

Charity registration number 1156133

Company registration number 08811281 (England and Wales)

THE MISSING KIND
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

THE MISSING KIND

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr H Callacher Ms M Sorrell Ms P Jones
Charity number	1156133
Company number	08811281
Principal address	The Missing Sock Newmarket Road Cambridge CB25 AAQ
Registered office	Heath Priory Staithe Road Hickling Norfolk England NR12 0YJ
Independent examiner	Aston Shaw Ltd (Norwich) Union Suite Union Building 51 - 59 Rose Lane Norwich Norfolk England NR1 1BY

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THE MISSING KIND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees present their annual report together with the financial statements for the year 1 January 2022 to 31 December 2022. The trustees confirm that the Annual Report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to the charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) as amended by Update Bulletin 1 (effective 1 January 2015).

Objectives and activities

1. Structure, Governance and Management

Trustees

Hugh Callacher, Margaret Sorrell and Pauline Jones continued to serve the charity during the whole reporting period in 2022.

Statement of Trustees' Responsibilities

Trustees acknowledge that they have executed their duties with due regard to the commission's public benefit guidance when exercising any powers or duties to which then guidance is relevant. Recording also that there is no conflict of interest with any of our trustees.

The trustees (who are also directors of The Missing Kind for the purposes of company law) are responsible for preparing the Trustees' Annual Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 FRS 102 SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006 and 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.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

2. Organisational Structure and Decision Making

Day-to-day management of the charity is carried out by the trustees.

General matters are reported for decision-making to Hugh Callacher, chair of the Trustee board for a course of action, proposal or addition to the next trustee meeting agenda. The board roles are transient and reviewed on an annual basis.

Primary roles:

Hugh Callacher, Chair, Governance, Finance, Kindness Missions

Margaret Sorrel, HR

Paulina Jones, Social impact

Trustee meetings are held every 4 months, with interim meetings as required, following an agreed agenda template which covers all aspects needing oversight by trustees. Interim matters are conducted by electronic consensus or meetings. The last of the year representing the AGM reviewing past and future.

Financial and other update reports, as well as Risk, Governance, trading and other developments, are reported to these meetings. Staff and contractors are given a budget to work within and financial limits for spending on specific items of expenditure. All budgets and financial limits for spending are signed off by trustees at the end of each year in readiness for the following year, with a secondary process of approval for spends over £500. All new projects, services and activities are agreed by trustees before commencement.

Management and staffing

Trustees volunteer their time to the charity and receive no remuneration, other than the offer of reasonable expenses incurred in performing their duties. The charity aims to keep direct paid staff and core running costs to a minimum, preferring to engage other organisations or self-employed workers in specific projects and activities and to concentrate available funds on delivering social impact initiatives through Kindness Missions not overheads. Using our charitable status to attract funding for others..

The Appointment and Induction of Trustees

The charity has a Trustee Information and Recruitment pack that gives applicant trustees information about the charity and its expectations of trustees, encouraging research into its history and the Charities Commission. The charity has an inclusive trustee application process, including an application form and references, and advertises on trustee recruitment websites and locally. The charity is open continually to new trustees joining its board but would cease recruiting for trustees should it reach a point where it is felt the board consists of the right balance of skills and personalities to manage the charity and drive it forward.

After assessment of the application form, candidates are invited to a trustee meeting for existing trustees to meet with them and assess their suitability for joining the board. Appointment offer then made after unanimous acceptance by all current Trustees. Once appointed, new trustees would be introduced to the network of venues, meet with staff, key

contractors and/or volunteers to find out more about the day to day activities and projects of the charity. They would also be made aware of their general trustee responsibilities and the governance procedures of the charity. If a trustee has specific responsibility for a particular area of the charity's work, they would be expected to familiarise themselves with the relevant activities and procedures, as well as the staff, contractors and volunteers performing tasks within that area of responsibility.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

3. Objectives and Strategies

Like most charities across the country in the aftermath of covid, government policies around climate change and the World Economic Forum great reset caused a major rethink for our future operations.

- Continuing to provide Kindness Missions at a local, national and international level
- Consolidate the community building groundwork completed in South Africa
- Develop partnership programmes to secure our social investment
- Actively seek external funding to support Kindness Missions
- Develop the KindaSound radio for international engagement
- With the simplification of structure, freeze any activity to recruit new trustees
- Set the foundation for an accredited qualification in Back2Roots community building

In order to deliver our objectives, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit.

