

BE KIND MOVEMENT

England & Wales · Charity number 1161876

Details

Other names BKM

Status Registered

Legal form CIO

Registered 2015-05-28

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

Contact

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Little Brunswick Street
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Website www.bekindmovement.co.uk

Activities

Objects: To promote physical, mental and moral development of children and young people in the UK or overseas, including development of emotional intelligence skills.

Activities: The object of the CIO is to promote the physical, mental and moral development of children and young people in the UK or overseas, including the development of emotional intelligence skills.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training
- **Who:** Children/young People, Other Defined Groups

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£62,937	£46,543	-	-
2023-08-31	£47,500	£49,800	-	-
2022-08-31	£54,146	£49,140	-	-
2021-08-31	£53,600	£45,350	-	-
2020-08-31	£6,454	£7,690	-	-

Trustees

Name	Role	Appointed
Lisa Ardley-Price	Chair	2024-02-06
MR SHAVY MAKH BSC MPHIL		2015-05-30
PREMILA PURI		2015-05-30
Sarisha Naidoo		2024-11-10
Stuart Kelsey		2023-12-28

BE KIND MOVEMENT

England & Wales - Charity number 1161876

Accounts



**Be Kind Movement
Trustees Report and Accounts for
Year Ended 31 August 2024**

Charitable Incorporated Organisation

**Registered Charity Number
1161876**

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Charity Information

Address
Huddersfield, HD1 5JL

1 The Mews Little Brunswick Street

Bankers

Barclays Bank
376 Garratt Lane
Earlsfield
London SW18 4HP

A Note from our Chair

As Chair of the Board of Trustees, I am proud to present this year's annual report, which reflects both the resilience and continued impact of Be Kind Movement (BKM) during what has been a challenging yet pivotal year.

The past 12 months have brought significant obstacles, particularly in the area of fundraising. Like many small charities in the current climate, BKM has felt the pressure of reduced funding opportunities. These financial constraints have had a direct impact on its ability to deliver a full programme of workshops in schools, with overall numbers lower than in previous years.

However, what has remained unwavering is the quality and depth of the impact the charity's work continues to have. Through consistent feedback and evaluation surveys, we know that the charity's workshops and KISP are making a powerful difference - not only to the children who participate, but also to their schools and wider families. This feedback affirms the unique value of what BKM offers, and strengthens the charity's commitment to ensuring as many children as possible can benefit from its work.

In response to the challenges faced, the charity has taken deliberate and strategic steps to safeguard its mission and ensure operational continuity. A key priority has been addressing gaps in staffing, which are essential to delivering its workshops and sustaining the day-to-day running of the organisation. To this end, the charity will be recruiting two new freelance roles: an Operations Manager to oversee smooth internal delivery and good governance, and a Fundraising Manager to lead its development and fundraising efforts. These roles will play a critical part in stabilising and scaling the charity's capacity going forward.

Looking ahead, the charity is also turning its focus to growth and innovation. One of its ambitions is to broaden the reach of its charitable purpose through digital means. By creating safe, accessible, and engaging online content, the charity hopes to extend its support to schools across a wider geographic area. This year, BKM will be seeking the right partner platform to help it deliver this digital vision in a way that preserves the integrity and impact of its in-person work.

Despite the hurdles, the heart of the charity - its purpose, people, and promise to primary schools—remains strong. On behalf of the Board, I extend my thanks to all those who continue to support the charity's work, and to the dedicated staff and volunteers whose efforts ensure we keep making a meaningful difference where it matters most.

Lisa Ardley-Price
Chair of the Board of Trustees
Be Kind Movement

30th June 2024

Trustees Report

The Trustees present their report and financial statement for the year ending 31st August 2024. This report and accounts have been prepared by reference to Accounting by Charities - Statement of Recommended Practice 2005, Financial Reporting Standards for Smaller Enterprises 2015 and Charities Act 2011.

The Charity is a Charitable Incorporated Organisation (CIO) and is an independent charity established on 30th May 2015. The CIO's annual report is published on the Charity Commission Website.

Statement of Trustees' responsibilities

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy the financial position of the charity. 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.

Organisation

The Board of Trustees include:

Mrs Premila Puri
Mr Shavy Makh
Mrs Sara Sherrard - resigned August 2024
Mrs Shona Wright - resigned August 2024
Ms Jacqui Thomassen - resigned August 2024
Mr Stuart Kelsey - joined December 2023
Ms Lisa Ardley-Price - joined February 2024

The Members of the CIO are individuals who undertake to act in good faith to further the purposes of the CIO. The affairs of the CIO are managed by the Charity Trustees of which there are currently seven. Decisions are made by simple majority of votes at a meeting of Trustees or by resolution made in writing or in electronic form and agreed by all Trustees. The following are the responsibilities of the Trustees:

- Premila Puri as acting CEO leads on day to day management of operations, strategy, marketing, volunteer management, program management and delivery, and grants/fundraising;

- Shavy Makh advises on grant writing and safeguarding matters;
- Sara Sherrard advises on general fundraising;
- Jacqui Thomasen advises on operations and partnerships;
- Shona Wright advises on educational content development;
- Stuart Kelsey is the charity's Treasurer; and
- Lisa Ardley-Price acts as the Charity's Chair.

Charitable Objective

Be Kind Movement's charitable objective is:

To promote the physical, mental and moral development of children and young people in the UK or overseas, including development of emotional intelligence skills.

Need for our work

Children's mental health in the UK is at crisis point. One in three children in every classroom in England have a diagnosable mental health condition, with 50% of all mental health issues emerging by the age of 14. In 2022-23, NHS mental health referrals for under-18s surpassed 1.1 million, leaving many children waiting months or years for care.

Education policy continues to prioritise academic results over emotional intelligence. Budget cuts have left schools without the resources to support students' mental wellbeing. Children, especially those from disadvantaged backgrounds, face trauma, bullying, and social isolation without tools to navigate their emotions.

Nearly 45% of 11-16 year olds report being bullied. Teachers repeatedly highlight a decline in classroom kindness, with concerning trends in empathy, peer conflict and online pressures. As one teacher told us: 'We have had a deterioration in overall school culture. Many hurt feelings, bullying texts, and negative behaviour. We need a complete kindness programme to implement.'

In today's divided digital world, our children urgently need spaces to learn emotional resilience, empathy and self-worth. Kindness is more than a basic act, it is a tool for building a more inclusive and safer world where children can flourish.

Our Solution

The Kindness in School Programme™ (KISP) is Be Kind Movement's flagship initiative, providing a structured approach to developing emotional intelligence (EQ) in young people aged 7 -16. Using film as a medium to improve social and emotional learning, this early intervention and preventative tool combats the rise in mental health issues by teaching 10 core kindness values: resilience, mindfulness, integrity, assertiveness, gratitude, compassion, courage, responsibility, respect, and caring.

KISP™ is comprised of four vital components:

- **Film-based learning:** High-impact short films to engage children emotionally and spark meaningful discussions about kindness values. These carefully selected films create powerful visual narratives that resonate with children across diverse backgrounds and learning styles.
- **Interactive workshops:** Experiential and fun learning experiences through thought-provoking exercises, role plays, creative games, and cooperative activities. These sessions create safe spaces for children to express themselves and explore complex emotional concepts.
- **Facilitation by experienced practitioners:** Workshops are led by facilitators who bring relevant lived experiences to their teaching, including those with lived experiences and former gang members who have transformed their lives and now inspire positive mindsets in students.

Strategy Day July 2024

The Board agreed to set a Strategy Day to review the previous year, conduct a SWOT analysis and plan for the year ahead. Clare Kiehly, freelance charity manager, returned to help facilitate the discussions and action plan. The following outcomes were achieved our strategic planning day in July 2024:

Refreshed Vision Statement

Our vision is to create a movement of kindness for a fair and inclusive world by building emotional intelligence in young people.

Refreshed Mission Statement

We entertain, educate and empower young people through the medium of films and kindness values to build emotional intelligence.

Shared Values

- Integrity
- Innovation
- Community
- Kindness
- Growth

Reflections on the year to date

Successes / Strengths

- Board recruitment
- Winning the National British Diversity Awards and securing £20,000 prize money
- Christian Dior sponsorship
- Successful fundraising events such as the Quiz Show and October 2023 Red Carpet Gala
- Growing and strengthening the education team
- Strong communications, brand and marketing
- 20% trust and foundation application success rate
- Passionate volunteer base
- Positive impact on children supported in 2023

Challenges / Barriers

- Organisational capacity due to 100% reliance on volunteers that's subject to high attrition
- Core funding to sustain organisational growth
- Onboarding the Board and managing expectations
- Updating of policies and processes
- Lacking a Volunteer Manager
- Scale of operational management involved with non salaried staff
- Led by funding opportunities rather than strategy
- Schools facing budgetary constraints and inability to pay for workshops that resulted in delivery to a smaller pool of students
- Succession Planning

Opportunities

- Review current delivery model and explore different programme
- Alternative ways to build the Kindness Movement beyond schools
- Explore subsidised offering through school contributions
- Bring in resources to develop corporate support packages
- Be Kind Academy pilot
- Kindness Ambassador Programme

Moving Forward Action Plan

- Workshops - discuss creation of 5 and 10 week school packages (note we currently have 3, 5 and 10 week packages)

- Discuss Be Kind Academy pilot and business case at September Board meeting ahead of anticipated pilot;
- Develop Assembly package and agree if its a loss leader or a paid offer
- To recruit two freelance support roles using unrestricted funding that would provide operational and fundraising support with a focus on corporate and community fundraising
- Provision of virtual admin support for CEO
- Finance: Treasurer to focus on providing financial oversight and guidance to Board; Accountant to be retained for bookkeeping
- Trustee training: All Trustees to complete ICAEW training to ensure everyone has same level of baseline knowledge and confidence in their roles
- Community / Corporate Fundraising: Discuss possible events with Ambassadors and agree how best to package up charity offer for corporate requests

Delivery of Goals September 2023 - August 2024

We started the year with five Trustees, 11 volunteers and four part-time freelancers. We onboarded two new Trustees during the year and finished the year with 24 volunteers and three freelancers.

Fundraising overview

The results for the year and financial position are set out in the Statement of Financial Activities and the Balance Sheet and a further explanation provided on page 10 under Financial Review.

The charity has been operating with no fundraising team in place except for a part-time freelance Operations Manager between May 2023-September 2023 who assisted in the logistical set up of the Red Carpet Gala (October 2024) with the main driver for the event being the CEO. The Red Carpet Gala was an excellent branding and awareness raising opportunity with lots of positive feedback from event attendees on the film screenings and the cause that the charity represents, raising over £2200 in revenue.

Lisa Ardley-Price, our Chair, joined us in February 2024 and immediately was able to host an intimate networking evening bringing together members of the Chief, the high profile UK chapter of the US networking group. She also ran a marathon in spring that raised £750 for the charity which was kindly supplemented by an additional £250 by Natwest. The Quiz Show, hosted by ITV's The Chase presenter Shaun Wallace, was very successful both in terms of raising our profile,

engagement and fundraising. We would be looking to run this event once again in the future.

Unrestricted funding from Foyle Foundation combined with winning £20,000 prize money from Burberry British Diversity Awards will allow us to bring in additional fundraising capacity for the charity. Restricted funding for Be Kind Academy Archer Trust will allow us to set up the pilot in 2025. Souter Trust and private school Emanuel's outreach programme enabled the production of the charity's third short film Helping Hands in July 2024. The story of the ripple effect of kindness amongst young people was set within a theatre performance and was shot with real students from several low income schools within the Wandsworth Borough. The film will be ready to be screened in 2025-26.

Partnerships overview

Three active partnerships each contributing either donations, raffles and auction vouchers with pro bono film sourcing and production services as follows:

Christian Dior - a Charity of Choice partnership that focused on Christian Dior raising funds for the charity through internal fundraising activities from UK/Ireland based employees. The goal is to raise £6,000 of which £2500 was raised in year 1.

Kind Natured

Kind Natured is a British based beauty brand who continued to contribute 1% of net sales based on sale of Kind Natured merchandise. The year was a tough one as Boots did not renew their agreement with Kind Natured which eventually led to the sale of the business to a third party in 2024. Our partnership will therefore come to an end once all their products with our logo have been sold, anticipated to be the summer of 2025.

Be Kind Productions

Be Kind Productions is a film production company set up by Premila Puri, founder of Be Kind Movement. Premila has been providing in kind services to support the charity with the sourcing of films, liaising with filmmakers and producing filmed content pro bono such as ITSY, Newbie, Teem Khan and Helping Hands that is included in Kindness in School Programme™.

UCL/108 Consulting

108 Consulting, part of University College London, provided two teams of students (Masters/Bachelors) who worked on

1. Researching fundraising ideas for schools, list of awards/sponsorships and list of grants

2. Analysing current impact data and generating useful insights to include in the impact report.
3. Evaluating their current methods of data collection and improving on this by developing relevant impact measurement metrics, and impact monitoring tools and guidelines to streamline their data collection going forward.

We also actively pursued the Kindness Ambassador strategy which focuses on nominating individuals who run kindness based initiatives and philanthropic ventures in their communities. Stephanie Tumba who has been a long term supporter of the charity who brought in Rotary has been an obvious choice as an ambassador. We also appointed Alexa Connolly, who holds multiple trusteeships and ambassadorships, as a Kindness Ambassador to spread awareness and build engagement within her community of donors and supporters.

Education Overview

2024-25 continued to be a prolific year for the Education team and saw a new head of education, Rebecca Grinter, step in when Saskia Seller, reduced her volunteer hours to an hour for personal and professional reasons. The focus for this year continued to be the development of the Kind Strategy Pack to help facilitate the kindness journey of schools and the ongoing review of the film facilitation packs to ensure these were fit for purpose across the board. The focus on sourcing films therefore took a back seat with the expectation that this would be renewed in 2025-26 to help meet the content requirement for Be Kind Academy.

Based on the funding we received, where funders had a greater appetite to service young people who were experiencing mental health and special need challenges, we delivered workshops to a smaller cohort of students, specifically 19. This was primarily to an Alternative Provision School in Merton (12 students) and Smallwood Primary and English Language Unit (7 students specifically chosen across two year groups). The impact data for this can be found [here](#).

Two new volunteers joined us, both with Learning Systems experience, who helped us to choose a platform called Learnworld for the Be Kind Academy trial and much of the work in late 2024 was dedicated to this with a view to piloting Be Kind Academy in February 2025.

Digital Marketing and Social Media Activities

The marketing team had a roller coaster year primarily because of the lack of a head of department to lead the team consistently. With the

majority of the volunteers working full time roles, hosting weekly team meetings was not feasible. Samanvita Ganesh held the fort across social media creation and as we end the year 2024, a key priority is to recruit a Head of Marketing who can build a team of graphic designer, copywriter and social media.

Despite the challenges, 2023-24 saw progressive growth for the charity in the area of digital marketing and social media as follows:

Financial Year 24-25



-  We posted **63 times** on Facebook, reaching **5,240** unique users
-  We tweeted **56 times**, generating **1,659 impressions**
-  Our Instagram posts reached **16,174 users** at an engagement rate of **14%**
-  Our YouTube channel accumulated over **18 hours** of watch time across **861 views**
-  Our LinkedIn followers grew by **42%** and our posts generated **9,772 impressions**
-  A total of **2,572 users**, visited our site, with **439** of them being returning users. On average **2.45 pages** were viewed by each user resulting in a total of **6,231 page views**
-  For email we sent **38 email newsletters**, which drove **304 visits** to our website
-  We rebuilt our advertising account from scratch. **\$38k** was spent and **3,872 clicks** were generated on our Google Ads

Financial review

The results for the year and financial position are set out in the Statement of Financial Activities and the Balance Sheet. Resources expended were £46,543 with income receivables of £62,937 with a surplus of £16,394. The latter combined with the previous year's balance gave the charity net income of £31,873 including reserves of £15,000.

For the Year ending 2024, our biggest source of income has been from grant income (£35,599) with community fundraising coming at second (£27,024). Although there has been a decrease in grant income (£8,436) this is mainly due to increased competition for a smaller number of grants. Given this, and the tough environment for winning grants, we have managed to maintain a strong record winning grants.

Income is only recognised as the workshops are delivered therefore any unused funds at the year end are carried forwards into the following year. At the year end the charity had £15,569 of restricted funds it is carrying forwards to the next period. The breakdown by fund can be seen in note. 11 of the Financial Statement.

Based on the 2023-24 financial income breakdown, the following can be concluded going forward:

- Grants will remain potentially a source of major income, whilst we aim to diversify multiple sources of income for the charity.
- The success rate of grant wins is particularly challenging in this high cost of living climate where Trusts and Foundations have limited funds.
- Bringing in a dedicated fundraiser to help diversify income streams would enable the charity to mitigate the risk of relying mostly on grants to fund their kindness programme. Without this resource, the charity is unlikely to see a significant increase in community donations or individual giving.
- The charity has no physical premises and works entirely 100% remotely (ie Zoom and storage) in a bid to keep costs down and make the most efficient use of resources
- A reserve of £16,304 will suffice to cover charity's ongoing running costs for another period of 8-10 months.

Restricted General Reserves:

Be Kind Movement is a 100% voluntary driven charity and all funds raised through grants and other restricted income is allocated to the delivery of our charitable goals. The Trustees have agreed to keep a General Reserve that represents approximately 6 months of operating costs (£15,000) enabling main operations to continue regardless of fundraising. This amount would cover our monthly operational (mainly subscription, IT, Insurance and misc) costs and any emergency winding down costs however this does not cover any costs associated with delivering our aims, projects or activities.

For the coming financial year, the strategy we are looking to implement includes building income through fundraising activities, with a focus on diversifying income streams.

Future Plans September 2024 – August 2025

Fundraising

- Recruiting part-time freelance Operations and Fundraising managers to focus on
 - Organisational development that includes governance, risk register, policies and procedures
 - Fundraising Strategy and implementation
 - Review and prepare case for support
 - Identify corporates to sponsor kindness workshops and/or donate to charity

- Grow the grants team with additional junior writers as Shavy Makh, Trustee, steps in to help with weekly grant writing
- Continue applying to Trusts and Foundations focused on kindness workshops, Be Kind Academy and content development
- Continue applying for awards
- Recruiting Kindness Ambassadors
- The Board to be involved actively in helping to open doors and facilitate conversations

Education Content Development Plans

- Resume building short films catalogue
- Develop kindness and EQ content
- Recruit additional volunteers, ideally teachers
- Resume Be Kind Academy pilot plans
- Continue impact data gathering and build Impact Report
- Workshop development based on school packages
- Recruiting youth worker to deliver workshops

Marketing and Social Media

- Recruit Head of Marketing volunteer and build a team
- Continuing to supporting national awareness days, fundraising and educational efforts, with social media coverage
- Creating marketing strategy and implementation plan that includes content calendar
- Continuing use of Google Ads and other tools to maximise BKM digital positioning
- Review and re-design of website

Other

- Identifying long term partnerships
- Provision of virtual admin support for CEO
- Trustees to complete ICAEW training

Be Kind Movement

Charity No. 01161876

Trustees' Report and Unaudited Accounts

31 August 2024

Be Kind Movement

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Be Kind Movement

Trustees Annual Report

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 August 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 01161876

Trustees

The following trustees served during the year:

S. Kelsey

S. Makh

J. Patel

L.A. Price

P. Puri

S.M. Sherrard (Resigned 17 August 2024)

J. Thomasen (Resigned 16 August 2024)

S. Wright (Resigned 17 August 2024)

Accountants

Solutions Accountancy & Bookkeeping Ltd

1 The Mews

Little Brunswick Street

Huddersfield

HD1 5JL

Statement of trustees' responsibilities in relation to the financial statements

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

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

Signed on behalf of the charity's trustees

Signed by:

Premila Puri

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P. Puri

Trustee

24 June 2025

Be Kind Movement

Independent Examiners Report

Independent Examiner's Report to the trustees of Be Kind Movement

I report to the trustees on my examination of the financial statements of Be Kind Movement for the year ended 31 August 2024.

