To make judgements and estimates that are reasonable and prudent;
- To take account of expenses and income relating to the period reported on, whether or not they have been paid or received in that period;
- To state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- To prepare financial statements on a going concern basis unless it is inappropriate to presume that they charity will continue in business.

The Trustees confirm that the financial statements comply with the above requirements. The Trustees are also responsible for maintaining adequate accounting records to enable them to ensure that the financial statements comply with the requirements of the Charities Act 2011. 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.

INDEPENDENT EXAMINERS

Chuks Ajuka, the Independent Examiner, has indicated his willingness to accept reappointment for a further term as Independent Examiner of the Charity.

Signed on the behalf of the Trustees

Signature:

Name: Mildred Pountney

Date:

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF: JOY TO THE NATIONS INTERNATIONAL

This report is made solely to the Charity's Trustees in accordance with the requirements of the Charities Act 2011. Our work has been undertaken so that we might state to the charity's Trustees those matters we are require to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Trustees, for our work, for this report, or for the opinions we have formed.

We have examined the financial statements on pages 6-12 for the year ended 31st December 2025.

Respective Responsibilities of the Trustees and Examiner:

As described on page 4, the charity's trustees are responsible for the preparation of the Financial Statements. The charity's Trustees consider that an Audit is not required for the year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examiner is needed.

It is our 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 Act, and to state whether particular matters have come to our attention.

Basis of Independent Examiner's Report

Our 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 we do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In connection with our examination, no matter has come to our attention:

Which gives us reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 130 of the Act; and to prepare accounts which accord with the accounting records and to comply with the accounting requirements of part 8 of the Charities Act 2011 have not been met; orTo which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Chuks Ajuka Bsc(Man) FICB PMDip

Date Signed

STATEMENT OF FINANCIAL ACTIVITES FOR THE YEAR ENDED 31 DECEMBER 2025

	Unrestricted Funds		Restricted Funds	
	2025	2024	2025	2024
INCOME AND EXPENDITURE				
INCOMING RESOURCES				
Donations	-		-	-
Gift Aid	-	-	-	-
Small Donations	4,778.00	8,635.00	-	-
Donations - Evelyn Akrasi			-	-
Fund Raising			-	-
Total Incoming Resources	4,778.00	8,635.00		
RESOURCES EXPENDED				
Diret Charitable Expenditure	4,507.00	8,782.00	-	-
Other	-	-	-	-
			-	-
Total Resources Expended	4,507.00	8,782.00	-	-
Net Incoming Resources for the year	4,778.00	8,635.00	-	-
Net Movement of Funds	271.00	- 147.00	-	-
Fund balances previous year	155.00	302.00	-	-
Fund Balance to Balance Sheet	426.00	155.00	-	-

BALANCE SHEET AS AT 31 DECEMBER 2025

	Note	2025		2024	
FIXED ASSETS	2				
Fixtures and Fittings			-		-
Equipment			-		-
Motor Vehicle			-		-
			-		-
CURRENT ASSETS	3				
Deposit Receivable		-		-	
Prepayment		-		-	
Cash at Bank		426.00		155.00	
LESS: CREDITORS FALLING DUE WITHIN ONE YEAR					
Short term loan		-		-	
Creditors		-		-	
Accruals					-
Net Current Assets/Liabilities		**426.00**		**155.00**	
Net Assets	4	**426.00**		**155.00**	
FUNDS	5				
Unrestricted Funds		426.00		155.00	
Total Unrestricted Funds		426.00		155.00	

Approved by the Board of Trustees and signed on its behalf by:

Mildred Pountney Date:

The Notes on pages 10 to 12 form part of these Financial Statements

FIXED ASSETS SCHEDULE FOR THE YEAR ENDED 31 DECEMBER 2025

FIXED ASSET AT COSTS	Opening Balance	Additions	Disposals	Closing Balance
Fixtures and Fittings	-	-	-	-
Equipment	-	-	-	-
Motor Vehicle	-	-	-	-
	-	-	-	-
DEPRECIATION AND AMORTISATION				
Fixtures and Fittings	-	-	-	-
Equipment	-	-	-	-
Motor Vehicle	-	-	-	-
	-	-	-	-
NET BOOK VALUE				
Fixtures and Fittings	-	-	-	-
Equipment	-	-	-	-
Motor Vehicle	-	-	-	-
	-	-	-	-

MOVEMENT OF FUNDS

FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Unrestricted Funds		Restricted Funds	
		2025	2024	2025	2024
	5				
Incoming Resources					
Funds Receivable		4,778.00	8,635.00	-	-
Total Incoming Resources		**4,778.00**	**8,635.00**	-	-
Resources Expended					
Insurance		90.00	90.00	-	-
Salaries / wages (volunteers)		438.00	100.00	-	-
Stationary, postage & printing		-	88.00	-	-
Accounting services		250.00	250.00	-	-
Advertising & website expenses		440.00	110.00	-	-
Tithe/Missions		2,943.00	2,648.00	-	-
Events		265.00	5,218.00		
Supplies		81.00	278.00	-	-
Total Resources Expended		**4,507.00**	**8,782.00**	-	-
Net Incoming resources for the year		271.00	- 147.00		
Net Movement of funds		271.00	- 147.00		
Funds Balances -previous year		155.00	302.00		
Net Funds Balances as at 31 December 2018		426.00	155.00		

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2025

1. ACCOUNTING POLICIES

1.1.Accounting Convention

The Financial Statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Accounting Practice, Accounting and Reporting by Charities (SORP 2005), issued in March 2005, UK Accounting Standards and the Charities Act 2011.

1.2.Income Recognition

Voluntary income is received in cash y way of Small Donations and Fund Raising events, and other income and is included in full in the income and expenditure account to the extent that the related expenditure has taken place. Bank interest is included in the income and expenditure account upon receipt.

1.3.Cash Flow Statement

The Charity has taken advantage of the exemption in the Financial Reporting Standard Number 1 from producing a cash flow statement on the grounds that it is a small charity.

1.4.Income

The Charity' sources of income are as set out in the notes to the accounts, under income Receivable.

Income and expenditure relating to the activities are detailed in the movement of funds statements.

2. FIXED ASSETS

(a) Fixed assets are as shown in the schedule of fixed assets

(b) Depreciation of Fixed Assets

Depreciation is calculated to write off these assets at 25% per annum on the reducing balances or in the case of wasting assets in equal annual amounts over the economic useful life of the assets.

NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2025

3. CASH AT BANK AND AT HAND	2025	2024		
Current Account	426.00	155.00	-	-
	426.00	**155.00**	-	-

4. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds		Restricted Funds	
	2025	2024	2025	2024
Funds balances as at 31st December 2015 are represented by:				
Fixtures and Fittings	-	-	-	-
Equipment	-	-	-	-
Motor Vehicle	-	-	-	-
Current Assets	426.00	155.00		
Creditors				
Total Resources Expended	**426.00**	**155.00**	-	-

NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2025

5. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds		Restricted Funds	
	2025	2024	2025	2024
Funds balances as at start of the year	155.00	302.00		
Income	4,778.00	8,635.00	-	-
Expenditure	- 4,507.00	- 8,782.00	-	-
Fund balances at end of year	426.00	155.00	-	-
Income Receivalbe				
Donations	-		-	-
Smaill Donations	4,778.00	8,635.00	-	-
Gift Aid	-	-	-	-
Donations - Evelyn Akrasi			-	-
Fund Raising			-	-
Total Incoming Resources	**4,778.00**	**8,635.00**	-	-