4. Achievements and Performance

With the printer scam behind us, 2022 was another challenging year as we further developed the model of governance simplification to allow trustees focus and pleasure with ground work, not administration and governance; A year we continued to dispose of the building assets, offering a return of the donations to our sponsors.

The charity continued to support KindaSound radio which was on tickover waiting for the passion and the individual to manifest the social vision, we remain committed to this catalyst.

Complicated this year by the passion of our Chairman to return to Africa and commit another full year to the development of building a KindaCommunity network in South Africa. A move that temporarily destabilised the board but soon proved manageable as a new reporting practice was established. Our nomadic Chairman moving between farms, tent pitches, rural villages, backpackers and other dodgy locations created uncertainty in communications and slowed our work in the UK. The Board frustratingly expressed concern for his welfare in entering locations against advice, whilst respecting his passion and foresight to pledge a third year in 2023 to conclude his work.

From Chairman ... "The Africa project created many challenges with culture, language and values, we survived with a bloody nose and a learning to build on in 2023". South Africa dominated our time and funds with a the conclusion of the investment into the KindaFruity farm. A farm primarily selected for food security and eco-community building and an aspiration for a 'Centre of Excellence' for young Community Builders in a customised 'Community Builders School of learning. In the words of Hugh... "We will dream big for the youth of South Africa, for 2023 and beyond, one day a multi-faith spiritual centre and infants KindaSchool, watch this space!"

On Feb 20th of this year we started our first exploration into Africa with KindaConvoy, an objective of identifying 222 communities/Social Enterprises/Farms through the Western and Eastern Capes who wished to engage with our vision for a self sustainable network throughout the country, not always a smooth ride. The start of a vision for a perpetual caravan of unity. We completed this first phase by the Summer Solstice in December of 2022. In this journey we held local Inabas (community meeting) to explain the vision to each community, most only saw whiteman with money, lip service and corruption was abundant throughout our connections in South Africa, a toothbrush was never stolen!.

Understanding the challenges and facilitating trial programmes on the way, taking the most motivated youth from the Homelands back to KindaCommunity farms in Mossel Bay and Swellendam for induction training trials.

Exposing the youth to the Community Building sequence applicable to their rural villages based on a kind curriculum and Back2Root values,

- Inter-generational empowerment
 - Freedom Markets and trading routes
 - Resource economy, kindabank, social enterprise and fund raising
 - Survival crafts and knowledge,
 - Organic farming and land regeneration
 - Food preservation and processing
 - Medicinal gardens and foraging
 - Sociocratic management and conflict resolution,
 - Kindness as a way of life, KindaEducation
 - Natural building and green energy
 - Ancestral spirituality
-

THE MISSING KIND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Key challenges:

- National and Global Government policies
- Sourcing of grants and commercial donations
- Cultural challenges of Africa and personal safety
- Building residential communities dedicated to service
- Trust and honesty in impoverished communities
- Work ethic

Key successes:

- Acquisition and development of KindaFruity community farm, SA
- Finding and connecting 222 communities in Eastern Cape and KZN
- Establishing nodes for first coastal trading route
- Achieving respect for our work on Pondoland
- Development of community builders curriculum
- An education of culture and risks
- Securing step-by-step guide for a Back2Roots community model
- Simplifying the structure of tMK to support rather than create

KindaPlace

We continued to offer Temporary accommodation to Torbay Council for homeless individuals for the first 5 months of 2022 As life was now getting somewhat back to normality post Covid and many of our clients were now being housed in permanent accommodation and this means also finding jobs, getting more support and starting a new life moving forward.

As mentioned in our previous reports Many street homeless particularly families or those evicted needed to be accommodated during and post covid.

In current “ post covid” times, life is slowly starting to get back to some kind of normal for many of our temporary residents during 2022

Kinda Place offered a safe space to those who were referred to us through Torbay council or Adult social services, many clients were suffering from anxiety and depression, mental health issues or had more complex conditions, ADHD, Asperger's, Autism, learning difficulties, chronic illness.

From our House manager Jo, “It has as always been a honour watching our guests gain confidence, self-esteem and seeing them spread their wings and settle into their new abodes and lives has been an honour”.