Responsibilities and basis of report

As the charity's trustees 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 the charity'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

I have completed my examination. I can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable 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.



CPAA

Solutions Accountancy & Bookkeeping Ltd

1 The Mews

Little Brunswick Street

Huddersfield

HD1 5JL

24 June 2025

Be Kind Movement

Statement of Financial Activities

for the year ended 31 August 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
	Notes				
Income and endowments from:					
Donations and legacies	3	27,024	-	27,024	3,442
Other	4	18,413	17,500	35,913	44,035
Total		45,437	17,500	62,937	47,477
Expenditure on:					
Charitable activities	5	425	-	425	1,476
Other	6	26,158	19,960	46,118	48,289
Total		26,583	19,960	46,543	49,765
Net gains on investments		-	-	-	-
Net income/(expenditure)	7	18,854	(2,460)	16,394	(2,288)
Transfers between funds		-	-	-	-
Net income/(expenditure) before other gains/(losses)		18,854	(2,460)	16,394	(2,288)
Other gains and losses					
Net movement in funds		18,854	(2,460)	16,394	(2,288)
Reconciliation of funds:					
Total funds brought forward		(2,550)	18,029	15,479	17,767
Total funds carried forward		16,304	15,569	31,873	15,479

Be Kind Movement

Balance Sheet

at 31 August 2024

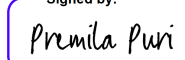
Charity No. 01161876

		2024	2023
		£	£
Current assets			
Debtors	9	4,085	5,139
Cash at bank and in hand		50,114	33,813
		<u>54,199</u>	<u>38,952</u>
Creditors: Amount falling due within one year	10	(22,326)	(23,473)
Net current assets		31,873	15,479
Total assets less current liabilities		31,873	15,479
Net assets excluding pension asset or liability		31,873	15,479
Total net assets		<u>31,873</u>	<u>15,479</u>
The funds of the charity			
Restricted funds	11		
Restricted income funds		15,569	18,029
		<u>15,569</u>	<u>18,029</u>
Unrestricted funds	11		
General funds		16,304	(2,550)
		<u>16,304</u>	<u>(2,550)</u>
Reserves	11		
Total funds		<u>31,873</u>	<u>15,479</u>

Approved by the trustees on 24 June 2025

And signed on their behalf by:

Signed by:



P. Puri

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Trustee

24 June 2025

Be Kind Movement

Notes to the Accounts

for the year ended 31 August 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
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Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
---------------------------------	--

Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
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Volunteer help	The value of any volunteer help received is not included in the accounts.
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Investment income	This is included in the accounts when receivable.
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Be Kind Movement

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting 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 normally recognised at their settlement amount after allowing for any trade discounts due.

Be Kind Movement

Notes to the Accounts

2 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Income and endowments from:			
Donations and legacies	3,442	-	3,442
Other	19,045	24,990	44,035
Total	22,487	24,990	47,477
Expenditure on:			
Charitable activities	1,476	-	1,476
Other	24,407	23,882	48,289
Total	25,883	23,882	49,765
Net income	(3,396)	1,108	(2,288)
Net income before other gains/(losses)	(3,396)	1,108	(2,288)
Other gains and losses:			
Net movement in funds	(3,396)	1,108	(2,288)
Reconciliation of funds:			
Total funds brought forward	846	16,921	17,767
Total funds carried forward	(2,550)	18,029	15,479

3 Income from donations and legacies

	Unrestricted	Total 2024	Total 2023
	£	£	£
Donations	27,024	27,024	3,442
	27,024	27,024	3,442

4 Other income

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Gift Aid	-	-	-	148
Grants	18,099	17,500	35,599	43,786
Interest	314	-	314	101
	18,413	17,500	35,913	44,035

Be Kind Movement

Notes to the Accounts

5 Expenditure on charitable activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
<i>Governance costs</i>			
Accountancy fees	425	425	1,476
	<u>425</u>	<u>425</u>	<u>1,476</u>

6 Other expenditure

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Direct expenses	17,741	19,960	37,701	32,282
Advertising and marketing	1,946	-	1,946	4,086
Motor and travel costs	1,229	-	1,229	2,056
General administrative costs	3,574	-	3,574	2,575
Legal and professional costs	1,668	-	1,668	7,290
	<u>26,158</u>	<u>19,960</u>	<u>46,118</u>	<u>48,289</u>

7 Net income/(expenditure) before transfers

	2024	2023
	£	£
This is stated after charging:		
Independent Examiner's fee	390	425

8 Staff costs

No employee received emoluments in excess of £60,000.

9 Debtors

	2024	2023
	£	£
Trade debtors	4,085	5,041
Other debtors	-	98
	<u>4,085</u>	<u>5,139</u>

10 Creditors:

amounts falling due within one year

	2024	2023
	£	£
Trade creditors	4,844	4,795
Other creditors	166	-
Deferred income	17,316	18,678
	<u>22,326</u>	<u>23,473</u>

Be Kind Movement

Notes to the Accounts

11 Movement in funds

	At 1 September 2023	Incoming resources (including other gains/losses) £	Resources expended £	At 31 August 2024 £
Restricted funds:				
Restricted income funds:				
Aviva Community Fund	500	-	(71)	429
Tesco	14	-	-	14
Other restricted grants	17,515	17,500	(19,889)	15,126
<i>Total</i>	<u>18,029</u>	<u>17,500</u>	<u>(19,960)</u>	<u>15,569</u>
Unrestricted funds:				
General funds	(2,550)	45,437	(26,583)	16,304
Total funds	<u><u>15,479</u></u>	<u><u>62,937</u></u>	<u><u>(46,543)</u></u>	<u><u>31,873</u></u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Aviva Community Fund

Tesco

Other restricted grants

Other restricted grants carried forward is made up of the following; Archer Trust £1,750, Ashworth Trust £2,500, Big Give Xmas fundraising £2,872, Brian Murtaugh £20, Foyle Foundations £4,000, St James Partnership £2,125, SYP Trust £20, Thrales Arms £20, William Allen £1,800 and Wimbledon £21.

12 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Net current assets	36,751	(4,878)	31,873
	<u>36,751</u>	<u>(4,878)</u>	<u>31,873</u>

13 Reconciliation of net debt

	At 1 September 2023 £	Cash flows £	At 31 August 2024 £
Cash and cash equivalents	33,813	16,301	50,114
	<u>33,813</u>	<u>16,301</u>	<u>50,114</u>
Net debt	<u>33,813</u>	<u>16,301</u>	<u>50,114</u>

Be Kind Movement

Detailed Statement of Financial Activities

for the year ended 31 August 2024

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Donations and legacies				
Donations	27,024	-	27,024	3,442
	<u>27,024</u>	<u>-</u>	<u>27,024</u>	<u>3,442</u>
Other				
Gift Aid	-	-	-	148
Grants	18,099	17,500	35,599	43,786
Interest	314	-	314	101
	<u>18,413</u>	<u>17,500</u>	<u>35,913</u>	<u>44,035</u>
Total income and endowments	45,437	17,500	62,937	47,477
Expenditure on:				
Governance costs				
Accountancy fees	425	-	425	1,476
	<u>425</u>	<u>-</u>	<u>425</u>	<u>1,476</u>
Total of expenditure on charitable activities	425	-	425	1,476
Other expenditure				
Direct expenses	17,741	19,960	37,701	32,282
Advertising and marketing	1,946	-	1,946	4,086
	<u>19,687</u>	<u>19,960</u>	<u>39,647</u>	<u>36,368</u>
Motor and travel costs				
Travel and subsistence	1,229	-	1,229	2,056
	<u>1,229</u>	<u>-</u>	<u>1,229</u>	<u>2,056</u>
General administrative costs, including depreciation and amortisation				
General insurances	32	-	32	144
Postage and couriers	52	-	52	4
Software, IT support and related costs	1,020	-	1,020	857
Stationery and printing	205	-	205	521
Subscriptions	2,067	-	2,067	843
Sundry expenses	75	-	75	58
Telephone, fax and broadband	123	-	123	148
	<u>3,574</u>	<u>-</u>	<u>3,574</u>	<u>2,575</u>
Legal and professional costs				
Consultancy fees	1,525	-	1,525	7,250
Other legal and professional costs	143	-	143	40
	<u>1,668</u>	<u>-</u>	<u>1,668</u>	<u>7,290</u>

Be Kind Movement

Detailed Statement of Financial Activities

Total of expenditure of other costs	26,158	19,960	46,118	48,289
Total expenditure	26,583	19,960	46,543	49,765
Net gains on investments	-	-	-	-
Net income/(expenditure)	18,854	(2,460)	16,394	(2,288)
Net income/(expenditure) before other gains/(losses)	18,854	(2,460)	16,394	(2,288)
Other Gains	-	-	-	-
Net movement in funds	18,854	(2,460)	16,394	(2,288)
Reconciliation of funds:				
Total funds brought forward	(2,550)	18,029	15,479	17,767
Total funds carried forward	16,304	15,569	31,873	15,479

BE KIND MOVEMENT

England & Wales - Charity number 1161876

Accounts



**Be Kind Movement
Trustees Report and Accounts for
Year Ended 31 August 2023**

Charitable Incorporated Organisation

**Registered Charity Number
1161876**

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Charity Information

Address
Huddersfield, HD1 5JL

1 The Mews Little Brunswick Street

Bankers

Barclays Bank
376 Garratt Lane
Earlsfield
London SW18 4HP

Trustees Report

The Trustees present their report and financial statement for the year ending 31st August 2023. This report and accounts have been prepared by reference to Accounting by Charities - Statement of Recommended Practice 2005, Financial Reporting Standards for Smaller Enterprises 2015 and Charities Act 2011.

The Charity is a Charitable Incorporated Organisation (CIO) and is an independent charity established on 30th May 2015. The CIO's annual report is published on the Charity Commission Website.

Statement of Trustees' responsibilities

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy the financial position of the charity. 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.

Organisation

The Trustees are:-

Mrs Premila Puri - joined May 2015

Mr Shavy Makh - joined May 2015

Mrs Sara Sherrard - joined February 2023

Mrs Shona Wright - joined February 2023

Ms Jacqui Thomasen - joined February 2023

Mr Jitendra Patel - resigned 30 June 2023

The Members of the CIO are individuals who undertake to act in good faith to further the purposes of the CIO. The affairs of the CIO are managed by the Charity Trustees of which there are currently five. Decisions are made by simple majority of votes at a meeting of Trustees or by resolution made in writing or in electronic form and agreed by all Trustees. The following are the responsibilities of the Trustees:

- Premila Puri as acting CEO leads on day to day management of operations, strategy, marketing, volunteer management, program management and delivery, and grants/fundraising;
- Shavy Makh advises BKM on operational and safeguarding matters;

- Sara Sherrard advises on fundraising;
- Jacqui Thomasen advises on operations and partnerships;
- Shona Wright advises on educational content development.

The successful recruitment campaign for new Trustees was led by a not for profit called Fair Collective and also involved advertising on LinkedIn and various social platforms. In addition to the three Trustees mentioned above, Inga Lukseviciute and Jamila Daley-Jeffers accepted Be Kind Movement's offer to join the Board as Trustees in February 2023. They had yet to formally sign the paperwork however both resigned in June and July 2023 respectively. Jamila wanted to pursue setting up her own international advocacy project with the Catholic church whilst Inga's resignation was due to a combination of personal circumstances and being more drawn towards other issues that the society is currently facing such as climate change. We thank them for their time and wish them all the best for their future endeavours.

Charitable Objective

Be Kind Movement's charitable objective is:

To promote the physical, mental and moral development of children and young people in the UK or overseas, including development of emotional intelligence skills.

We deliver on our charitable objectives by focusing on three aims for children and young people which are to:

- **ENTERTAIN** through the medium of films;
- **EDUCATE** on the transformative power of kindness;
- **EMPOWER** with emotional intelligence skills for life

Need for our work

Using film as a medium to improve social and emotional learning, the charity develops emotional intelligence and educates children and young people on the power of kindness through the use of films. Our founder, Premila Puri's bullying experience gave her a first hand experience of the devastating impact of a school culture lacking in kindness and empathy. Her passionate belief, rooted in these experiences, is that teaching social and emotional skills at an early age builds a foundation of kindness, and can play a preventative and transformative role in children's early development.

Early intervention is key to building positive social and emotional

management experiences that can help alleviate the burden of mental health issues among children and young people in the U.K. The pandemic, social inequality, austerity and online harm are all fuelling a crisis in which NHS mental health treatment referrals for under-18s have increased to more than 1.1m in 2021-22 (The Guardian January 2023). The UK education system does not prioritise emotional intelligence however children need positive, creative and encouraging aspirational mindsets with a strong sense of emotional and social wellbeing that will help them to deal with challenges they face, as children today, and as adults tomorrow, in an ever changing, often confusing, divisive and challenging world.

Sample emails from teachers in the UK across 2022-23 asking for our assistance in delivering our kindness programmes:

- “Our Year 4s are struggling with how to be kind to each other and are having problems on the playground. We are looking to implement a kindness scheme”
- “We have recurring issues with our Year 8 girls being kind to others and empathy”
- “We have had a deterioration in overall school culture. Many hurt feelings, bullying texts, and overall negative behaviour. We need a complete kindness program to implement in our school”

Challenges

We continued the new financial year beginning September 2022 with the vaccination programme in full swing and whilst this remained undoubtedly the most welcome development since Covid-19 struck, old and new challenges continued to plague the third sector.

The key challenges the charity faced:

1. **Capacity** - our volunteer numbers had increased from 3 to 30 in 2020 due to furlough mainly; it dropped to 15 people in 2021 and continued to drop further to 8 in 2022-23 as volunteers increasingly returned to their furloughed jobs or needed to dedicate increased time to seeking new jobs. This placed a huge strain on the charity's ability to manage operations, organise fundraising events, apply for grants, proactively seek out partnerships and sponsors. Premila, who'd come on board in 2020 as an interim CEO on a full time voluntary basis to provide strategic and operational leadership, continued working pro bono however due to increasing professional commitments she reduced her volunteering days to 3 days a week.

2. **Fundraising** - With several of the Covid funds being fully deployed, and with volunteer numbers running low, the charity made the decision to not host any events which typically are labour intensive. We focused instead on applying for grants, and even with the increased competition amongst Trusts and Foundations, we had some successful wins during the year.
3. **Core funding** - as always whilst we won project grant funding worth £25000, we secured just £3500 of core funding. This consistently remains our biggest challenge but one that is critical for the organisation to grow and become sustainable over time.
4. **Skills Gap** - The year was promising as we recruited three additional trustees who have brought significant skills and experience to the charity. Gaps remain especially in the areas of volunteer management, compliance, fundraising, administration and marketing/social media.
5. **Schools** - whilst we've had schools approach us to deliver kindness workshops, with schools facing budgetary constraints and the charity winning limited grant funding, we've been unable to meet the demand for kindness workshops. Be Kind Academy, an e-learning platform, remains a cost effective and carbon footprint friendly way to reach significantly more schools across the UK at a fraction of a price.

Delivery of Goals September 2022 - August 2023

Operational Update		
Trustee, Volunteers and Staffing	KISP™	Other
• Five Trustees • 12-14 Volunteers • Three Freelancers	• Workshop delivery • Content development • MEL & impact data • Marketing Collateral • Be Kind Academy pilot • Recruitment	• Partnerships • Digital Marketing • Grants • Awards

Strategic Overview

We hired the services of a company called Fair Collective in November 2022 that provides consultancy and operational services to the small charities at very reduced rates. We initially hired a freelance specialist grant writer (Kate Woode) and Social Media/Marketing Lead (Kawira Marlene). In May 2023, we hired a freelancer, a more strategic and

experienced hire (Clare Kiehly), to provide an extra pair of hands to support the Founder. Clare conducted a SWOT analysis and a strategic and operational and governance review of the charity highlighting areas for growth and further review and discussions.

Several recommendations emerged namely that as the Board was new, we spend time collectively ensuring we were aligned with vision, mission and priorities. It was recommended that the charity consider hiring a part time Charity Development Manager, should funds be raised, to support the charity at this tipping point in its journey. Currently the Founder, who's been an acting CEO, is the main point of contact for all departments and all matters which is a significant risk to the organisation, as all institutional knowledge rests with the Founder. The recruitment of the Development Manager would be included in the budget for 2023-2024. Clare also helped assist with the Red Carpet Fundraising Gala in October 2024.

We ended the year with three new Trustees, 13 volunteers (reduced from a peak of 30 in 2021) and three freelancers.

Fundraising overview

The results for the year and financial position are set out in the Statement of Financial Activities and the Balance Sheet.

1. We raised a total of £47,477 income for the year ending August 2023; resources expended were £49,765 giving us a deficit of £2,288. The latter combined with the previous year's balance gave the charity a net income of £15,479 including reserves of £2500.
2. We continued applying to Trusts and Foundations focusing on kindness workshops and education content development mainly, with a handful of applications for Be Kind Academy.
3. Our biggest source of funding has been grant income (£28,500.00). We submitted 43 grant applications, an increase from 28 applications the previous year, with a success rate of 20% (compared to previous year 27%).
4. With no formal fundraising team in place, Community fundraising came in second (£8893.00) that included auction sales from Best British Women's Awards 2022 (as the charity had won the previous year and was invited back to fundraise), donations from crowdfunding platforms (£2873.00) and a marathon raise by Rotarian Hertfordshire (£450.00).
5. Third was revenue via partnerships such as KindNatured that raised £3470.00.

6. We secured 3 new direct debits for small amounts in addition to an ongoing one set up by Shavy Makh, trustee.

Partnerships overview

Three active partnerships each contributing either donations, raffles and auction vouchers with pro bono film sourcing and production services as follows:

Kind Natured

Kind Natured is a British based beauty brand and their mission is to hold kindness at their core, to support people, planet & self. They're a passionate bunch, creating natural formulations that deliver products without compromise. The principal objective was for Kind Natured to raise funds, awareness and promote the work of the Charity with 1% of net sales based on sale of Kind Natured merchandise. We received £3400.23 from Kind Natured in the year ending August 2022.

Enjoy Stevie

Enjoy Stevie is a discount platform offering deals, discount offers and vouchers for UK's favourite restaurants, cinemas, food deliveries, perks and online retail brands. Stevie runs their company on kindness, making it the perfect fit with the Be Kind Movement. Supporting us with fundraising by providing us with auction and raffle prizes.

Be Kind Productions

Be Kind Productions is a film production company set up by Premila Puri, founder of Be Kind Movement. Premila has been providing in kind services to support the charity with the sourcing of films, liaising with filmmakers and producing filmed content that is included in Kindness in School Programme™.

Fundraising enabled the delivery of:

- Kindness workshops to two primary schools (John Burns and Smallwood) and PRU (Victoria Drive). These workshops were funded by Thomas Foundation, Wimbledon Foundation, Tesco/Aviva and SYP Trust
- In total 14 workshops to 134 children in 4 schools.
- Educational content for our kindness workshops
- Covered running costs for the charity and freelance costs.
- Christmas goody bags to 176 children and siblings at Smallwood, Roehampton and St Joseph's Catholic primary schools and their siblings whose families faced financial hardship. This was a legacy project started in Dec 2020, delivering kindness

workshops to children, and we continued this through Covid and the start of the cost of living crisis. We are not planning anymore Xmas campaigns, and will focus only on the Kindness in School Programme™ moving forward.

