

Be Kind Movement

Charity No. CE003389

Company No. 01161876

Trustees' Report and Unaudited Accounts

31 August 2021

	Pages
Trustees' Annual Report	2
Independent Examiner's Report	3
Statement of Financial Activities	4
Summary Income and Expenditure Account	5
Balance Sheet	6
Notes to the Accounts	7 to 12
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

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.
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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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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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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.
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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.
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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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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.
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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 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>4,446</u>	<u>53,666</u>	<u>(45,351)</u>	<u>-</u>	<u>12,761</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
	<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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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.

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Company No. CE003389

Charity No. 01161876

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Directors and Trustees

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The following Directors and Trustees served during the year:

S. Makh

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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

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

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Independent examiner's statement

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- 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

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Little Brunswick Street

Huddersfield

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24 February 2022

Be Kind Movement
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for the year ended 31 August 2021

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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>
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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

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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.
------------------------	--

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>4,446</u>	<u>53,666</u>	<u>(45,351)</u>	<u>-</u>	<u>12,761</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
	<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

	Pages
Trustees' Annual Report	2
Independent Examiner's Report	3
Statement of Financial Activities	4
Summary Income and Expenditure Account	5
Balance Sheet	6
Notes to the Accounts	7 to 12
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. 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

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.

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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

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	<u>5,671</u>	<u>5,671</u>	<u>824</u>

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	<u>162</u>	<u>162</u>	<u>4,049</u>

5 Other income

	Unrestricted	Restricted	Total 2021	Total 2020
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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>

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	Unrestricted	Restricted	Total 2021	Total 2020
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Employee costs	12,552	3,382	15,934	2,225
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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>4,446</u>	<u>53,666</u>	<u>(45,351)</u>	<u>-</u>	<u>12,761</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
	<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