Kindness Missions

The charity has continued to provide grants totalling over £80k to help fund a range of kindness missions and projects in 2022 including:

- KindaForest School, Suffolk - further funds were awarded to help expand their range of alternative education provision for children and young people 5
- KindaSound - funding to deliver a fully inclusive broadcasting platform for those with a message of kindness, social justice and the intention to make a positive difference to people, planet and animals.
- KindaCommunity in South Africa is the main recipient for our Kindness Mission funding with an extensive range of supported projects. In summary:

KM77 - Mar,KindaGarden and KindaShop, Sedgefield, SA
KM78 - Mar, KindaSchool kickstart, Kynsna forest community
KM80 - Mar, 222 KindaConvoy for KZN village network,SA
KM81 - KindaFruity farm development of eco training centre, phase 1
KM82 - Community networking and youth upliftment
KM83 - 222 KindaConvoy to source network villages in the E.Cape
KM84 - Halesworth, UK, KindaEducation ongoing support funding
KM86 - Apri, Kindasoud radio
KM87 - May, adi social KindaArts Bulgaria
KM88 - May,KindaBank Sedgefield kickstart
KM91 - July, kindabank set up,SA
KM94 - June, Back2Roots Cart manufacture, SA
KM96 - Aug, Back2Roots wool and weaving, SA
KM98 - July, 222 tour support, SA
KM99 - Aug, Pondoland youth community development

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

5. Future Plans

The Trustees are both excited and optimistic for the future! Having now made the charity sustainable and simplified its operations, we are able to express more joy and love in our work. We expect South Africa to dominate our time in 2023 but hope to seek a swing back to the UK later in the year. The charity is now in a position to seek relationships with other

charitable organisations to offer our facilities. Connecting too to corporations, demonstrating the self-funding of overheads, ensuring 100% of donations serve the choice of the corporation.

Alongside ensuring the charity's sustainability, trustees will focus on continuing to support dedicated individuals and organisations globally with grants for Kindness Missions, with a focus in 2022 and planet conservation. We remain focused also to continue our mission of developing the global KindaCommunity network. 2021 was the year of the 'COP26' Climate Change Conference, a big opportunity for us to target funders in 2023/4, hence the charity wishes to dedicate resources to planet care and global warming threats, reviewing ESG of all venues and developing existing relationships within South Africa, uplifting the most impoverished settlements. To achieve this objective we will seek to form partnerships with community builders and organisations within the organic agricultural sector.

6. Related Parties and Other Connected Charities and Organisations

The charity declares its connections as follows:-

- Glazing Vision Ltd was a key financial sponsor for the charity. Hugh Callacher was the major shareholder of Glazing Vision Ltd until October 2020 and founder trustee of the charity.
- VisionGroup (GB) Ltd is a key financial sponsor for the charity. Hugh Callacher is sole Director and shareholder of VisionGroup and founder trustee of the charity.
- KindaPlace Ltd., previously Preston Sands Ltd, is a company limited by shares, owned by the charity. Hugh Callacher is a Director.

7. Principle Risks and Uncertainties

The trustees have identified few risks to which the charity is exposed. Corruption in Africa cannot be ignored and we still have responsibility and reputational risk at Kindaplace during transition period of disposal in 2023

Risk is assessed when embarking on any new activity or project. Property and Liability insurance is purchased by the charity to mitigate risk.

8. Disclosure of information to examiners

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant examination information of which the charitable company's examiners are unaware, and
- the Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant examination information and to establish that the charitable company's examiners are aware of that information.

.....

Mr H Callacher

Date:

THE MISSING KIND

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE MISSING KIND

I report to the Trustees on my examination of the financial statements of The Missing Kind for the year ended 31 December 2022.

Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Aston Shaw Ltd (Norwich)

Union Suite
Union Building
51 - 59 Rose Lane
Norwich
Norfolk
NR1 1BY
England

Dated:

THE MISSING KIND

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes						
Income from:							
Donations and legacies	2	223,251	-	223,251	45	-	45
Charitable activities	3	187,729	5,600	193,329	527,110	6,588	533,698
Net income/(expenditure) and movement in funds		35,522	(5,600)	29,922	(527,065)	(6,588)	(533,653)
Reconciliation of funds:							
Fund balances at 1 January 2022		1,089,503	787,257	1,876,760	1,616,568	793,845	2,410,413
Fund balances at 31 December 2022		1,125,025	781,657	1,906,682	1,089,503	787,257	1,876,760

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

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BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	5		948,012		228,015
Investment property	6		721,148		721,148
			<u>1,669,160</u>		<u>949,163</u>
Current assets					
Debtors	7	28,727		277,641	
Cash at bank and in hand		214,139		653,258	
		<u>242,866</u>		<u>930,899</u>	
Creditors: amounts falling due within one year					
Other creditors	8	5,344		3,302	
		<u></u>		<u></u>	
Net current assets			237,522		927,597
Total assets less current liabilities			<u>1,906,682</u>		<u>1,876,760</u>
The funds of the Charity					
Restricted income funds			781,657		787,257
Unrestricted funds			1,125,025		1,089,503
			<u>1,906,682</u>		<u>1,876,760</u>

The charitable company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on

.....
Mr H Callacher
Trustee

Company registration number 08811281 (England and Wales)

THE MISSING KIND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Charity information

The Missing Kind is a private company limited by guarantee incorporated in England and Wales. The registered office is Heath Priory, Staithe Road, Hickling, Norfolk, NR12 0YJ, England.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 (FRS 102)" (effective 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 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 of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

THE MISSING KIND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	- 2% straight line
Plant and equipment	- 25% reducing balance
Fixtures and fittings	- 15% reducing balance
Computers	- 15% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Investment property

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised in profit or loss.

1.8 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.10 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Income from donations and legacies

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Donations from corporation sponsors	223,251	-
Donations from individuals	-	45
	<u>223,251</u>	<u>45</u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

2 Income from donations and legacies

(Continued)

3 Expenditure on charitable activities

	Heading #ac982 2022 £	Heading #ac982 2021 £
Direct costs		
Depreciation and impairment	9,584	(123,908)
Wages	-	5,159
Rates and utilities	-	407
Accountancy fees	-	1,650
Café	-	741
Supportable charitable activities	2,231	13,814
Postage and stationery	-	64
Advertising	-	30
Telecommunications	-	559
Tours costs	-	545
Donations	123,846	243,395
Roof Repairs	-	23,397
Professional fees	23,570	44,070
Donations repaid	22,945	323,775
Sundry expenses	11,153	-
	<u>193,329</u>	<u>533,698</u>
Analysis by fund		
Unrestricted funds	187,729	527,110
Restricted funds	5,600	6,588
	<u>193,329</u>	<u>533,698</u>

4 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

5 Tangible fixed assets

	Freehold land and buildings	Plant and equipment	Fixtures and fittings	Computers	Total
	£	£	£	£	£
Cost					
At 1 January 2022	207,000	2,500	81,633	1,705	292,838
Additions	729,580	-	-	-	729,580
At 31 December 2022	936,580	2,500	81,633	1,705	1,022,418
Depreciation and impairment					
At 1 January 2022	17,433	2,250	44,303	837	64,823
Depreciation charged in the year	3,791	62	5,600	130	9,583
At 31 December 2022	21,224	2,312	49,903	967	74,406
Carrying amount					
At 31 December 2022	915,356	188	31,730	738	948,012
At 31 December 2021	189,567	250	37,330	868	228,015

6 Investment property

	2022 £
Fair value	
At 1 January 2022 and 31 December 2022	721,148

7 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	28,635	38,983
Prepayments and accrued income	92	238,658
	28,727	277,641

8 Other creditors falling due within one year

	2022 £	2021 £
Trade creditors	3,693	1,651
Accruals and deferred income	1,651	1,651
	5,344	3,302

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

9 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 December 2022 are represented by:			
Tangible assets	916,281	31,731	948,012
Investment properties	-	721,148	721,148
Current assets/(liabilities)	208,744	28,778	237,522
	<u>1,125,025</u>	<u>781,657</u>	<u>1,906,682</u>
	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 December 2021 are represented by:			
Tangible assets	190,685	37,330	228,015
Investment properties	-	721,148	721,148
Current assets/(liabilities)	898,818	28,779	927,597
	<u>1,089,503</u>	<u>787,257</u>	<u>1,876,760</u>