Education Overview

2022-23 continued to be a prolific year for the Education team led by volunteer Saskia Seller, a primary school teacher, a phenomenal asset to the Education department with a supportive team of content creators all

with a teaching background mostly. The focus for this year was the development of the Kinder Strategy Pack to help facilitate the kindness journey of schools in a cost effective manner, a cheaper alternative to face to face workshops. The charity is entirely dependent on winning grants in order to deliver workshops and with a lot of Covid funding drying up and increased competition for the small pool of grants, the chances of winning funding is currently around c20%, which in the industry is still a good rating.

With the focus on the kinder strategy pack, the focus on sourcing films took a back seat with the expectation that this would be renewed in 2024. Whilst some scoping work was conducted for the Be Kind Academy, we were unable to pursue the pilot as the work on the Kinder strategy pack took longer than expected. It is hoped that this will be picked up in 2024.

The charity won funding from Thomas Foundation to shoot a short film NEWBIE with Year 6 students from John Burns primary school in 2022. We returned in the summer of 2023 to deliver Newbie workshops to Years 4 and 5.

Clare also led on reviewing MEL (Monitoring, Evaluation and Learning) for the charity, a vital component for reporting on grants and for ensuring we are delivering against our charitable objectives.

Our assessment framework is built on the following indicators:

- Emotional Awareness (self-management)
- Ability to recognise kindness and be kind to oneself and others (self-awareness);
- Feelings of social connection and resilience (social awareness) and
- Appreciation of kind words and behaviours within the school environment, home and community (responsibility).

To date we have delivered workshops to over 1150 children since 2021 and workshop surveys have revealed the following impact:

- 88% said they learnt more about kindness, compassion and assertiveness
- 70% of children reported increased understanding of the concept of kindness
- 70% of children identified actions they could take to be kinder to their friends and families
- 100% teachers would highly recommend the workshops



Qualitative feedback (children):

- I learned that kindness is key to happiness
- If you feel angry or sad you should talk about it and not take it out on anyone else
- Try to understand what other people are going through
- How to do the right thing and be kind
- Think positive and believe in yourself

Qualitative feedback (teachers):

- I thought the workshop was brilliant, I really loved the video... the children were absolutely transfixed
- Empowering, Powerful, Engaging, Positive, Relatable, Inspiring
- Many children from turbulent families keep everything bottled inside. This was a chance for children to have space to express and share incidents/ examples from own lives
- Wonderful opportunity for children to see positive role model in Muslims

More broadly, research shows that developing emotional intelligence in children and young people can contribute to wider benefits including decreased school dropout rates, reduced problematic school and classroom behaviour issues. We contribute to developing global citizens and leaders of the future resilient to cope in an ever-changing and divisive world and who can model positive, empathetic and kind behaviour towards people, community and planet.

Digital Marketing and Social Media Activities

Laura May, our Head of Social Media and Marketing who originally joined the charity in March 2020 in a voluntary capacity transitioned to paid work in December 2021. Laura resigned in November 2022 when she decided

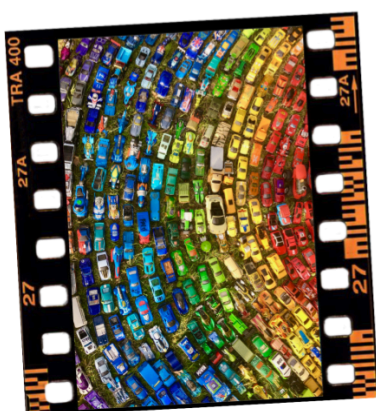
to take a hiatus and eventually shut her company down due to tough market conditions. Kawira Marlene, from Fair Collective, stepped in to lead a virtual team of 2-3 volunteers focusing predominantly on social media content creation and engagement. In addition to being paid, Kawira chose to offer between 5-7 hours of pro bono work.

With the budget being tight, we were sadly unable to continue with Kawira as a freelancer. During this time Samanvita Ganesh, who was on

maternity break, joined us as a volunteer and single handedly managed the social media function. Laura May, who had chosen to now pursue a PhD, provided some additional support in the run up to the Gala event in October 2023.

Compared to the previous years, our marketing and digital footprint was not as prominent mainly due to a significantly reduced team throughout the year. Whereas we have operated previously with up to 7 volunteers and interns, in 2022-23 we were working with a maximum of 2-3 volunteers. Nonetheless we continued to maintain visibility through the charity's wins and finalist nominations which helped drive social media engagement.

A LOOK AT 2022-23



- Making Kindness the Norm film Finalist - Charity Film Awards
- PR - National Diversity Awards, Best Business Women Awards 2022, Wandsworth Women's Enterprise Award Finalist, Cinemamas, National Association of Teachers interview, Kind Natured interviews, The Irish News
- Conferences - Mind Be Conference, Be Kind Awards,
- Newbie film production

2022-23 saw progressive growth for the charity in the area of digital marketing and social media as follows:

A look at 2022-23...



-  **5% increase** in Facebook users
-  Twitter delivered **174 tweets**; resulting in **34,544 impressions**
-  **6% increase** in Instagram followers
-  As well as posting several new videos to our YouTube channel, we also received **1,691 views** and made **15,879 impressions** (which resulted in **35 hours** of watched content)
-  Across the website, we received **15,898 visits**, of which **13,451** were unique and in total **25,011** pages of content were viewed
-  LinkedIn grew by **30 users**, and **7,277 impressions** were generated by posted content
-  For email we received **3052 unique opens** across our subscriber base of **580 subscribers**

Financial review - Stuart

The results for the year and financial position are set out in the Statement of Financial Activities and the Balance Sheet. Resources expended were £49,765 with income receivables of 47,477 with a deficit of £2,288. The latter combined with the previous year's balance gave the charity net income of £15,479 including reserves of £2,500.

For the Year ending 2023, our biggest source of income has been from grant income (£44,035.00) with community fundraising coming at second (£3,442.00). Although there has been a slight decrease in grant income (£3,242.00) this is due to a decrease in salaried staff and part time volunteers working on grant writing. Given this, and the tough environment for winning grants, we have managed to maintain a strong record winning grants.

Income is only recognised as the workshops are delivered therefore any unused funds at the year end are carried forwards into the following year. At the year end the charity had £18,029 of restricted funds it is carrying forwards to the next period. The breakdown by fund can be seen in note. 12 of the Financial Statement.

Based on the 2022-23 financial income breakdown, the following can be concluded going forward:

- Grants will remain potentially a source of major income, whilst we aim to diversify multiple sources of income for the charity.
- The success rate of grant wins is particularly challenging in this high cost of living climate where Trusts and Foundations have limited funds.
- Bringing in dedicated fundraiser to help diversify income streams would enable the charity to mitigate the risk of relying mostly on grants to fund their kindness programme. Without this resource, the charity is unlikely to see a significant increase in community donations or individual giving.
- The charity has no physical premises and works entirely 100% remotely however costs (ie Zoom and storage) will increase in the coming year due to cost of living.
- A reserves of £2500 will suffice to cover charity's ongoing running costs for another period of 8-12 months.

Restricted General Reserves:

Be Kind Movement is a 100% voluntary driven charity and all funds raised through grants and other restricted income is allocated to the delivery of our charitable goals. The Trustees have agreed to keep a General Reserve that represents approximately 12 months of operating costs (£2,500) enabling main operations to continue regardless of fundraising. This amount would cover our monthly operational (mainly subscription, IT, Insurance and misc) costs and any emergency winding down costs however this does not cover any costs associated with delivering our aims, projects or activities.

For the coming financial year, the strategy we are looking to implement includes building income through fundraising activities, with a focus on diversifying income streams.

How we intend to use main reserves:

We currently have sufficient income to establish reserves at this level and this will be maintained through unrestricted income. The amount of reserves we have will be calculated and monitored every 6 months by Trustees. This policy is renewed every year or whenever there are significant changes to funding income streams or any increased operational costs.

The process of reviewing the policy includes:

- Annual review or whenever there are significant changes in funding streams or increased costs

- Any external factors that may impact the charity (economic changes in the sector etc.)
- Any technology, or IT purchases
- Fundraising and marketing costs
- Analysis of past income trends
- Ensuring General Restricted Reserves continues to be built up from the unrestricted (earned) income
- The amount of reserves to be recorded through the minutes as at report date
- Trustees agree what steps the charity is going to take to establish and maintain reserves at the agreed level.

Future Plans September 2023 – August 2024



Fundraising/Grants

- Hosting our first face to face Red Carpet Gala (since Covid-19) in October 2023 which will see us screening a series of short films over drinks and canapes reception
- Build a fundraising team of volunteers, led by the Charity Development Manager
 - Review and implement Clare Kiely's recommendations
 - Build and implement plan for the most appropriate fundraising events and initiatives for the charity
 - Map out High Net Worth Individuals (HNWIs)
- Grow the grants team with additional junior writers
- Continue applying to Trusts and Foundations focused on kindness workshops and education content development
- Continue applying for awards

Education Content Development Plans

- Resume building short films catalogue
- Develop kindness content for workshops
- Recruit additional volunteers, ideally teachers
- Research content licensing
- Resume Be Kind Academy plans
- Continue impact data gathering and build Impact Report

Marketing and Social Media

- Recruit Head of Marketing volunteer and build a team
- Support all campaigns and national awareness days, both fundraising and educational, with social media coverage across Twitter, LinkedIn, Instagram and Facebook
- Build marketing and promotional collateral for corporates, partners and schools
- Engage with schools and teachers on social media to showcase
- our educational content specifically kindness workshops
- Use of google ads and other tools to maximise BKM digital positioning
- Review and re-design of website, resources permitting

Other

- Recruit key roles of Chair and Treasurer
- Organisational development including planning, governance and capability building
- Identify corporates to sponsor kindness workshops and/or donate to charity

Clare's strategic review including SWOT analysis and recommendations offered a strong overview of the charity and laid the foundations for the Board to continue further discussions on strategy, goal setting and implementation. The charity are at a tipping point and need critical funding injection to take the next steps which includes recruiting an experienced Charity Development Manager, who would be our first salaried part time employee, who would lead on taking forward plans for organisational development (systems, processes and procedures), Governance (supporting smooth operations of the Board), Fundraising (diversifying income, securing larger multi year grants) and Volunteer coordination.

As the charity has no paid staff and relies heavily on part-time volunteers, this individual would fasttrack the charity within 6-8 months, which otherwise would take us realistically 15-18 months. Premila's strengths lie in the specifics of our unique programme and her time needs to be spent planning strategically, developing high-value partnerships and fostering relationships with key stakeholders. As is common with so many small

Be Kind Movement is a registered charity in England and Wales (1161876).

1 The Mews Little Brunswick Street Huddersfield, HD1 5JL

www.bekindmovement.co.uk

charities - we are in firefighting mode and have no capacity at all to step away from the day to day to plan for the future. Securing the desired core funding will enable Be Kind Movement to be significantly more sustainable and an effective organisation with a strong mix of salaried part-time staff/volunteers, a robust funding and partnership pipeline, with a healthier work-life balance, all contributing to increased impactful service delivery.

We would like to thank the Be Kind family of volunteers, supporters, friends, partners and well wishers for supporting our vision of a kinder world for our children. We are truly humbled and in gratitude for your continued dedication, passion and commitment for the greater good.

Premila Puri
Acting CEO
19th June 2024

Be Kind Movement

Charity No. 01161876

Trustees' Report and Unaudited Accounts

31 August 2023

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Trustees' Annual Report	2
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Statement of Financial Activities	4
Balance Sheet	5
Notes to the Accounts	6 to 11
Detailed Statement of Financial Activities	12 to 13

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 August 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 01161876

Trustees

The following trustees served during the year:

S. Makh
J. Patel
P. Puri
S.M. Sherrard
J. Thomasen
S. Wright

Accountants

Solutions Accountancy & Bookkeeping Ltd
1 The Mews
Little Brunswick Street
Huddersfield
HD1 5JL

Statement of trustees' responsibilities in relation to the financial statements

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

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

Signed on behalf of the charity's trustees

P. Puri
Trustee
28 June 2024

I report to the trustees on my examination of the financial statements of Be Kind Movement for the year ended 31 August 2023.

Responsibilities and basis of report

As the charity's trustees 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 the charity'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

I have completed my examination. I can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable 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.

CPAA

Solutions Accountancy & Bookkeeping Ltd

1 The Mews

Little Brunswick Street

Huddersfield

HD1 5JL

28 June 2024

Be Kind Movement
Statement of Financial Activities
for the year ended 31 August 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
	Notes				
Income and endowments from:					
Donations and legacies	3	3,442	-	3,442	5,035
Charitable activities	4	-	-	-	533
Other	5	19,045	24,990	44,035	48,578
Total		22,487	24,990	47,477	54,146
Expenditure on:					
Charitable activities	6	1,476	-	1,476	983
Other	7	24,407	23,882	48,289	48,157
Total		25,883	23,882	49,765	49,140
Net gains on investments		-	-	-	-
Net (expenditure)/income	8	(3,396)	1,108	(2,288)	5,006
Transfers between funds		-	-	-	-
Net (expenditure)/income before other gains/(losses)		(3,396)	1,108	(2,288)	5,006
Other gains and losses					
Net movement in funds		(3,396)	1,108	(2,288)	5,006
Reconciliation of funds:					
Total funds brought forward		846	16,921	17,767	12,761
Total funds carried forward		(2,550)	18,029	15,479	17,767

Be Kind Movement

Balance Sheet

at 31 August 2023

Charity No. 01161876

		2023	2022
		£	£
Current assets			
Debtors	10	5,139	2,024
Cash at bank and in hand		33,813	33,812
		<u>38,952</u>	<u>35,836</u>
Creditors: Amount falling due within one year	11	(23,473)	(18,069)
Net current assets		15,479	17,767
Total assets less current liabilities		15,479	17,767
Net assets excluding pension asset or liability		15,479	17,767
Total net assets		<u>15,479</u>	<u>17,767</u>
The funds of the charity			
Restricted funds	12		
Restricted income funds		18,029	16,921
		<u>18,029</u>	<u>16,921</u>
Unrestricted funds	12		
General funds		(2,550)	846
		<u>(2,550)</u>	<u>846</u>
Reserves	12		
Total funds		<u>15,479</u>	<u>17,767</u>

Approved by the trustees on 28 June 2024

And signed on their behalf by:

P. Puri

Trustee

28 June 2024

for the year ended 31 August 2023

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
-----------------------	---

Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
---------------------------------	--

Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
------------------------	--

Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
-------------------------------------	---

Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
---------------------------------	--

Volunteer help	The value of any volunteer help received is not included in the accounts.
----------------	---

Investment income	This is included in the accounts when receivable.
-------------------	---

Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
---	---

Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
-------------------------------------	--

Be Kind Movement

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting 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 normally recognised at their settlement amount after allowing for any trade discounts due.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Income and endowments from:			
Donations and legacies	5,035	-	5,035
Charitable activities	533	-	533
Other	29,989	18,589	48,578
Total	35,557	18,589	54,146
Expenditure on:			
Charitable activities	983	-	983
Other	29,265	18,892	48,157
Total	30,248	18,892	49,140
Net income	5,309	(303)	5,006
Net income before other gains/(losses)	5,309	(303)	5,006
Other gains and losses:			
Net movement in funds	5,309	(303)	5,006
Reconciliation of funds:			
Total funds brought forward	(4,463)	17,224	12,761
Total funds carried forward	846	16,921	17,767

3 Income from donations and legacies

	Unrestricted	Total 2023	Total 2022
	£	£	£
Donations	3,442	3,442	5,035
	3,442	3,442	5,035

4 Income from charitable activities

	Total 2023	Total 2022
	£	£
Digital Sales and Auction	-	533
	-	533

5 Other income

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Gift Aid	148	-	148	200
Grants	18,796	24,990	43,786	48,376
Interest	101	-	101	2
	<u>19,045</u>	<u>24,990</u>	<u>44,035</u>	<u>48,578</u>

6 Expenditure on charitable activities

	Unrestricted	Total 2023	Total 2022
	£	£	£
<i>Governance costs</i>			
	1,476	1,476	983
	<u>1,476</u>	<u>1,476</u>	<u>983</u>

7 Other expenditure

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Direct expenses	8,400	23,882	32,282	25,012
Advertising and marketing	4,086	-	4,086	3,397
Employee costs	-	-	-	16,547
Motor and travel costs	2,056	-	2,056	482
General administrative costs	2,575	-	2,575	2,269
Legal and professional costs	7,290	-	7,290	450
	<u>24,407</u>	<u>23,882</u>	<u>48,289</u>	<u>48,157</u>

8 Net (expenditure)/income before transfers

	2023	2022
	£	£
This is stated after charging:		
Independent Examiner's fee	312	500

9 Staff costs

	2023	2022
	-	-
Salaries and wages	-	16,463
Pension costs	-	84
	<u>-</u>	<u>16,547</u>

No employee received emoluments in excess of £60,000.

10 Debtors

	2023	2022
	£	£
Trade debtors	5,041	1,928
Other debtors	98	96
	<u>5,139</u>	<u>2,024</u>

11 Creditors:
amounts falling due within one year

	2023	2022
	£	£
Trade creditors	4,795	1,148
Deferred income	18,678	16,921
	<u>23,473</u>	<u>18,069</u>

12 Movement in funds

	At 1 September 2022	Incoming resources (including other gains/losses) £	Resources expended £	At 31 August 2023 £
Restricted funds:				
Restricted income funds:				
Aviva Community Fund	500	-	-	500
Aviva Kindness Workshop	1,000	-	(1,000)	-
Tesco	1,000	-	(986)	14
Other restricted grants	14,421	24,990	(21,896)	17,515
<i>Total</i>	<u>16,921</u>	<u>24,990</u>	<u>(23,882)</u>	<u>18,029</u>
Unrestricted funds:				
General funds	846	22,487	(25,883)	(2,550)
Total funds	<u>17,767</u>	<u>47,477</u>	<u>(49,765)</u>	<u>15,479</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Aviva Community Fund

Aviva Kindness Workshop

Tesco

Other restricted grants

Other restricted grants carried forward is made up of the following; Big Give Xmas fundraising £2,874.35, Brian Murtaugh £4,050.00, St James Partnership £4,000.00, SYP Trust £367.41, Thrales Arms £1,550.00 and Wimbledon £4,674.00.

13 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Net current assets	16,127	(648)	15,479
	<u>16,127</u>	<u>(648)</u>	<u>15,479</u>

14 Reconciliation of net debt

	At 1 September 2022 £	Cash flows £	At 31 August 2023 £
Cash and cash equivalents	33,812	1	33,813
	<u>33,812</u>	<u>1</u>	<u>33,813</u>
Net debt	<u>33,812</u>	<u>1</u>	<u>33,813</u>

15 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2023 Land and buildings £	2023 Other £	2022 Land and buildings £	2022 Other £
Operating leases with expiry date:				

Pension commitments

	2023 £	2022 £
The pension cost charge to the charity amounted to:	<u>-</u>	<u>84</u>

Be Kind Movement
Detailed Statement of Financial Activities
for the year ended 31 August 2023

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:				
Donations and legacies				
Donations	3,442	-	3,442	5,035
	<u>3,442</u>	<u>-</u>	<u>3,442</u>	<u>5,035</u>
Charitable activities				
Digital Sales and Auction	-	-	-	533
	<u>-</u>	<u>-</u>	<u>-</u>	<u>533</u>
Other				
Gift Aid	148	-	148	200
Grants	18,796	24,990	43,786	48,376
Interest	101	-	101	2
	<u>19,045</u>	<u>24,990</u>	<u>44,035</u>	<u>48,578</u>
Total income and endowments	22,487	24,990	47,477	54,146
Expenditure on:				
Governance costs	1,476	-	1,476	983
	<u>1,476</u>	<u>-</u>	<u>1,476</u>	<u>983</u>
Total of expenditure on charitable activities	1,476	-	1,476	983
Other expenditure				
Direct expenses	8,400	23,882	32,282	25,012
Advertising and marketing	4,086	-	4,086	3,397
	<u>12,486</u>	<u>23,882</u>	<u>36,368</u>	<u>28,409</u>
Salaries/wages	-	-	-	16,463
Pension costs	-	-	-	84
	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,547</u>
Motor and travel costs				
Travel and subsistence	2,056	-	2,056	482
	<u>2,056</u>	<u>-</u>	<u>2,056</u>	<u>482</u>
General administrative costs, including depreciation and amortisation				
General insurances	144	-	144	48
Postage and couriers	4	-	4	52
Software, IT support and related costs	857	-	857	381
Stationery and printing	521	-	521	178
Subscriptions	843	-	843	1,373
Sundry expenses	58	-	58	162

Be Kind Movement

Detailed Statement of Financial Activities

Telephone, fax and broadband	148	-	148	75
	<u>2,575</u>	<u>-</u>	<u>2,575</u>	<u>2,269</u>
Legal and professional costs				
Consultancy fees	7,250	-	7,250	450
Other legal and professional costs	40	-	40	-
	<u>7,290</u>	<u>-</u>	<u>7,290</u>	<u>450</u>
Total of expenditure of other costs	<u>24,407</u>	<u>23,882</u>	<u>48,289</u>	<u>48,157</u>
Total expenditure	25,883	23,882	49,765	49,140
Net gains on investments	-	-	-	-
	<u>(3,396)</u>	<u>1,108</u>	<u>(2,288)</u>	<u>5,006</u>
Net (expenditure)/income				
Net (expenditure)/income before other gains/(losses)	<u>(3,396)</u>	<u>1,108</u>	<u>(2,288)</u>	<u>5,006</u>
Other Gains	-	-	-	-
	<u>(3,396)</u>	<u>1,108</u>	<u>(2,288)</u>	<u>5,006</u>
Net movement in funds				
Reconciliation of funds:				
Total funds brought forward	846	16,921	17,767	12,761
Total funds carried forward	<u>(2,550)</u>	<u>18,029</u>	<u>15,479</u>	<u>17,767</u>

Be Kind Movement

Charity No. 01161876

Trustees' Report and Unaudited Accounts

31 August 2023

	Pages
Trustees' Annual Report	2
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Statement of Financial Activities	4
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Notes to the Accounts	6 to 11
Detailed Statement of Financial Activities	12 to 13

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 August 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 01161876

Trustees

The following trustees served during the year:

S. Makh
J. Patel
P. Puri
S.M. Sherrard
J. Thomasen
S. Wright

Accountants

Solutions Accountancy & Bookkeeping Ltd
1 The Mews
Little Brunswick Street
Huddersfield
HD1 5JL

Statement of trustees' responsibilities in relation to the financial statements

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Signed on behalf of the charity's trustees

P. Puri
Trustee
28 June 2024

I report to the trustees on my examination of the financial statements of Be Kind Movement for the year ended 31 August 2023.

Responsibilities and basis of report

As the charity's trustees 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 the charity'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

I have completed my examination. I can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable 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.

CPAA

Solutions Accountancy & Bookkeeping Ltd

1 The Mews

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HD1 5JL

28 June 2024

Be Kind Movement
Statement of Financial Activities
for the year ended 31 August 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
	Notes				
Income and endowments from:					
Donations and legacies	3	3,442	-	3,442	5,035
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Total funds carried forward		(2,550)	18,029	15,479	17,767

Be Kind Movement

Balance Sheet

at 31 August 2023

Charity No. 01161876

		2023	2022
		£	£
Current assets			
Debtors	10	5,139	2,024
Cash at bank and in hand		33,813	33,812
		<u>38,952</u>	<u>35,836</u>
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Net current assets		15,479	17,767
Total assets less current liabilities		15,479	17,767
Net assets excluding pension asset or liability		15,479	17,767
Total net assets		<u>15,479</u>	<u>17,767</u>
The funds of the charity			
Restricted funds	12		
Restricted income funds		18,029	16,921
		<u>18,029</u>	<u>16,921</u>
Unrestricted funds	12		
General funds		(2,550)	846
		<u>(2,550)</u>	<u>846</u>
Reserves	12		
Total funds		<u>15,479</u>	<u>17,767</u>

Approved by the trustees on 28 June 2024

And signed on their behalf by:

P. Puri

Trustee

28 June 2024

for the year ended 31 August 2023

1 Accounting policies

Basis of preparation

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Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
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-------------------------------------	---

Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
---------------------------------	--

Volunteer help	The value of any volunteer help received is not included in the accounts.
----------------	---

Investment income	This is included in the accounts when receivable.
-------------------	---

Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
---	---

Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
-------------------------------------	--

Be Kind Movement
Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting 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 normally recognised at their settlement amount after allowing for any trade discounts due.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Income and endowments from:			
Donations and legacies	5,035	-	5,035
Charitable activities	533	-	533
Other	29,989	18,589	48,578
Total	35,557	18,589	54,146
Expenditure on:			
Charitable activities	983	-	983
Other	29,265	18,892	48,157
Total	30,248	18,892	49,140
Net income	5,309	(303)	5,006
Net income before other gains/(losses)	5,309	(303)	5,006
Other gains and losses:			
Net movement in funds	5,309	(303)	5,006
Reconciliation of funds:			
Total funds brought forward	(4,463)	17,224	12,761
Total funds carried forward	846	16,921	17,767

3 Income from donations and legacies

	Unrestricted	Total 2023	Total 2022
	£	£	£
Donations	3,442	3,442	5,035
	3,442	3,442	5,035

4 Income from charitable activities

	Total 2023	Total 2022
	£	£
Digital Sales and Auction	-	533
	-	533

5 Other income

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Gift Aid	148	-	148	200
Grants	18,796	24,990	43,786	48,376
Interest	101	-	101	2
	<u>19,045</u>	<u>24,990</u>	<u>44,035</u>	<u>48,578</u>

6 Expenditure on charitable activities

	Unrestricted	Total 2023	Total 2022
	£	£	£
<i>Governance costs</i>			
	1,476	1,476	983
	<u>1,476</u>	<u>1,476</u>	<u>983</u>

7 Other expenditure

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Direct expenses	8,400	23,882	32,282	25,012
Advertising and marketing	4,086	-	4,086	3,397
Employee costs	-	-	-	16,547
Motor and travel costs	2,056	-	2,056	482
General administrative costs	2,575	-	2,575	2,269
Legal and professional costs	7,290	-	7,290	450
	<u>24,407</u>	<u>23,882</u>	<u>48,289</u>	<u>48,157</u>

8 Net (expenditure)/income before transfers

	2023	2022
	£	£
This is stated after charging:		
Independent Examiner's fee	312	500

9 Staff costs

	2023	2022
	£	£
Salaries and wages	-	16,463
Pension costs	-	84
	<u>-</u>	<u>16,547</u>

No employee received emoluments in excess of £60,000.

10 Debtors

	2023	2022
	£	£
Trade debtors	5,041	1,928
Other debtors	98	96
	<u>5,139</u>	<u>2,024</u>

11 Creditors:
amounts falling due within one year

	2023	2022
	£	£
Trade creditors	4,795	1,148
Deferred income	18,678	16,921
	<u>23,473</u>	<u>18,069</u>

12 Movement in funds

	At 1 September 2022	Incoming resources (including other gains/losses) £	Resources expended £	At 31 August 2023 £
Restricted funds:				
Restricted income funds:				
Aviva Community Fund	500	-	-	500
Aviva Kindness Workshop	1,000	-	(1,000)	-
Tesco	1,000	-	(986)	14
Other restricted grants	14,421	24,990	(21,896)	17,515
<i>Total</i>	<u>16,921</u>	<u>24,990</u>	<u>(23,882)</u>	<u>18,029</u>
Unrestricted funds:				
General funds	846	22,487	(25,883)	(2,550)
Total funds	<u>17,767</u>	<u>47,477</u>	<u>(49,765)</u>	<u>15,479</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Aviva Community Fund

Aviva Kindness Workshop

Tesco

Other restricted grants

Other restricted grants carried forward is made up of the following; Big Give Xmas fundraising £2,874.35, Brian Murtaugh £4,050.00, St James Partnership £4,000.00, SYP Trust £367.41, Thrales Arms £1,550.00 and Wimbledon £4,674.00.

13 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Net current assets	16,127	(648)	15,479
	<u>16,127</u>	<u>(648)</u>	<u>15,479</u>

14 Reconciliation of net debt

	At 1 September 2022 £	Cash flows £	At 31 August 2023 £
Cash and cash equivalents	33,812	1	33,813
	<u>33,812</u>	<u>1</u>	<u>33,813</u>
Net debt	<u>33,812</u>	<u>1</u>	<u>33,813</u>

15 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2023 Land and buildings £	2023 Other £	2022 Land and buildings £	2022 Other £
Operating leases with expiry date:				

Pension commitments

	2023 £	2022 £
The pension cost charge to the charity amounted to:	<u>-</u>	<u>84</u>

Be Kind Movement
Detailed Statement of Financial Activities
for the year ended 31 August 2023

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:				
Donations and legacies				
Donations	3,442	-	3,442	5,035
	<u>3,442</u>	<u>-</u>	<u>3,442</u>	<u>5,035</u>
Charitable activities				
Digital Sales and Auction	-	-	-	533
	<u>-</u>	<u>-</u>	<u>-</u>	<u>533</u>
Other				
Gift Aid	148	-	148	200
Grants	18,796	24,990	43,786	48,376
Interest	101	-	101	2
	<u>19,045</u>	<u>24,990</u>	<u>44,035</u>	<u>48,578</u>
Total income and endowments	22,487	24,990	47,477	54,146
Expenditure on:				
Governance costs	1,476	-	1,476	983
	<u>1,476</u>	<u>-</u>	<u>1,476</u>	<u>983</u>
Total of expenditure on charitable activities	1,476	-	1,476	983
Other expenditure				
Direct expenses	8,400	23,882	32,282	25,012
Advertising and marketing	4,086	-	4,086	3,397
	<u>12,486</u>	<u>23,882</u>	<u>36,368</u>	<u>28,409</u>
Salaries/wages	-	-	-	16,463
Pension costs	-	-	-	84
	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,547</u>
Motor and travel costs				
Travel and subsistence	2,056	-	2,056	482
	<u>2,056</u>	<u>-</u>	<u>2,056</u>	<u>482</u>
General administrative costs, including depreciation and amortisation				
General insurances	144	-	144	48
Postage and couriers	4	-	4	52
Software, IT support and related costs	857	-	857	381
Stationery and printing	521	-	521	178
Subscriptions	843	-	843	1,373
Sundry expenses	58	-	58	162

Be Kind Movement

Detailed Statement of Financial Activities

Telephone, fax and broadband	148	-	148	75
	<u>2,575</u>	<u>-</u>	<u>2,575</u>	<u>2,269</u>
Legal and professional costs				
Consultancy fees	7,250	-	7,250	450
Other legal and professional costs	40	-	40	-
	<u>7,290</u>	<u>-</u>	<u>7,290</u>	<u>450</u>
Total of expenditure of other costs	<u>24,407</u>	<u>23,882</u>	<u>48,289</u>	<u>48,157</u>
Total expenditure	25,883	23,882	49,765	49,140
Net gains on investments	-	-	-	-
	<u>(3,396)</u>	<u>1,108</u>	<u>(2,288)</u>	<u>5,006</u>
Net (expenditure)/income				
Net (expenditure)/income before other gains/(losses)	<u>(3,396)</u>	<u>1,108</u>	<u>(2,288)</u>	<u>5,006</u>
Other Gains	-	-	-	-
	<u>(3,396)</u>	<u>1,108</u>	<u>(2,288)</u>	<u>5,006</u>
Net movement in funds				
Reconciliation of funds:				
Total funds brought forward	846	16,921	17,767	12,761
Total funds carried forward	<u>(2,550)</u>	<u>18,029</u>	<u>15,479</u>	<u>17,767</u>

BE KIND MOVEMENT

England & Wales - Charity number 1161876

Accounts



**Be Kind Movement
Trustees Report and Accounts for
Year Ended 31 August 2022**

Charitable Incorporated Organisation

**Registered Charity Number
1161876**

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Charity Information

Address 199 St Ann's Hill
London SW18 2RX

Bankers Barclays Bank
376 Garratt Lane
Earlsfield
London SW18 4HP

Trustees Report

The Trustees present their report and financial statement for the year ending 31st August 2022. This report and accounts have been prepared by reference to Accounting by Charities - Statement of Recommended Practice 2005, Financial Reporting Standards for Smaller Enterprises 2015 and Charities Act 2011.

The Charity is a Charitable Incorporated Organisation (CIO) and is an independent charity established on 30th May 2015. The CIO's annual report is published on the Charity Commission Website.

Statement of Trustees' responsibilities

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy the financial position of the charity. 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.

Organisation

The Trustees are:-

Mrs Premila Puri

Mr Shavy Makh

Mr Jitendra Patel

The Members of the CIO are individuals who undertake to act in good faith to further the purposes of the CIO. The affairs of the CIO are managed by the Charity Trustees of which there are three as per the requirements. Decisions are made by simple majority of votes at a meeting of Trustees or by resolution made in writing or in electronic form and agreed by all Trustees. Day to day management of the Charity's affairs, strategy and fundraising is assigned to Mrs Premila Puri, Acting CEO. Shavy Makh's primary role is Child Safeguarding Lead and Complaints Executive. Jitendra Patel has had a commercial role however intends to hand in his resignation once the Charity has recruited new Trustee(s) in the coming months.

Charitable Objective

Be Kind Movement's purpose is:

To promote physical, mental and moral development of children and young people in the UK or overseas, including development of emotional intelligence skills.

The three aims for children and young people are to:

- **ENTERTAIN** them through the medium of films;
- **EDUCATE** them on the transformative power of kindness;
- **EMPOWER** them with emotional intelligence skills for life

Challenges

We continued the financial year beginning September 2021 with the uncertainties that plagued us through 2020, namely the future of the economy, the challenges of being a small charity including fundraising and capacity. Latter was especially challenging and impacted our day to day performance to deliver as volunteers returned to their furlough jobs following the roll out of the Covid-19 vaccination.

The key challenges facing the charity:

1. **Capacity** - whilst we increased our volunteer numbers from 3 to 30, at our peak in 2020, the charity still lacked senior expertise (within Grants, Fundraising, Operations, Partnerships and Education Development) as many of the volunteers were placement students, graduates or those in the relatively early stages of their career. The trustee and founder, Premila Puri, came on board in 2020 as an interim CEO on a full time voluntary basis to provide strategic and operational leadership. As volunteers returned to their jobs, volunteer capacity dropped to 15 people leading to a reduction in the organisation's overall capacity to deliver.
2. **Finances** - our young team of non-grant writers worked on upskilling their knowledge and skills (with no head of department in place) and began submitting grants to Trusts and Foundations achieving a moderate level of success compared to previous years. There remain funds that we do not qualify for as our turnover is below a certain threshold. As the pandemic hit and lockdown ensued, we were unable to host our annual fundraising event and instead we relied on digital events, raising some

operational funds and brand awareness. This impacted overall fundraising and grant writing.

3. **Core funding** - whilst we won project grant funding, winning core funding remains our biggest challenge but a crucial one as it would provide resources for part time staff especially those with specialist skills such as social media, finance, grant writing, youth workers, website redesign, legal and HR. Without steady income that covers operating costs and organisational development, planning for the long term needs and the stability of the charity remains compromised.
4. **Schools** - we have faced a growing demand for KISP™ however with schools facing budgetary constraints and the charity having limited grant funding, we were unable to meet the increased demand for kindness workshops. We have started to explore the possibility of setting up Be Kind Academy, an e-learning platform, which would be a more cost effective and carbon footprint friendly way to reach schools across the UK at a fraction of a price which would be subsidised for schools from low income boroughs with independent schools paying the full fees.

Delivery of Goals September 2021 - August 2022

Fundraising overview

The results for the year and financial position are set out in the Statement of Financial Activities and the Balance Sheet.

1. We raised a total of £54,146 income for the year ending August 2022; resources expended were £49,140.00 giving us a surplus of £5,006.00. The latter combined with the previous year's balance gave the charity a net income of £17,767.00 which includes reserves of £2500.00.
2. Our biggest source of funding has been grant income (£48,376.00) with community fundraising coming in second (£5,568.00)
3. We submitted 26 grant applications and our success rate was 27%
4. We ran two fundraising campaigns - Big Glve June 2022 and Kindness at Christmas campaign Dec 2021.

Partnerships

BKM currently has three active partnerships as follows:

Kind Nutured

Kind Nutured is a British based beauty brand and their mission is to hold kindness at their core, to support people, planet & self. They're a passionate bunch, creating natural formulations that deliver products without compromise. The principal objective was for Kind Nutured to raise funds, awareness and promote the work of the Charity with 1% of net sales based on sale of Kind Nutured merchandise. We received £3400.23 from Kind Nutured in the year ending August 2022.

Enjoy Stevie

Enjoy Stevie is a discount platform offering deals, discount offers and vouchers for UK's favourite restaurants, cinemas, food deliveries, perks and online retail brands. Stevie runs their company on kindness, making it the perfect fit with the Be Kind Movement. Supporting us with fundraising by providing us with auction and raffle prizes.

Be Kind Productions

Be Kind Productions is a film production company set up by Premila Puri, founder of Be Kind Movement. Premila has been providing in kind services to support the charity with the sourcing of films, liaising with filmmakers and producing filmed content that is included in Kindness in School Programme™.

Never Forget Marketing, digital marketing consultancy and Calmer, a training organisation, for organisational reasons are no longer able to support us financially.

What did fundraising allow us to do?

- Deliver digital filmmaking Kindness Workshops to 7 schools, 11 workshops and 81 children.
- Deliver Christmas goody bags 91 children and their siblings whose families faced financial hardship especially due to Covid-19. Schools we delivered to were St Joseph Catholic School and Roehampton
- Raise funds and shoot a short film called Newbie with Year 5 and 6 primary school children at John Burns Primary School
- Continue building educational content for our kindness workshops
- Cover ongoing operational costs for accountancy and subscriptions

Education Activities

We had a very busy year developing and designing content for workshops even as we had a smaller team of volunteers. However, recruiting two part-time volunteers who were teachers in primary and secondary schools helped us greatly with feedback on films and content that was bespoke to the needs of the children. We continued to source films, design workshops and handbooks.

Kindness workshops are experiential and creative workshops that involve students watching high impact short form visual content subsequently engaging in thought-provoking exercises, role plays, creative games, discussions and cooperative learning activities, with an action-oriented task at the end of each class. These workshops enable children to connect the dots of the educational material to their everyday lives. Based on this holistic approach, children investigate and explore their answers in a way which builds connection and meaning with the material whilst enabling deeper communication and reflection on what kindness means to them on a daily basis and what they would do differently.

Impact of Kindness workshops from children and teachers:

<https://www.youtube.com/watch?v=uiiWxXdxWTI&t=6s>

We also successfully delivered digital filmmaking kindness workshops to four primary schools, namely Burntwood Primary, John Burns Primary, Emanuel School and Northcote Lodge. Latter two were private independent schools; the former were two schools from low income areas. All schools were based in Wandsworth. These workshops were funded by Awards for All.

Kindness Detective digital filmmaking workshop

Student project:

<https://www.youtube.com/watch?v=rdVmX0sH6gA&list=UULF-WAlfTgdHahZiYOD5al2kg&index=3>

Teacher feedback:

<https://www.youtube.com/watch?v=rzm622-hbtY&list=UULF-WAlfTgdHahZiYOD5al2kg&index=4>

Kind Superheroes digital filmmaking workshop

Student project

<https://www.youtube.com/watch?v=Y3ZEGAFqB3E&list=UULF-WAlfTgdHahZiYOD5al2kg&index=6>

Teacher feedback:

<https://www.youtube.com/watch?v=hBoK4Fj7wHQ&list=UULF-WAIfTgdHahZiYOD5al2kg&index=9>

In addition to kindness workshops, we also won funding from Thomas Grant Foundation to produce and shoot a film called Newbie with primary school children on the subject of disability and kindness in July 2022. This was a collaborative project between Emanuel School and John Burns primary School, in association with Be Kind Movement, and a local production company called Be Kind Productions. James Skinner, co-writer and director, and film teacher at Emanuel School, led the project with John Burns. In May 2023 we will be screening this film to years 5 and 6 and the charity will deliver kindness workshops on Newbie to Year 5, and to other schools in Wandsworth and beyond.

A LOOK AT 2021...



Educational Content

- 18 Kindness Workshops designed
- Sourcing and agreements with 18 filmmakers
- Kindness Handbooks
- Kindness Christmas Journals
- The Kind Superhero and Kindness Detectives digital film workshops
- Making Kindness the Norm a Finalist at The Charity Film Awards!!



Digital Marketing and Social Media Activities

Laura May, who joined as Head of Social Media and Marketing in March 2020, continued in a voluntary capacity until December 2021 with her company Never Forget Forget Marketing providing pro bono services. However from January 2022 given the pressures on small entrepreneur led businesses she was unable to provide her pro bono services. We agreed to pay her a nominal fee of £250.00 for 8 hours monthly support. She continued to lead a virtual team of 4-5 volunteers often providing more than 8 hours support to the charity.

Our marketing and digital footprint remained strong throughout the year with a team of volunteers and placement students. The charity's wins and finalist nominations helped spearhead heavy social media engagement. We have been able to achieve growth across all our social media

channels and google ads have been of significant value in bringing new enquiries from schools. BKM is very active on social media and has an

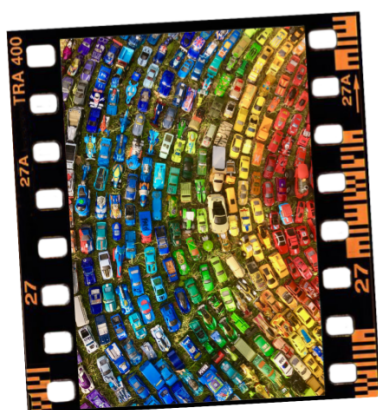
ever-expanding follower base. Social media posts provide updates on our

work, give information about upcoming events, share relevant stories related to well-being and kindness and raise awareness for mental health and kindness

2022 KEY CAMPAIGNS



A LOOK AT 2021...



Digital Content Videos

- Kindness during Xmas campaign
- 10 values of kindness
- Making Kindness the Norm
- Short films trailer
- Aviva Campaign videos
- ITSY Animation videos and trailer
- Introduction to Kindness

2021-22 saw progressive growth for the charity in the area of digital marketing and social media as follows:

- We had over 18,000 unique visitors to our website in 2022, viewing our pages 27,000 times (a rise in page views as compared to 2021).
- Our social media presence grew throughout the year. On Facebook, our followers grew by 10% to 1,582 followers. On Twitter, followers grew by an amazing 60% and we tweeted nearly 300 times, achieving over 70,000 tweet impressions with over 330 retweets.
- We also saw a 7% growth on Instagram from 1,311 to 1390. Our new LinkedIn page also gained 63 followers.
- We saw the biggest engagement on YouTube, where our videos were viewed over 23,000 times in 2022, an increase in views of over 100% compared to the years before.
- Our e-news subscribers grew by 10% and our e-newsletters were opened more than 4,700 times. We now have 610 subscribers with over 800 on our contact list.

The Charity Trustees have reviewed all of their activities and conclude these have had due regard to public benefit guidance published by the Commission.

Be Kind Movement Overview

The charity continues to build emotional intelligence skills in children and young people that promotes mental, social, emotional and physical needs. We do this through the medium of films and the transformative power of kindness. The demand for our services has continued to grow with schools identifying a greater need for children and young people to be kinder, civil, tolerant of each other in classrooms, playgrounds and beyond.

Overall the charity was able to maintain a similar level of income as the previous year though we experienced a higher rate of volunteer attrition due to volunteers returning to work as the economy bounced back after Covid-19. The need to recruit salaried employees remains a high priority in order to cope with the increased demand from schools, to manage business as usual and to fundraise for the future needs of the charity.

The government's Kickstart Program which the charity participated in in early 2021 successfully continued into 2022 with a number of young people benefiting from the government's financial assistance and from the opportunity to learn on the job in a professional context with the charity in areas such as Digital marketing, Grant writing and Admin.

This year was the first year that the charity was nominated as a finalist at a number of award ceremonies. Our Founder and acting CEO, Premila Puri, was a finalist at the Wandsworth Enterprise Awards and a Nominee for Positivity at the Small Business Awards. She won the Charity

Champion Award at The Best Business Awards in October 2021, and the charity was nominated as a Finalist at the very prestigious National Diversity Awards 2021 in Liverpool. The charity was selected as one of 125 finalists out of a staggering 75,000 entries. A very proud moment for everyone at Be Kind Movement. In addition, the charity's short film "Making Kindness the Norm" was selected as a finalist at the Charity Film Awards.

Premila Puri was also invited to present an award to the kindest pupil at the first ever Be Kind Awards ceremony at Keele University in March 2021. The Awards have been set up by two teachers in the Midlands to recognise, celebrate and award kindness amongst children, was also invited

Premila Puri has continued to lead as an Interim CEO two-three (2-3) days a week unpaid and it is hoped that in the coming year this role would be delivered by a part-time salaried person. As previous years, where Premila Puri provides specialist services such as workshop facilitation, grant writing, reviewing educational material etc, these are chargeable activities approved by the Charity Commission.

Financial review

The results for the year and financial position are set out in the Statement of Financial Activities and the Balance Sheet. Resources expended were £49,140.00 with incoming resources of 54,146.00, with a surplus of £5,006.00. The latter combined with the previous year's balance gave the charity net current asset of £12,761.00, and a net income of £17,767.00 which includes reserves of £2,500.00.

For the year ending 2022, our biggest source of income has been from grant income (£48,376.00) with community fundraising coming in second (£5,568.00). Despite working with 50% less human resources, the charity was able to marginally increase its revenue which was only possible due to our dedicated team of part-time volunteers.

Based on the 2021-22 financial income breakdown, the following can be concluded going forward:

- Grants will yet again remain potentially a source of major income, whilst we aim in the future to diversify multiple sources of income for the charity
- The success rate of grant wins is particularly challenging in this high cost of living climate where Trusts and Foundations have limited funds.
- Unless the charity is able to secure a part time fundraiser who can create a financial strategy and build a small team, the charity is unlikely to see a significant increase in community donations or individual giving.
- The charity has no physical premises and works entirely 100% remotely however costs (ie Zoom and storage) will increase in the coming year due to cost of living.
- A reserves of £2500 will suffice to cover charity's ongoing subscription costs for another period of 8-12 months.

Restricted General Reserves:

Be Kind Movement is a 100% voluntary driven charity and all funds raised through grants and other restricted income is allocated to the delivery of our charitable goals. The Trustees have agreed to keep a General Reserve that represents approximately 12 months of operating costs (£2,500) enabling main operations to continue regardless of fundraising. This amount would cover our monthly operational (mainly subscription, IT, Insurance and misc) costs and any emergency winding down costs however this does not cover any costs associated with delivering our aims, projects or activities.

For the coming financial year, the strategy we are looking to implement includes building income through fundraising activities, with a focus on diversifying income streams.

How we intend to use main reserves:

We currently have sufficient income to establish reserves at this level and this will be maintained through unrestricted income. The amount of reserves we have will be calculated and monitored every 6 months by Trustees. This policy is renewed every year or whenever there are significant changes to funding income streams or any increased operational costs.

The process of reviewing the policy includes:

- Annual review or whenever there are significant changes in funding streams or increased costs
- Any external factors that may impact the charity (economic changes in the sector etc.)
- Any technology, or IT purchases
- Fundraising and marketing costs
- Analysis of past income trends
- Ensuring General Restricted Reserves continues to be built up from the unrestricted (earned) income
- The amount of reserves to be recorded through the minutes as at report date
- Trustees agree what steps the charity is going to take to establish and maintain reserves at the agreed level.

Future Plans September 2022 – August 2023

PLANS FOR THE FUTURE		
KISP™	Digital Marketing	Other
• Scoping and piloting Kindness Academy with schools • Ensuring all kindness workshop content is digitised for Kindness Academy • Building new strands of Kindness - Sports, Expat students • Broadening beneficiaries to include KS1 (5-7 years) and ESY (0-5 years) • Stand alone thematic modules such as bullying, racism etc • Recruiting UK and international based facilitators • Building pipeline of curated short films	• Building talent in house • Driving growth of social media platforms especially Youtube, LinkedIn • Use of google ads and other tools to maximise BKM digital positioning • Working closely with corporate partners and running regular campaigns to showcase these partnerships	• Building core cost funding • Attracting Trustees & volunteers • Hiring salaried staff (2 people) • Partnership support - KN, Enjoy Stevie, Rotary Club • Newbie Red Carpet Premiere • Marathon

Fundraising

- Build the grants team with additional writers
- Continue applying to Trusts and Foundations focused on kindness workshops, e-learning platform and education content development
- Hiring services of a freelance specialist grant writer
- Focus on attracting HNWLs individual giving

Marketing and Social Media

- Support all campaigns and national awareness days, both fundraising and educational, with social media coverage

- Continue to center messaging around how we are responding to the mental health challenges faced by children as a result of Covid-19 as this is what supporters are most engaged with
- Grow our YouTube channel by adding regular content and encouraging subscribers
- Continuing to showcase Be Kind Movement on Twitter, Instagram and Facebook
- Engage with schools and teachers on social media to showcase

our educational content specifically kindness workshops

- Use of google ads and other tools to maximise BKM digital positioning

Educational Research Plans

- Continue to building short films catalogue
- Develop kindness content for workshops
- Create a kinder school starterpack
- Build educational team with a higher number of teachers

Operations

- Recruit new Trustees to bring in flesh blood and fill in skills and knowledge gap
- Organisational development including planning, governance and capability building

The challenge for Be Kind Movement is to stay afloat whilst raising awareness of its work and continuing to deliver its Kindness in School Programme™ with no salaried staff and with less than 10 part-time volunteers. Whilst the pandemic has been disruptive and challenging in the last two years, this is slowly being replaced by the cost of living crises and higher inflation costs. Be Kind Movement will continue to be resilient and innovative in meeting the emotional, mental and social educational needs of the children and young people we serve. A significant investment is required to build on the spectacular progress the charity has made since April 2020 to date.

We would like to thank the Be Kind family of volunteers, supporters, friends, partners and well wishers for supporting our vision of a kinder world for our children. We are truly humbled and in gratitude for your continued dedication, passion and commitment for the greater good.

Premila Puri - Trustee and Acting CEO June 2022

Be Kind Movement

Charity No. 01161876

Trustees' Report and Unaudited Accounts

31 August 2022

	Pages
Trustees' Annual Report	2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Accounts	6 to 13
Detailed Statement of Financial Activities	14 to 15

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 August 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 01161876

Trustees

The following trustees served during the year:

S. Makh

J. Patel

P. Puri

Accountants

Solutions Accountancy & Bookkeeping Ltd

1 The Mews

Little Brunswick Street

Huddersfield

HD1 5JL

Statement of trustees' responsibilities in relation to the financial statements

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

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

Signed on behalf of the charity's trustees

Premila Puri
Premila Puri (Feb 7, 2023 22:50 GMT)

P. Puri

Trustee

07 February 2023

Independent Examiner's Report to the trustees of Be Kind Movement

I report to the trustees on my examination of the financial statements of Be Kind Movement for the year ended 31 August 2022 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity'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

I have completed my examination. I can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of the 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.



CPAA

Solutions Accountancy & Bookkeeping Ltd

1 The Mews

Little Brunswick Street

Huddersfield

HD1 5JL

07 February 2023

Be Kind Movement
Statement of Financial Activities
for the year ended 31 August 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
	Notes				
Income and endowments from:					
Donations and legacies	3	5,035	-	5,035	5,671
Charitable activities	4	533	-	533	162
Other	5	29,989	18,589	48,578	47,833
Total		35,557	18,589	54,146	53,666
Expenditure on:					
Charitable activities	6	983	-	983	780
Other	7	29,265	18,892	48,157	44,571
Total		30,248	18,892	49,140	45,351
Net gains on investments		-	-	-	-
Net income	8	5,309	(303)	5,006	8,315
Transfers between funds		-	-	-	-
Net income before other gains/(losses)		5,309	(303)	5,006	8,315
Other gains and losses					
Net movement in funds		5,309	(303)	5,006	8,315
Reconciliation of funds:					
Total funds brought forward		(4,463)	17,224	12,761	5,446
Total funds carried forward		846	16,921	17,767	13,761

Be Kind Movement

Balance Sheet

at 31 August 2022

Charity No. 01161876

		2022	2021
		£	£
Current assets			
Debtors	10	2,024	-
Cash at bank and in hand		33,812	23,594
		<u>35,836</u>	<u>23,594</u>
Creditors: Amount falling due within one year	11	(18,069)	(10,833)
Net current assets		17,767	12,761
Total assets less current liabilities		17,767	12,761
Net assets excluding pension asset or liability		17,767	12,761
Total net assets		<u>17,767</u>	<u>12,761</u>
The funds of the charity			
Restricted funds	12		
Restricted income funds		16,921	17,224
		<u>16,921</u>	<u>17,224</u>
Unrestricted funds	12		
General funds		846	(4,463)
		<u>846</u>	<u>(4,463)</u>
Reserves	12		
Total funds		<u>17,767</u>	<u>12,761</u>

Approved by the trustees on 07 February 2023

And signed on their behalf by:

Premila Puri
Premila Puri (Feb 7, 2023 22:50 GMT)

P. Puri

Trustee

07 February 2023

for the year ended 31 August 2022

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
-----------------------	---

Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
---------------------------------	--

Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
------------------------	--

Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
-------------------------------------	---

Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
---------------------------------	--

Volunteer help	The value of any volunteer help received is not included in the accounts.
----------------	---

Investment income	This is included in the accounts when receivable.
-------------------	---

Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
---	---

Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
-------------------------------------	--

Be Kind Movement
Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting 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 normally recognised at their settlement amount after allowing for any trade discounts due.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Income and endowments from:			
Donations and legacies	5,671	-	5,671
Charitable activities	162	-	162
Other	4,581	43,252	47,833
Total	10,414	43,252	53,666
Expenditure on:			
Other	17,421	27,930	45,351
Total	17,421	27,930	45,351
Net income	(7,007)	15,322	8,315
Transfers between funds	(1,902)	1,902	-
Net income before other gains/(losses)	(8,909)	17,224	8,315
Other gains and losses:			
Net movement in funds	(8,909)	17,224	8,315
Reconciliation of funds:			
Total funds brought forward	4,446	-	4,446
Total funds carried forward	(4,463)	17,224	12,761

3 Income from donations and legacies

	Unrestricted £	Total 2022 £	Total 2021 £
Donations	5,035	5,035	5,671
	5,035	5,035	5,671

4 Income from charitable activities

	Unrestricted £	Total 2022 £	Total 2021 £
Digital Sales and Auction	533	533	108
Events Ticket Sales	-	-	54
	533	533	162

5 Other income

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
Gift Aid	200	-	200	325
Grants	29,787	18,589	48,376	47,507
Interest	2	-	2	1
	<u>29,989</u>	<u>18,589</u>	<u>48,578</u>	<u>47,833</u>

6 Expenditure on charitable activities

	Unrestricted	Total 2022	Total 2021
	£	£	£
<i>Governance costs</i>			
	983	983	780
	<u>983</u>	<u>983</u>	<u>780</u>

7 Other expenditure

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
Direct expenses	6,120	18,892	25,012	23,609
Advertising and marketing	3,397	-	3,397	1,559
Employee costs	16,547	-	16,547	15,934
Motor and travel costs	482	-	482	8
General administrative costs	2,269	-	2,269	2,845
Legal and professional costs	450	-	450	616
	<u>29,265</u>	<u>18,892</u>	<u>48,157</u>	<u>44,571</u>

8 Net income before transfers

	2022	2021
	£	£
This is stated after charging:		
Independent Examiner's fee	500	500

9 Staff costs

	2022	2021
Salaries and wages	16,463	15,589
Pension costs	84	-
	<u>16,547</u>	<u>15,589</u>

No employee received emoluments in excess of £60,000.

10 Debtors

	2022	2021
	£	£
Trade debtors	1,928	-
Other debtors	96	-
	<u>2,024</u>	<u>-</u>

11 Creditors:
amounts falling due within one year

	2022	2021
	£	£
Trade creditors	1,148	-
Deferred income	16,921	10,833
	<u>18,069</u>	<u>10,833</u>

12 Movement in funds

	At 1 September 2021	Incoming resources (including other gains/losses) £	Resources expended £	At 31 August 2022 £
Restricted funds:				
Restricted income funds:				
Aviva Community Fund	1,720	-	(1,220)	500
Thrale Almshouse	2,000	-	(2,000)	-
National Lottery	9,900	-	(9,900)	-
Postcode Society Trust	500	-	(500)	-
Aviva Kindness Workshop	933	67	-	1,000
Forgotten Voices	269	-	(269)	-
Tesco	1,000	-	-	1,000
Other restricted grants	902	18,522	(5,003)	14,421
<i>Total</i>	<u>17,224</u>	<u>18,589</u>	<u>(18,892)</u>	<u>16,921</u>
Unrestricted funds:				
General funds	(4,463)	35,557	(30,248)	846
Total funds	<u><u>12,761</u></u>	<u><u>54,146</u></u>	<u><u>(49,140)</u></u>	<u><u>17,767</u></u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Aviva Community Fund
Thrale Almshouse
National Lottery
Postcode Society Trust
Aviva Kindness Workshop
Forgotten Voices
Tesco

Other restricted grants

Other restricted grants carried forward is made up of the following;
Wimbledon £10,000.00, Tesco £1,000.00, Thomas Grant Foundation
£1,547.00 and Big Give Xmas fundraising £2,874.35.

13 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Net current assets	7,885	9,882	17,767
	<u>7,885</u>	<u>9,882</u>	<u>17,767</u>

14 Reconciliation of net debt

	At 1 September 2021 £	Cash flows £	At 31 August 2022 £
Cash and cash equivalents	23,594	10,218	33,812
	<u>23,594</u>	<u>10,218</u>	<u>33,812</u>
Net debt	<u>23,594</u>	<u>10,218</u>	<u>33,812</u>

15 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2022 Land and buildings £	2022 Other £	2021 Land and buildings £	2021 Other £
Operating leases with expiry date:				

Pension commitments

	2022 £	2021 £
The pension cost charge to the charity amounted to:	<u>84</u>	<u>-</u>

Be Kind Movement
Detailed Statement of Financial Activities
for the year ended 31 August 2022

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:				
Donations and legacies				
Donations	5,035	-	5,035	5,671
	<u>5,035</u>	<u>-</u>	<u>5,035</u>	<u>5,671</u>
Charitable activities				
Digital Sales and Auction	533	-	533	108
Events Ticket Sales	-	-	-	54
	<u>533</u>	<u>-</u>	<u>533</u>	<u>162</u>
Other				
Gift Aid	200	-	200	325
Grants	29,787	18,589	48,376	47,507
Interest	2	-	2	1
	<u>29,989</u>	<u>18,589</u>	<u>48,578</u>	<u>47,833</u>
Total income and endowments	35,557	18,589	54,146	53,666
Expenditure on:				
Governance costs				
	983	-	983	780
	<u>983</u>	<u>-</u>	<u>983</u>	<u>780</u>
Total of expenditure on charitable activities	983	-	983	780
Other expenditure				
Direct expenses	6,120	18,892	25,012	23,609
Advertising and marketing	3,397	-	3,397	1,559
	<u>9,517</u>	<u>18,892</u>	<u>28,409</u>	<u>25,168</u>
Employee costs				
Salaries/wages	16,463	-	16,463	15,589
Pension costs	84	-	84	-
Staff entertainment	-	-	-	100
Staff training	-	-	-	245
	<u>16,547</u>	<u>-</u>	<u>16,547</u>	<u>15,934</u>
Motor and travel costs				
Travel and subsistence	482	-	482	8
	<u>482</u>	<u>-</u>	<u>482</u>	<u>8</u>
General administrative costs, including depreciation and amortisation				
General insurances	48	-	48	229
Postage and couriers	52	-	52	80

Be Kind Movement

Detailed Statement of Financial Activities

Software, IT support and related costs	381	-	381	382
Stationery and printing	178	-	178	504
Subscriptions	1,373	-	1,373	1,620
Sundry expenses	162	-	162	30
Telephone, fax and broadband	75	-	75	-
	<u>2,269</u>	<u>-</u>	<u>2,269</u>	<u>2,845</u>
Legal and professional costs				
Consultancy fees	450	-	450	-
Other legal and professional costs	-	-	-	616
	<u>450</u>	<u>-</u>	<u>450</u>	<u>616</u>
Total of expenditure of other costs	<u>29,265</u>	<u>18,892</u>	<u>48,157</u>	<u>44,571</u>
Total expenditure	30,248	18,892	49,140	45,351
Net gains on investments	-	-	-	-
	<u>5,309</u>	<u>(303)</u>	<u>5,006</u>	<u>8,315</u>
Net income				
Net income before other gains/(losses)	5,309	(303)	5,006	8,315
Other Gains	-	-	-	-
	<u>5,309</u>	<u>(303)</u>	<u>5,006</u>	<u>8,315</u>
Net movement in funds				
Reconciliation of funds:				
Total funds brought forward	(4,463)	17,224	12,761	5,446
Total funds carried forward	<u>846</u>	<u>16,921</u>	<u>17,767</u>	<u>13,761</u>

Be Kind Movement

Charity No. 01161876

Trustees' Report and Unaudited Accounts

31 August 2022

	Pages
Trustees' Annual Report	2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Accounts	6 to 13
Detailed Statement of Financial Activities	14 to 15

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 August 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 01161876

Trustees

The following trustees served during the year:

S. Makh

J. Patel

P. Puri

Accountants

Solutions Accountancy & Bookkeeping Ltd

1 The Mews

Little Brunswick Street

Huddersfield

HD1 5JL

Statement of trustees' responsibilities in relation to the financial statements

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

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

Signed on behalf of the charity's trustees

Premila Puri
Premila Puri (Feb 7, 2023 22:50 GMT)

P. Puri

Trustee

07 February 2023

Independent Examiner's Report to the trustees of Be Kind Movement

I report to the trustees on my examination of the financial statements of Be Kind Movement for the year ended 31 August 2022 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity'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

I have completed my examination. I can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of the 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.



CPAA

Solutions Accountancy & Bookkeeping Ltd

1 The Mews

Little Brunswick Street

Huddersfield

HD1 5JL

07 February 2023

Be Kind Movement
Statement of Financial Activities
for the year ended 31 August 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:					
Donations and legacies	3	5,035	-	5,035	5,671
Charitable activities	4	533	-	533	162
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Reconciliation of funds:					
Total funds brought forward		(4,463)	17,224	12,761	5,446
Total funds carried forward		846	16,921	17,767	13,761

Be Kind Movement

Balance Sheet

at 31 August 2022

Charity No. 01161876

		2022	2021
		£	£
Current assets			
Debtors	10	2,024	-
Cash at bank and in hand		33,812	23,594
		<u>35,836</u>	<u>23,594</u>
Creditors: Amount falling due within one year	11	(18,069)	(10,833)
Net current assets		17,767	12,761
Total assets less current liabilities		17,767	12,761
Net assets excluding pension asset or liability		17,767	12,761
Total net assets		<u>17,767</u>	<u>12,761</u>
The funds of the charity			
Restricted funds	12		
Restricted income funds		16,921	17,224
		<u>16,921</u>	<u>17,224</u>
Unrestricted funds	12		
General funds		846	(4,463)
		<u>846</u>	<u>(4,463)</u>
Reserves	12		
Total funds		<u>17,767</u>	<u>12,761</u>

Approved by the trustees on 07 February 2023

And signed on their behalf by:

Premila Puri
Premila Puri (Feb 7, 2023 22:50 GMT)

P. Puri

Trustee

07 February 2023

for the year ended 31 August 2022

1 Accounting policies

Basis of preparation

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Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
-----------------------	---

Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
---------------------------------	--

Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
------------------------	--

Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
-------------------------------------	---

Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
---------------------------------	--

Volunteer help	The value of any volunteer help received is not included in the accounts.
----------------	---

Investment income	This is included in the accounts when receivable.
-------------------	---

Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
---	---

Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
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Be Kind Movement
Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting 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 normally recognised at their settlement amount after allowing for any trade discounts due.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Income and endowments from:			
Donations and legacies	5,671	-	5,671
Charitable activities	162	-	162
Other	4,581	43,252	47,833
Total	10,414	43,252	53,666
Expenditure on:			
Other	17,421	27,930	45,351
Total	17,421	27,930	45,351
Net income	(7,007)	15,322	8,315
Transfers between funds	(1,902)	1,902	-
Net income before other gains/(losses)	(8,909)	17,224	8,315
Other gains and losses:			
Net movement in funds	(8,909)	17,224	8,315
Reconciliation of funds:			
Total funds brought forward	4,446	-	4,446
Total funds carried forward	(4,463)	17,224	12,761

3 Income from donations and legacies

	Unrestricted	Total 2022	Total 2021
	£	£	£
Donations	5,035	5,035	5,671
	5,035	5,035	5,671

4 Income from charitable activities

	Unrestricted	Total 2022	Total 2021
	£	£	£
Digital Sales and Auction	533	533	108
Events Ticket Sales	-	-	54
	533	533	162

5 Other income

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
Gift Aid	200	-	200	325
Grants	29,787	18,589	48,376	47,507
Interest	2	-	2	1
	<u>29,989</u>	<u>18,589</u>	<u>48,578</u>	<u>47,833</u>

6 Expenditure on charitable activities

	Unrestricted	Total 2022	Total 2021
	£	£	£
<i>Governance costs</i>			
	983	983	780
	<u>983</u>	<u>983</u>	<u>780</u>

7 Other expenditure

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
Direct expenses	6,120	18,892	25,012	23,609
Advertising and marketing	3,397	-	3,397	1,559
Employee costs	16,547	-	16,547	15,934
Motor and travel costs	482	-	482	8
General administrative costs	2,269	-	2,269	2,845
Legal and professional costs	450	-	450	616
	<u>29,265</u>	<u>18,892</u>	<u>48,157</u>	<u>44,571</u>

8 Net income before transfers

	2022	2021
	£	£
This is stated after charging:		
Independent Examiner's fee	500	500

9 Staff costs

	2022	2021
Salaries and wages	16,463	15,589
Pension costs	84	-
	<u>16,547</u>	<u>15,589</u>

No employee received emoluments in excess of £60,000.

10 Debtors

	2022	2021
	£	£
Trade debtors	1,928	-
Other debtors	96	-
	<u>2,024</u>	<u>-</u>

11 Creditors:
amounts falling due within one year

	2022	2021
	£	£
Trade creditors	1,148	-
Deferred income	16,921	10,833
	<u>18,069</u>	<u>10,833</u>

12 Movement in funds

	At 1 September 2021	Incoming resources (including other gains/losses) £	Resources expended £	At 31 August 2022 £
Restricted funds:				
Restricted income funds:				
Aviva Community Fund	1,720	-	(1,220)	500
Thrale Almshouse	2,000	-	(2,000)	-
National Lottery	9,900	-	(9,900)	-
Postcode Society Trust	500	-	(500)	-
Aviva Kindness Workshop	933	67	-	1,000
Forgotten Voices	269	-	(269)	-
Tesco	1,000	-	-	1,000
Other restricted grants	902	18,522	(5,003)	14,421
<i>Total</i>	<u>17,224</u>	<u>18,589</u>	<u>(18,892)</u>	<u>16,921</u>
Unrestricted funds:				
General funds	(4,463)	35,557	(30,248)	846
Total funds	<u><u>12,761</u></u>	<u><u>54,146</u></u>	<u><u>(49,140)</u></u>	<u><u>17,767</u></u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Aviva Community Fund
Thrale Almshouse
National Lottery
Postcode Society Trust
Aviva Kindness Workshop
Forgotten Voices
Tesco

Other restricted grants

Other restricted grants carried forward is made up of the following;
Wimbledon £10,000.00, Tesco £1,000.00, Thomas Grant Foundation
£1,547.00 and Big Give Xmas fundraising £2,874.35.

13 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Net current assets	7,885	9,882	17,767
	<u>7,885</u>	<u>9,882</u>	<u>17,767</u>

14 Reconciliation of net debt

	At 1 September 2021 £	Cash flows £	At 31 August 2022 £
Cash and cash equivalents	23,594	10,218	33,812
	<u>23,594</u>	<u>10,218</u>	<u>33,812</u>
Net debt	<u>23,594</u>	<u>10,218</u>	<u>33,812</u>

15 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2022 Land and buildings £	2022 Other £	2021 Land and buildings £	2021 Other £
Operating leases with expiry date:				

Pension commitments

	2022 £	2021 £
The pension cost charge to the charity amounted to:	<u>84</u>	<u>-</u>

Be Kind Movement
Detailed Statement of Financial Activities
for the year ended 31 August 2022

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:				
Donations and legacies				
Donations	5,035	-	5,035	5,671
	<u>5,035</u>	<u>-</u>	<u>5,035</u>	<u>5,671</u>
Charitable activities				
Digital Sales and Auction	533	-	533	108
Events Ticket Sales	-	-	-	54
	<u>533</u>	<u>-</u>	<u>533</u>	<u>162</u>
Other				
Gift Aid	200	-	200	325
Grants	29,787	18,589	48,376	47,507
Interest	2	-	2	1
	<u>29,989</u>	<u>18,589</u>	<u>48,578</u>	<u>47,833</u>
Total income and endowments	35,557	18,589	54,146	53,666
Expenditure on:				
Governance costs				
	983	-	983	780
	<u>983</u>	<u>-</u>	<u>983</u>	<u>780</u>
Total of expenditure on charitable activities	983	-	983	780
Other expenditure				
Direct expenses	6,120	18,892	25,012	23,609
Advertising and marketing	3,397	-	3,397	1,559
	<u>9,517</u>	<u>18,892</u>	<u>28,409</u>	<u>25,168</u>
Employee costs				
Salaries/wages	16,463	-	16,463	15,589
Pension costs	84	-	84	-
Staff entertainment	-	-	-	100
Staff training	-	-	-	245
	<u>16,547</u>	<u>-</u>	<u>16,547</u>	<u>15,934</u>
Motor and travel costs				
Travel and subsistence	482	-	482	8
	<u>482</u>	<u>-</u>	<u>482</u>	<u>8</u>
General administrative costs, including depreciation and amortisation				
General insurances	48	-	48	229
Postage and couriers	52	-	52	80

Be Kind Movement

Detailed Statement of Financial Activities

Software, IT support and related costs	381	-	381	382
Stationery and printing	178	-	178	504
Subscriptions	1,373	-	1,373	1,620
Sundry expenses	162	-	162	30
Telephone, fax and broadband	75	-	75	-
	<u>2,269</u>	<u>-</u>	<u>2,269</u>	<u>2,845</u>
Legal and professional costs				
Consultancy fees	450	-	450	-
Other legal and professional costs	-	-	-	616
	<u>450</u>	<u>-</u>	<u>450</u>	<u>616</u>
Total of expenditure of other costs	<u>29,265</u>	<u>18,892</u>	<u>48,157</u>	<u>44,571</u>
Total expenditure	30,248	18,892	49,140	45,351
Net gains on investments	-	-	-	-
Net income	<u>5,309</u>	<u>(303)</u>	<u>5,006</u>	<u>8,315</u>
Net income before other gains/(losses)	<u>5,309</u>	<u>(303)</u>	<u>5,006</u>	<u>8,315</u>
Other Gains	-	-	-	-
Net movement in funds	<u>5,309</u>	<u>(303)</u>	<u>5,006</u>	<u>8,315</u>
Reconciliation of funds:				
Total funds brought forward	(4,463)	17,224	12,761	5,446
Total funds carried forward	<u>846</u>	<u>16,921</u>	<u>17,767</u>	<u>13,761</u>

BE KIND MOVEMENT

England & Wales - Charity number 1161876

Accounts

Be Kind Movement

Charity No. CE003389

Company No. 01161876

Trustees' Report and Unaudited Accounts

31 August 2021

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Statement of Financial Activities	4
Summary Income and Expenditure Account	5
Balance Sheet	6
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Detailed Statement of Financial Activities	13 to 14

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 August 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 01161876

Charity No. CE003389

Registered Office

199 St. Ann's Hill
London
SW18 2RX

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

S. Makh

J. Patel

P. Puri

Accountants

Solutions Accountancy & Bookkeeping Ltd
1 The Mews
Little Brunswick Street
Huddersfield
HD1 5JL

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

Premila Puri

P. Puri

Trustee

24 February 2022



S.Makh

Trustee

24 February 2022

Independent Examiner's Report to the trustees of Be Kind Movement

I report to the charity trustees on my examination of the accounts of Be Kind Movement for the year ended 31 August 2021 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

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 accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the accounts 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 your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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 can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under 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
- the accounts have not been prepared in accordance with the Charities SORP (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 accounts to be reached.

Solutions Accountancy & Bookkeeping Ltd

1 The Mews

Little Brunswick Street

Huddersfield

HD1 5JL

24 February 2022

Be Kind Movement
Statement of Financial Activities
for the year ended 31 August 2021

		Unrestricted funds	Restricted funds	Total funds	Total funds
		2021	2021	2021	2020
	Notes	£	£	£	£
Income and endowments from:					
Donations and legacies	3	5,671	-	5,671	824
Charitable activities	4	162	-	162	4,049
Other	5	4,581	43,252	47,833	1,582
Total		10,414	43,252	53,666	6,455
Expenditure on:					
Other	6	17,421	27,930	45,351	7,691
Total		17,421	27,930	45,351	7,691
Net gains on investments		-	-	-	-
Net income/(expenditure)		(7,007)	15,322	8,315	(1,236)
Transfers between funds		(1,902)	1,902	-	-
Net income/(expenditure) before other gains/(losses)		(8,909)	17,224	8,315	(1,236)
Other gains and losses					
Net movement in funds		(8,909)	17,224	8,315	(1,236)
Reconciliation of funds:					
Total funds brought forward		4,446	-	4,446	5,682
Total funds carried forward		(4,463)	17,224	12,761	4,446

Be Kind Movement
Summary Income and Expenditure Account
for the year ended 31 August 2021

	2021 £	2020 £
Income	53,666	6,454
Gross income for the year	<u>53,666</u>	<u>6,454</u>
Expenditure	45,351	7,690
Total expenditure for the year	<u>45,351</u>	<u>7,690</u>
Net income/(expenditure) before tax for the year	8,315	(1,236)
Net income /(expenditure)for the year	<u><u>8,315</u></u>	<u><u>(1,236)</u></u>

Be Kind Movement

Balance Sheet

at 31 August 2021

Company No. 01161876	Notes	2021 £	2020 £
Current assets			
Debtors	8	-	556
Cash at bank and in hand		23,594	4,274
		<u>23,594</u>	<u>4,830</u>
Creditors: Amount falling due within one year	9	(10,833)	(384)
Net current assets		12,761	4,446
Total assets less current liabilities		12,761	4,446
Net assets excluding pension asset or liability		12,761	4,446
Total net assets		<u>12,761</u>	<u>4,446</u>
The funds of the charity			
Restricted funds	10		
Restricted income funds		17,224	-
		<u>17,224</u>	<u>-</u>
Unrestricted funds	10		
General funds		(4,463)	4,446
		<u>(4,463)</u>	<u>4,446</u>
Reserves	10		
Total funds		<u>12,761</u>	<u>4,446</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 August 2021 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

Approved by the board on 24 February 2022

And signed on its behalf by:

P. Puri

Trustee

24 February 2022

for the year ended 31 August 2021

1 Accounting policies

Basis of preparation

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 (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
-----------------------	---

Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
---------------------------------	--

Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
------------------------	--

Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
-------------------------------------	---

Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
---------------------------------	--

Volunteer help	The value of any volunteer help received is not included in the accounts.
----------------	---

Investment income	This is included in the accounts when receivable.
-------------------	---

Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
---	---

Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
-------------------------------------	--

Be Kind Movement

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting 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 normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Income from donations and legacies

	Unrestricted	Total 2021	Total 2020
	£	£	£
Donations	5,671	5,671	824
	<u>5,671</u>	<u>5,671</u>	<u>824</u>

4 Income from charitable activities

	Unrestricted	Total 2021	Total 2020
	£	£	£
Digital Sales and Auction	108	108	590
Events Ticket Sales	54	54	3,459
	<u>162</u>	<u>162</u>	<u>4,049</u>

5 Other income

	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
Gift Aid	325	-	325	524
Grants	4,255	43,252	47,507	-
Interest	1	-	1	-
Tax Credits	-	-	-	1,058
	<u>4,581</u>	<u>43,252</u>	<u>47,833</u>	<u>1,582</u>

6 Other expenditure

	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
Direct expenses	561	23,048	23,609	668
Advertising and marketing	59	1,500	1,559	-
Employee costs	12,552	3,382	15,934	2,225
Motor and travel costs	8	-	8	34
Premises costs	-	-	-	3,935
General administrative costs	2,845	-	2,845	722
Legal and professional costs	1,396	-	1,396	107
	<u>17,421</u>	<u>27,930</u>	<u>45,351</u>	<u>7,691</u>

7 Staff costs

Salaries and wages	15,589	1,360
	<u>15,589</u>	<u>1,360</u>

No employee received emoluments in excess of £60,000.

8 Debtors

	2021	2020
	£	£
Other debtors	-	58
Prepayments and accrued income	-	498
	<u>-</u>	<u>556</u>

9 Creditors:
amounts falling due within one year

	2021	2020
	£	£
Other creditors	-	384
Accruals and deferred income	10,833	-
	<u>10,833</u>	<u>384</u>

10 Movement in funds

	At 1 September 2020	Incoming resources (including other gains/losses) £	Resources expended £	Gross transfers £	At 31 August 2021 £
Restricted funds:					
Restricted income funds:					
Aviva Community Fund	-	1,720	-	-	1,720
Thrale Almshouse	-	2,000	-	-	2,000
National Lottery	-	9,900	-	-	9,900
Postcode Society Trust	-	500	-	-	500
Aviva Kindness Workshop	-	933	-	-	933
Forgotten Voices	-	269	-	-	269
Other restricted grants	-	27,930	(27,930)	1,902	1,902
<i>Total</i>	-	43,252	(27,930)	1,902	17,224
Unrestricted funds:					
General funds	4,446	10,414	(17,421)	(1,902)	(4,463)
Revaluation Reserves:					
Total funds	4,446	53,666	(45,351)	-	12,761

Purposes and restrictions in relation to the funds:

Restricted funds:

Aviva Community Fund

Thrale Almshouse

National Lottery

Postcode Society Trust

Aviva Kindness Workshop

Forgotten Voices

Other restricted grants

11 Analysis of net assets between funds

	Unrestricted funds £	Total £
Net current assets	12,761	12,761
	<u>12,761</u>	<u>12,761</u>

12 Reconciliation of net debt

	At 1 September 2020 £	Cash flows £	At 31 August 2021 £
Cash and cash equivalents	4,274	19,320	23,594
	<u>4,274</u>	<u>19,320</u>	<u>23,594</u>
Net debt	<u>4,274</u>	<u>19,320</u>	<u>23,594</u>

13 Related party disclosures
Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Be Kind Movement
Detailed Statement of Financial Activities
for the year ended 31 August 2021

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:				
Donations and legacies				
Donations	5,671	-	5,671	824
	<u>5,671</u>	<u>-</u>	<u>5,671</u>	<u>824</u>
Charitable activities				
Digital Sales and Auction	108	-	108	590
Events Ticket Sales	54	-	54	3,459
	<u>162</u>	<u>-</u>	<u>162</u>	<u>4,049</u>
Other				
Gift Aid	325	-	325	524
Grants	4,255	43,252	47,507	-
Interest	1	-	1	-
Tax Credits	-	-	-	1,058
	<u>4,581</u>	<u>43,252</u>	<u>47,833</u>	<u>1,582</u>
Total income and endowments	10,414	43,252	53,666	6,455
Expenditure on:				
Other expenditure				
Direct expenses	561	23,048	23,609	668
Advertising and marketing	59	1,500	1,559	-
	<u>620</u>	<u>24,548</u>	<u>25,168</u>	<u>668</u>
Employee costs				
Salaries/wages	12,207	3,382	15,589	1,360
Staff entertainment	100	-	100	-
Staff training	245	-	245	865
	<u>12,552</u>	<u>3,382</u>	<u>15,934</u>	<u>2,225</u>
Motor and travel costs				
Travel and subsistence	8	-	8	34
	<u>8</u>	<u>-</u>	<u>8</u>	<u>34</u>
Rent	-	-	-	3,935
	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,935</u>
General administrative costs, including depreciation and amortisation				
General insurances	229	-	229	183
Postage and couriers	80	-	80	34
Software, IT support and related costs	382	-	382	244
Stationery and printing	504	-	504	-
Subscriptions	1,620	-	1,620	261
Sundry expenses	30	-	30	-

Be Kind Movement
Detailed Statement of Financial Activities

	2,845	-	2,845	722
Legal and professional costs				
Accountancy and bookkeeping	780	-	780	-
Other legal and professional costs	616	-	616	107
	1,396	-	1,396	107
Total of expenditure of other costs	17,421	27,930	45,351	7,691
Total expenditure	17,421	27,930	45,351	7,691
Net gains on investments	-	-	-	-
Net income/(expenditure)	(7,007)	15,322	8,315	(1,236)
Transfers between funds	(1,902)	1,902	-	-
Net income/(expenditure) before other gains/(losses)	(8,909)	17,224	8,315	(1,236)
Other Gains	-	-	-	-
Net movement in funds	(8,909)	17,224	8,315	(1,236)
Reconciliation of funds:				
Total funds brought forward	4,446	-	4,446	5,682
Total funds carried forward	(4,463)	17,224	12,761	4,446

Be Kind Movement

Charity No. 01161876

Company No. CE003389

Trustees' Report and Unaudited Accounts

31 August 2021

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Statement of Financial Activities	4
Summary Income and Expenditure Account	5
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The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 August 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. CE003389

Charity No. 01161876

Registered Office

199 St. Ann's Hill
London
SW18 2RX

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

S. Makh

J. Patel

P. Puri

Accountants

Solutions Accountancy & Bookkeeping Ltd
1 The Mews
Little Brunswick Street
Huddersfield
HD1 5JL

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

P. Puri

Trustee

24 February 2022

Independent Examiner's Report to the trustees of Be Kind Movement

I report to the charity trustees on my examination of the accounts of Be Kind Movement for the year ended 31 August 2021 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

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 accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the accounts 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 your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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 can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under 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
- the accounts have not been prepared in accordance with the Charities SORP (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 accounts to be reached.

Solutions Accountancy & Bookkeeping Ltd

1 The Mews

Little Brunswick Street

Huddersfield

HD1 5JL

24 February 2022

Be Kind Movement
Statement of Financial Activities
for the year ended 31 August 2021

		Unrestricted funds	Restricted funds	Total funds	Total funds
		2021	2021	2021	2020
	Notes	£	£	£	£
Income and endowments from:					
Donations and legacies	3	5,671	-	5,671	824
Charitable activities	4	162	-	162	4,049
Other	5	4,581	43,252	47,833	1,582
Total		10,414	43,252	53,666	6,455
Expenditure on:					
Other	6	17,421	27,930	45,351	7,691
Total		17,421	27,930	45,351	7,691
Net gains on investments		-	-	-	-
Net income/(expenditure)		(7,007)	15,322	8,315	(1,236)
Transfers between funds		(1,902)	1,902	-	-
Net income/(expenditure) before other gains/(losses)		(8,909)	17,224	8,315	(1,236)
Other gains and losses					
Net movement in funds		(8,909)	17,224	8,315	(1,236)
Reconciliation of funds:					
Total funds brought forward		4,446	-	4,446	5,682
Total funds carried forward		(4,463)	17,224	12,761	4,446

Be Kind Movement
Summary Income and Expenditure Account
for the year ended 31 August 2021

	2021 £	2020 £
Income	53,666	6,454
Gross income for the year	<u>53,666</u>	<u>6,454</u>
Expenditure	45,351	7,690
Total expenditure for the year	<u>45,351</u>	<u>7,690</u>
Net income/(expenditure) before tax for the year	8,315	(1,236)
Net income /(expenditure)for the year	<u><u>8,315</u></u>	<u><u>(1,236)</u></u>

Be Kind Movement

Balance Sheet

at 31 August 2021

Company No. CE003389	Notes	2021 £	2020 £
Current assets			
Debtors	8	-	556
Cash at bank and in hand		23,594	4,274
		<u>23,594</u>	<u>4,830</u>
Creditors: Amount falling due within one year	9	(10,833)	(384)
Net current assets		12,761	4,446
Total assets less current liabilities		12,761	4,446
Net assets excluding pension asset or liability		12,761	4,446
Total net assets		<u>12,761</u>	<u>4,446</u>
The funds of the charity			
Restricted funds	10		
Restricted income funds		17,224	-
		<u>17,224</u>	<u>-</u>
Unrestricted funds	10		
General funds		(4,463)	4,446
		<u>(4,463)</u>	<u>4,446</u>
Reserves	10		
Total funds		<u>12,761</u>	<u>4,446</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 August 2021 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

Approved by the board on 24 February 2022

And signed on its behalf by:

P. Puri

Trustee

24 February 2022

for the year ended 31 August 2021

1 Accounting policies

Basis of preparation

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 (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
-----------------------	---

Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
---------------------------------	--

Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
------------------------	--

Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
-------------------------------------	---

Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
---------------------------------	--

Volunteer help	The value of any volunteer help received is not included in the accounts.
----------------	---

Investment income	This is included in the accounts when receivable.
-------------------	---

Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
---	---

Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
-------------------------------------	--

Be Kind Movement

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting 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 normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Income from donations and legacies

	Unrestricted	Total 2021	Total 2020
	£	£	£
Donations	5,671	5,671	824
	<u>5,671</u>	<u>5,671</u>	<u>824</u>

4 Income from charitable activities

	Unrestricted	Total 2021	Total 2020
	£	£	£
Digital Sales and Auction	108	108	590
Events Ticket Sales	54	54	3,459
	<u>162</u>	<u>162</u>	<u>4,049</u>

5 Other income

	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
Gift Aid	325	-	325	524
Grants	4,255	43,252	47,507	-
Interest	1	-	1	-
Tax Credits	-	-	-	1,058
	<u>4,581</u>	<u>43,252</u>	<u>47,833</u>	<u>1,582</u>

6 Other expenditure

	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
Direct expenses	561	23,048	23,609	668
Advertising and marketing	59	1,500	1,559	-
Employee costs	12,552	3,382	15,934	2,225
Motor and travel costs	8	-	8	34
Premises costs	-	-	-	3,935
General administrative costs	2,845	-	2,845	722
Legal and professional costs	1,396	-	1,396	107
	<u>17,421</u>	<u>27,930</u>	<u>45,351</u>	<u>7,691</u>

7 Staff costs

Salaries and wages	15,589	1,360
	<u>15,589</u>	<u>1,360</u>

No employee received emoluments in excess of £60,000.

8 Debtors

	2021	2020
	£	£
Other debtors	-	58
Prepayments and accrued income	-	498
	<u>-</u>	<u>556</u>

9 Creditors:
amounts falling due within one year

	2021	2020
	£	£
Other creditors	-	384
Accruals and deferred income	10,833	-
	<u>10,833</u>	<u>384</u>

10 Movement in funds

	At 1 September 2020	Incoming resources (including other gains/losses) £	Resources expended £	Gross transfers £	At 31 August 2021 £
Restricted funds:					
Restricted income funds:					
Aviva Community Fund	-	1,720	-	-	1,720
Thrale Almshouse	-	2,000	-	-	2,000
National Lottery	-	9,900	-	-	9,900
Postcode Society Trust	-	500	-	-	500
Aviva Kindness Workshop	-	933	-	-	933
Forgotten Voices	-	269	-	-	269
Other restricted grants	-	27,930	(27,930)	1,902	1,902
<i>Total</i>	<u>-</u>	<u>43,252</u>	<u>(27,930)</u>	<u>1,902</u>	<u>17,224</u>
Unrestricted funds:					
General funds	4,446	10,414	(17,421)	(1,902)	(4,463)
Revaluation Reserves:					
Total funds	<u><u>4,446</u></u>	<u><u>53,666</u></u>	<u><u>(45,351)</u></u>	<u><u>-</u></u>	<u><u>12,761</u></u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Aviva Community Fund

Thrale Almshouse

National Lottery

Postcode Society Trust

Aviva Kindness Workshop

Forgotten Voices

Other restricted grants

11 Analysis of net assets between funds

	Unrestricted funds £	Total £
Net current assets	12,761	12,761
	<u>12,761</u>	<u>12,761</u>

12 Reconciliation of net debt

	At 1 September 2020 £	Cash flows £	At 31 August 2021 £
Cash and cash equivalents	4,274	19,320	23,594
	<u>4,274</u>	<u>19,320</u>	<u>23,594</u>
Net debt	<u>4,274</u>	<u>19,320</u>	<u>23,594</u>

13 Related party disclosures
Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Be Kind Movement
Detailed Statement of Financial Activities
for the year ended 31 August 2021

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:				
Donations and legacies				
Donations	5,671	-	5,671	824
	<u>5,671</u>	<u>-</u>	<u>5,671</u>	<u>824</u>
Charitable activities				
Digital Sales and Auction	108	-	108	590
Events Ticket Sales	54	-	54	3,459
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Other				
Gift Aid	325	-	325	524
Grants	4,255	43,252	47,507	-
Interest	1	-	1	-
Tax Credits	-	-	-	1,058
	<u>4,581</u>	<u>43,252</u>	<u>47,833</u>	<u>1,582</u>
Total income and endowments	10,414	43,252	53,666	6,455
Expenditure on:				
Other expenditure				
Direct expenses	561	23,048	23,609	668
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	<u>620</u>	<u>24,548</u>	<u>25,168</u>	<u>668</u>
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Motor and travel costs				
Travel and subsistence	8	-	8	34
	<u>8</u>	<u>-</u>	<u>8</u>	<u>34</u>
Rent	-	-	-	3,935
	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,935</u>
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Be Kind Movement
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Total expenditure	17,421	27,930	45,351	7,691
Net gains on investments	-	-	-	-
Net income/(expenditure)	(7,007)	15,322	8,315	(1,236)
Transfers between funds	(1,902)	1,902	-	-
Net income/(expenditure) before other gains/(losses)	(8,909)	17,224	8,315	(1,236)
Other Gains	-	-	-	-
Net movement in funds	(8,909)	17,224	8,315	(1,236)
Reconciliation of funds:				
Total funds brought forward	4,446	-	4,446	5,682
Total funds carried forward	(4,463)	17,224	12,761	4,446

Be Kind Movement

Charity No. 01161876

Company No. CE003389

Trustees' Report and Unaudited Accounts

31 August 2021

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The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 August 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. CE003389

Charity No. 01161876

Registered Office

199 St. Ann's Hill
London
SW18 2RX

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

S. Makh

J. Patel

P. Puri

Accountants

Solutions Accountancy & Bookkeeping Ltd
1 The Mews
Little Brunswick Street
Huddersfield
HD1 5JL

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

P. Puri

Trustee

24 February 2022

Independent Examiner's Report to the trustees of Be Kind Movement

I report to the charity trustees on my examination of the accounts of Be Kind Movement for the year ended 31 August 2021 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

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 accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the accounts 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 your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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 can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under 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
- the accounts have not been prepared in accordance with the Charities SORP (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 accounts to be reached.

Solutions Accountancy & Bookkeeping Ltd

1 The Mews

Little Brunswick Street

Huddersfield

HD1 5JL

24 February 2022

Be Kind Movement
Statement of Financial Activities
for the year ended 31 August 2021

		Unrestricted funds	Restricted funds	Total funds	Total funds
		2021	2021	2021	2020
	Notes	£	£	£	£
Income and endowments from:					
Donations and legacies	3	5,671	-	5,671	824
Charitable activities	4	162	-	162	4,049
Other	5	4,581	43,252	47,833	1,582
Total		10,414	43,252	53,666	6,455
Expenditure on:					
Other	6	17,421	27,930	45,351	7,691
Total		17,421	27,930	45,351	7,691
Net gains on investments		-	-	-	-
Net income/(expenditure)		(7,007)	15,322	8,315	(1,236)
Transfers between funds		(1,902)	1,902	-	-
Net income/(expenditure) before other gains/(losses)		(8,909)	17,224	8,315	(1,236)
Other gains and losses					
Net movement in funds		(8,909)	17,224	8,315	(1,236)
Reconciliation of funds:					
Total funds brought forward		4,446	-	4,446	5,682
Total funds carried forward		(4,463)	17,224	12,761	4,446

Be Kind Movement
Summary Income and Expenditure Account
for the year ended 31 August 2021

	2021 £	2020 £
Income	53,666	6,454
Gross income for the year	<u>53,666</u>	<u>6,454</u>
Expenditure	45,351	7,690
Total expenditure for the year	<u>45,351</u>	<u>7,690</u>
Net income/(expenditure) before tax for the year	8,315	(1,236)
Net income /(expenditure)for the year	<u><u>8,315</u></u>	<u><u>(1,236)</u></u>

Be Kind Movement

Balance Sheet

at 31 August 2021

Company No. CE003389	Notes	2021 £	2020 £
Current assets			
Debtors	8	-	556
Cash at bank and in hand		23,594	4,274
		<u>23,594</u>	<u>4,830</u>
Creditors: Amount falling due within one year	9	(10,833)	(384)
Net current assets		12,761	4,446
Total assets less current liabilities		12,761	4,446
Net assets excluding pension asset or liability		12,761	4,446
Total net assets		<u>12,761</u>	<u>4,446</u>
The funds of the charity			
Restricted funds	10		
Restricted income funds		17,224	-
		<u>17,224</u>	<u>-</u>
Unrestricted funds	10		
General funds		(4,463)	4,446
		<u>(4,463)</u>	<u>4,446</u>
Reserves	10		
Total funds		<u>12,761</u>	<u>4,446</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 August 2021 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

Approved by the board on 24 February 2022

And signed on its behalf by:

P. Puri

Trustee

24 February 2022

for the year ended 31 August 2021

1 Accounting policies

Basis of preparation

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 (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
-----------------------	---

Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
---------------------------------	--

Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
------------------------	--

Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
-------------------------------------	---

Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
---------------------------------	--

Volunteer help	The value of any volunteer help received is not included in the accounts.
----------------	---

Investment income	This is included in the accounts when receivable.
-------------------	---

Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
---	---

Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
-------------------------------------	--

Be Kind Movement

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting 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 normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Income from donations and legacies

	Unrestricted	Total 2021	Total 2020
	£	£	£
Donations	5,671	5,671	824
	<u>5,671</u>	<u>5,671</u>	<u>824</u>

4 Income from charitable activities

	Unrestricted	Total 2021	Total 2020
	£	£	£
Digital Sales and Auction	108	108	590
Events Ticket Sales	54	54	3,459
	<u>162</u>	<u>162</u>	<u>4,049</u>

5 Other income

	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
Gift Aid	325	-	325	524
Grants	4,255	43,252	47,507	-
Interest	1	-	1	-
Tax Credits	-	-	-	1,058
	<u>4,581</u>	<u>43,252</u>	<u>47,833</u>	<u>1,582</u>

6 Other expenditure

	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
Direct expenses	561	23,048	23,609	668
Advertising and marketing	59	1,500	1,559	-
Employee costs	12,552	3,382	15,934	2,225
Motor and travel costs	8	-	8	34
Premises costs	-	-	-	3,935
General administrative costs	2,845	-	2,845	722
Legal and professional costs	1,396	-	1,396	107
	<u>17,421</u>	<u>27,930</u>	<u>45,351</u>	<u>7,691</u>

7 Staff costs

Salaries and wages	15,589	1,360
	<u>15,589</u>	<u>1,360</u>

No employee received emoluments in excess of £60,000.

8 Debtors

	2021	2020
	£	£
Other debtors	-	58
Prepayments and accrued income	-	498
	<u>-</u>	<u>556</u>

9 Creditors:
amounts falling due within one year

	2021	2020
	£	£
Other creditors	-	384
Accruals and deferred income	10,833	-
	<u>10,833</u>	<u>384</u>

10 Movement in funds

	At 1 September 2020	Incoming resources (including other gains/losses) £	Resources expended £	Gross transfers £	At 31 August 2021 £
Restricted funds:					
Restricted income funds:					
Aviva Community Fund	-	1,720	-	-	1,720
Thrale Almshouse	-	2,000	-	-	2,000
National Lottery	-	9,900	-	-	9,900
Postcode Society Trust	-	500	-	-	500
Aviva Kindness Workshop	-	933	-	-	933
Forgotten Voices	-	269	-	-	269
Other restricted grants	-	27,930	(27,930)	1,902	1,902
<i>Total</i>	-	43,252	(27,930)	1,902	17,224
Unrestricted funds:					
General funds	4,446	10,414	(17,421)	(1,902)	(4,463)
Revaluation Reserves:					
Total funds	4,446	53,666	(45,351)	-	12,761

Purposes and restrictions in relation to the funds:

Restricted funds:

Aviva Community Fund

Thrale Almshouse

National Lottery

Postcode Society Trust

Aviva Kindness Workshop

Forgotten Voices

Other restricted grants

11 Analysis of net assets between funds

	Unrestricted funds £	Total £
Net current assets	12,761	12,761
	<u>12,761</u>	<u>12,761</u>

12 Reconciliation of net debt

	At 1 September 2020 £	Cash flows £	At 31 August 2021 £
Cash and cash equivalents	4,274	19,320	23,594
	<u>4,274</u>	<u>19,320</u>	<u>23,594</u>
Net debt	<u>4,274</u>	<u>19,320</u>	<u>23,594</u>

13 Related party disclosures
Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Be Kind Movement
Detailed Statement of Financial Activities
for the year ended 31 August 2021

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:				
Donations and legacies				
Donations	5,671	-	5,671	824
	<u>5,671</u>	<u>-</u>	<u>5,671</u>	<u>824</u>
Charitable activities				
Digital Sales and Auction	108	-	108	590
Events Ticket Sales	54	-	54	3,459
	<u>162</u>	<u>-</u>	<u>162</u>	<u>4,049</u>
Other				
Gift Aid	325	-	325	524
Grants	4,255	43,252	47,507	-
Interest	1	-	1	-
Tax Credits	-	-	-	1,058
	<u>4,581</u>	<u>43,252</u>	<u>47,833</u>	<u>1,582</u>
Total income and endowments	10,414	43,252	53,666	6,455
Expenditure on:				
Other expenditure				
Direct expenses	561	23,048	23,609	668
Advertising and marketing	59	1,500	1,559	-
	<u>620</u>	<u>24,548</u>	<u>25,168</u>	<u>668</u>
Employee costs				
Salaries/wages	12,207	3,382	15,589	1,360
Staff entertainment	100	-	100	-
Staff training	245	-	245	865
	<u>12,552</u>	<u>3,382</u>	<u>15,934</u>	<u>2,225</u>
Motor and travel costs				
Travel and subsistence	8	-	8	34
	<u>8</u>	<u>-</u>	<u>8</u>	<u>34</u>
Rent	-	-	-	3,935
	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,935</u>
General administrative costs, including depreciation and amortisation				
General insurances	229	-	229	183
Postage and couriers	80	-	80	34
Software, IT support and related costs	382	-	382	244
Stationery and printing	504	-	504	-
Subscriptions	1,620	-	1,620	261
Sundry expenses	30	-	30	-

Be Kind Movement
Detailed Statement of Financial Activities

	2,845	-	2,845	722
Legal and professional costs				
Accountancy and bookkeeping	780	-	780	-
Other legal and professional costs	616	-	616	107
	1,396	-	1,396	107
Total of expenditure of other costs	17,421	27,930	45,351	7,691
Total expenditure	17,421	27,930	45,351	7,691
Net gains on investments	-	-	-	-
Net income/(expenditure)	(7,007)	15,322	8,315	(1,236)
Transfers between funds	(1,902)	1,902	-	-
Net income/(expenditure) before other gains/(losses)	(8,909)	17,224	8,315	(1,236)
Other Gains	-	-	-	-
Net movement in funds	(8,909)	17,224	8,315	(1,236)
Reconciliation of funds:				
Total funds brought forward	4,446	-	4,446	5,682
Total funds carried forward	(4,463)	17,224	12,761	4,446

BE KIND MOVEMENT

England & Wales - Charity number 1161876

Accounts



**Be Kind Movement
Trustees Report and Accounts for
Year Ended 31 August 2020**

Charitable Incorporated Organisation

**Registered Charity Number
1161876**

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Charity Information

Address 199 St Ann's Hill
London SW18 2RX

Bankers Barclays Bank
376 Garratt Lane
Earlsfield
London SW18 4HP

Trustees Report

The Trustees present their report and financial statement for the year ending 31st August 2020. This report and accounts have been prepared by reference to Accounting by Charities - Statement of Recommended Practice 2005, Financial Reporting Standards for Smaller Enterprises 2015 and Charities Act 2011.

The Charity is a Charitable Incorporated Organisation (CIO) and is an independent charity established on 30th May 2015. The CIO's annual report is published on the Charity Commission Website.

Statement of Trustees' responsibilities

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy the financial position of the charity. 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.

Organisation

The Trustees are:-

Mrs Premila Puri (chair)

Mr Shavy Makh

Mr Jitendra Patel

The Members of the CIO are individuals who undertake to act in good faith to further the purposes of the CIO. The affairs of the CIO are managed by the Charity Trustees of which there are three as per the requirements. Decisions are made by simple majority of votes at a meeting of Trustees or by resolution made in writing or in electronic form and agreed by all Trustees. Induction of Trustees is overseen by the Chair. Day to day management of the Charity's affairs, strategy and fundraising is assigned to the Chair, Mrs Premila Puri. Shavy Makh's primary role within the organisation is namely Child Safeguarding Lead and as Complaints Executive.

Charitable Objective

Be Kind Movement's purpose has been previously to empower women and children with education by providing them with knowledge, resources and skills. By providing financial and other non-material support we have sought to achieve a sustainable change so that every woman and child can lead a dignified and fulfilling life.

Be Kind Movement's purpose has always been underpinned by the ethos that Kindness underlies any and all charitable and philanthropy activity. It is a powerful motivator that can inspire people to donate, volunteer and perform small random acts of kindness in their daily lives.

As a small charity we have struggled to raise funds for women and children in what is a very competitive field when swimming in the same pool as some of the larger charities who also deal with women as beneficiaries. As a small charity, it is important for us to establish a niche and we feel this is still in the education space however the focus will be on kindness that equips the current generation with emotional skills for life. It is this intent that led us to name our charity Be KIND Movement when we first registered.

Therefore In Q1 2020, the Trustees conducted an internal review of the charity's charitable aims and successfully changed the charity's constitution in May 2020 to the following:

To promote physical, mental and moral development of children and young people in the UK or overseas, including development of emotional intelligence skills.

Whilst we are amending our objects to children and young people, we will still continue to benefit girls and young women who are part of the 'children and young people' category.

Challenges

We started the financial year in September 2019 on course to There are multiple challenges that a micro charity faces in the Third Sector and Be Kind Movement is no different in continuing to encounter and deal with the three key ones listed below:

1. Capacity - as a 100% volunteer driven organisation, we are considerably stretched when it comes to dedicating time to run of the mill or specialist activities such as policy overview, grant writing, stewardship, strategic review, training & development, engaging donor community, finance amongst many others. The challenge remains to continue delivering on our charitable aims whilst sustaining ourselves with low operating costs;
2. Finances - we have traditionally raised funds from hosting events that we then have allocated to projects such as sponsoring education of the Girl Child in Indian slums. As a result of our change in constitution, we now focus on providing services to our beneficiaries, rather than providing funds to third party organisations. This means that we will now be more involved as a grassroots organisation for the benefit of children and young people. We've been able to identify some grant funding that may help and are awaiting a decision on a few of these. However there remain funds that we do not qualify for as our turnover is below a certain threshold. The Small Charities Coalition have been doing a wonderful job representing many small charities that face similar issues and perhaps there will be an amendment to this criteria in the future;
3. Core funding - the biggest challenge is funding that will pay for part time staff especially those with specialist skills such as social media management, finance manager, grant writing, marketing, website redesign, legal and HR. Without steady income that covers operating costs and allows for organisational development, planning for the long term needs and the stability of the organisation is critical.
4. Covid19 - The pandemic has been a blessing and equally a challenge, as it has been for the charity, public and corporate sectors overall. We had delivered a successful ITSY premiere in October 2019 and were planning to host multiple ITSY screening events across 2020 with various partners and venues to raise funds. When the pandemic struck and we went into lockdown, the charity had to quickly pivot and re-evaluate its focus and strategy for the year ahead. This is further elaborated on pages 8-10.

Delivery of Goals 2019 - 2020

The goals identified in 2019-2020 have been delivered as follows:

Charity Goals

1. Recruited a Trustee to replace current Trusteeship held by R.M.Puri;
2. Approached volunteering platforms such as Do-it.org to build volunteering capability;
3. Conducted a marketing review of the charity's website and marketing strategy;

Fundraising Goals

4. Raised funds from ITSY's Premiere event in October 2019 that helped to deliver pilot workshop on kindness;
5. Screened ITSY at multiple screening events to raise funds for Kindness workshops;
6. Conducted fundraising strategy and built expertise specifically within grant writing and community (digital) fundraising;
7. Secured contribution towards core funding through successful grant funding and community fundraising.

Education Goals:

8. Delivered pilot Kindness workshop to Swaffield primary school in January 2020;

Digital Goals

10. Continued building and saw a significant increase in digital audiences across all social media platforms.

Charity Activities

The Charity Trustees reviewed that all of their activities had due regard to public benefit guidance published by the Commission.

Be Kind Movement Overview

The charity was already keen to recruit volunteers to plug key gaps in skills set however once lockdown started and employers started furloughing, the charity experienced a surge in volunteer applications. Headcount increased from two pre-pandemic to almost thirty at our peak of volunteer hires. As a result, we not only experienced considerable growth in all key departments of the organisation (fundraising, social media and education) but we went over and above in setting and reaching new goals which are detailed below.

Simultaneously, Premila Puri, one of the trustees established the Kindness in School Programme (KISP) and constructed a model for children and young people that encompasses the Kindness Framework that consists of the 3Es:

- Entertaining children and young people with films;
- Educating children and young people with kindness;
- Empowering children and young people with emotional intelligence skills.

We deliver our mission of educating children and young people through the medium of short films using the power of kindness. We have started to build a library of short films from filmmakers who are remunerated with a small fee, every time we use their short films in our kindness workshops.

We have also trademarked both KISP and ITSY.

ITSYTM

KISPTM

In order to manage and efficiently run the organisation during the current pandemic, our founder and Trustee has assumed the role of Interim CEO 5 days a week during the pandemic. This is a temporary position as it is hoped that core funding can be raised that will enable the organisation to recruit a replacement in 2021.

Fundraising Activities:

Megan Buchanan joined BKM as Head of Fundraising volunteer in April 2020 and has been instrumental in leading the fundraising function. We have grown the team from zero headcount to a team of four. In response to Covid-19 and the restrictions on in-person events, the decision was taken in April 2020 to direct fundraising efforts towards online campaigns, events and grants. BKM's fundraising ask was reframed to centre around the impact Covid-19 was having on the mental and social well-being of children and young people and how BKM was working to address this through Kindness Workshops.

From September 2019 – August 2020 BKM ran three fundraising campaigns and two digital events which raised a total of £3616.24 including gift aid. The breakdown can be seen in the table below:

Income Source:	Date:	Total Raised:
ITSY Premiere	Oct 2019	£2500
Campaign - 2.6 Challenge	May 2020	£650.00
Gift Aid	May 2020	£15.00
Campaign - #GivingTuesdayNow	June 2020	£50.00
Event – ITSY screening with Calmer	June 2020	£160.00
Event – ITSY & Only the Lonely film screening	July 2020	£214.99
Gift Aid	July 2020	£26.25
	Total:	£3,616.24

Digital Marketing and Social Media Activities:

Laura May joined as Head of Social Media and Marketing in a voluntary capacity in March 2020 and transformed what was previously a virtually non-existent department into a team of five volunteers, a mix of university students seeking placement experience and young graduates.

The growth for BKM has been phenomenal. We had 5,831 people visiting our website between March 2020 and August 2020, viewing our pages 14,382 times. The majority of our traffic came from search engines (63 percent).

Our social media presence grew throughout the period March to August 2020. On Facebook, our page was viewed 1,414 times. Our reach totalled 14,460 and our engagement grew from 285 post engagements in April to over 1,000 post engagements by August 2020. We gained 140 new followers on Facebook during this time as well.

On Twitter, people visited our profile over 3,200 times between March and August 2020. We tweeted over 440 times during this period and our tweet impressions grew by over 1000 percent, rising from 1,191 in March to 13,900 in August. Our followers on Twitter grew by 556 percent to 1,038 at the end of August 2020.

Instagram was a new channel for us from May 2020. We grew our followers on this channel from 291 at the end of June 2020 to just shy of 1,000 followers (964) by the end of August 2020, a growth of 231 percent in just 3 months. Our posts on Instagram achieved 11,502 impressions between May and August 2020.

On YouTube, our videos were viewed 163 times between March and August 2020 and we achieved 878 impressions during this period.

For our e-newsletter, we ended August 2020 with 461 subscribers. Our e-newsletters achieved an average open rate of 34 percent during March to August 2020 and our average click through rate during this time was 1.78 percent.

Education Activities:

This is a brand new department headed up by our volunteer Georgia Goodwin and supported ably by another three volunteers.

May 2020 to August 2020 has been a very successful and productive term for the educational research team as we have developed and created multiple resources for children and young people to utilise.

Summary:

- Personal, Social, Health and Economic Education (PSHE) content
- The psychology of bullying on both the offender and victim
- Adverse Childhood Experiences (ACE) information
- Module 1 for KISP (Kindness in School Programme)

- Black History Month: Black Kings and Queens
- Mindfulness Series Workbooks for 7–11-year-olds
- Meditation with Frankie

Having researched the importance of PSHE lessons and the content currently covered within schools, the research team devised an introduction for the website, highlighting the aspects and topics in which we could support schools and delve further into the curriculum which aligns with our values of being kind, empowering students and equipping them with the skills needed to strengthen their emotional intelligence (EI) skills.

Alongside this, the team explored the latest research regarding the psychology of bullying on both the offender and victim and potential causations for bullying. It is hoped that this will shape our work when regarding situations where a student may be facing bullying and help to support the student carrying out the bullying on a deeper emotional level, allowing them to explore their own feelings in greater depth. The lead researcher also carried out a course through her university looking at adverse childhood experiences (ACEs) and the psychological impact on children at present and in the future – a piece was created based on this knowledge to further broaden the teams understanding of some issues our students may be facing when the facilitators are carrying out these workshops.

All knowledge gained ensures that we are creating inclusive, well thought out and inspirational workshops for the students to engage with.

Our KISP work has been the greatest piece of work we have carried out as we thoroughly researched the following topics to ensure we were not only offering insightful and imaginative workshops but that they also followed the latest findings in research on how best to engage with students and how to ensure all workshops are inclusive. These topics included: kindness; compassion; respect; resilience; mindfulness; caring; courage; responsibility; and gratitude. Using short films, we explored these topics with accompanying questions, games and activities, ending with a task for each child to take home with them, offering further space and time for reflection on the workshop and the topic in general. To date, only workshop 1 from module 1 has been carried out and tested in schools – it has received fantastic feedback which is monitored through questionnaires and report writing.

Further side projects for the educational research team have included a Black History Month Kings and Queens PowerPoint presentation which celebrates and highlights the inspirational black people in our communities today and showcases their many achievements.

Other organisations also showed interest in this PowerPoint presentation with Teesside University utilising it and sharing different pages. We also created six Mindfulness Series of Workbooks for 7-11-year-olds to be showcased and used on the Be Kind Movement website for students and families to use at home, at their convenience which gives a taste of the work we do here. Lastly, we collaborated with a mindfulness meditator, Frankie, who liaised with Be Kind Movement to set up a meditation podcast for families to access as and when they wished.

Financial review

The results for the year and financial position are set out in the Statement of Financial Activities and the Balance Sheet. Resources expended were £7690.15, with incoming resources of 6,454.05, the deficit was (£1,236.10). The latter combined with the previous year's balance gave the charity net current asset of £4,445.79..

The charity has no staff salaries or office costs except an annual operating cost of c£2394.90. Accounting costs were nil as the charity was able to secure pro bono assistance in the preparation of the accounts.

In light of the pandemic, plans for all physical events have been abandoned so we anticipate maintaining low overheads however we have experienced higher technology costs due to pivoting all our events and meetings to a digital platform.

Future Plans September 2020 – August 2021

Fundraising Plans

In the upcoming year, fundraising at BKM will focus on donor acquisition, re-engaging previous donors to give again and continuing to grow income by establishing multiple income streams. It is expected we will have established the following income streams by June 2021: community fundraising, grants, corporate partnerships. To achieve this, BKM will build the following into the 2020/21 fundraising programme:

- Continue applying for Covid-19 emergency grants and other grants.
- Identify and implement other ways of fundraising such as online events, digital fundraising campaigns and crowdfunding.
- Longer term (for example from January 2021), begin engaging with corporate partners to establish partnerships.
- Continue to centre messaging around how we are responding to the mental health challenges faced by children as a result of Covid-19 as this is what supporters are most engaged with.

In terms of allocation of funding, the priority is raising funds to enable BKM's Kindness in School Programme to be delivered digitally to ensure service delivery can be sustained during Covid-19. It is expected that funding for this will be raised through grants and community fundraising (digital campaigns and crowdfunding).

Below is a breakdown of planned fundraising activities from September 2020 – August 2021 (excluding grants).

Month	Activity	Target
September 2020	Community Fundraising: Digital fundraising event with Joshua Robertson	£100.00
September 2020	Community Fundraising: Crowdfunding campaign on Aviva	£1000.00
October 2020	Community Fundraising: Auction event	£500.00
November 2020 – December 2020	Community Fundraising: Xmas Campaign	£2000.00

January 2021 (approx.)	Corporate Partnerships: Begin engaging with potential corporate partners	Aim to secure 2 partnerships with a view to securing £8000.00 annually by end of 2021
May 2021	Community Fundraising: Challenge event (similar to 2.6)	£1000.00
June 2021	Community Fundraising: Auction event	£1000.00

In terms of grant funding, identifying and applying to grants will be an ongoing fundraising activity, with the grants in response to Covid-19 being prioritised at this stage. The approach taken when applying to grants will be to use the application to clearly demonstrate how the grant money received will be used for the project at hand/to promote our cause.

We apply for on average 3 grants per quarter and expect to raise £35,000 - £40,000 in grant funding between August 2020 and June 2021, which will make a significant contribution towards funding for Kindness in School Programme.

Below are the key goals BKM hopes to achieve as a result of fundraising from August 2020 – June 2021:

- Raise £10,000 by September 2020 to develop digital content to be used in the Kindness in Schools Programme.
- Raise c£10000.00 to fund kindness workshops in Wandsworth borough.
- Raise £5,000 for digital film workshops on kindness.
- Raise core funding to cover operational costs.

Educational Research Plans

Our intention is to grow the educational research team so we can continue building on vast resources for KISP. We also intend to develop additional services within KISP such as digital film workshops, additional new workshops and ensure we have a growing pipeline of facilitators for our workshops. We are also considering developing additional services such as counselling and personal development plans. It is vital that at some stage we aim to recruit salaried staff, as this Education represents the mission of our charity.

The pandemic has been a challenging year for all of us, personally and professionally; however this has truly been a year when Be Kind Movement has risen like a Phoenix from the ashes. The credit for this phenomenal and staggering growth and success is entirely due to our volunteers, supporters, friends, partners and well wishers, who have supported us with such dedication, commitment and passion, and for that the Board is truly humbled and grateful for.

Premila Puri - Chair of Trustees June 2020



BE KIND MOVEMENT

Accounts for the Year Ended 31 August 2020





Income and Expenditure Account
for the Year Ended 31 August 2020

2020
£

INCOME

Donations	822.52
Digital Sales	590.23
Events Ticket Sales	3459.34
Gift Aid	523.96
Tax Credits	1058.00

6,454.05

EXPENDITURE

Room Hire	3935.25
Freelance Staff Costs	1360.00
Dues and Subscriptions	261.04
Event Marketing	667.55
Insurance	182.75
DBS Checks	107.00
Postage and Stationery	34.05
Web hosting	217.45
Training	865.00
Travel expenses	33.85
Digital Platform Fees	26.22

7,690.15

Surplus / (Deficit) for the year

(1,236.10)



Balance Sheet as at 31 August 2020

2020
£

Current assets

Balance at bank	4,244.04
PayPal balance	29.99
Prepayments	498.36
Current tax asset	58.00

4,830.39

Creditors

Amount falling in one year	384.60
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384.60

Net Current Assets

4,445.79

Total Assets Less Liabilities

4,445.79

Represented By

Surplus of Funds at 1 September 2019	5,837.48
In year transfers and adjustments	(155.59)
Surplus/ (Deficit) for the Year	<u>(1,236.10)</u>
Total Charity Funds	<u>4,445.79</u>

Notes to the Accounts
for the Year Ended 31 August 2020

1. Accounting Convention

The accounts have been prepared under the historic cost convention and by reference to: Accounting
by Charities - Statement of Recommended Practice 2005

Financial Reporting Standards for Smaller Enterprises 2015
Charities Act 2011

2. Income and Expenditure

Income is recognised on a receivable basis
Expenditure is recognised on an accruals basis.

3. <u>Creditors</u>	2020
Accruals	0.00
Other creditors (unclaimed expenses)	384.60
	384.60