



**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

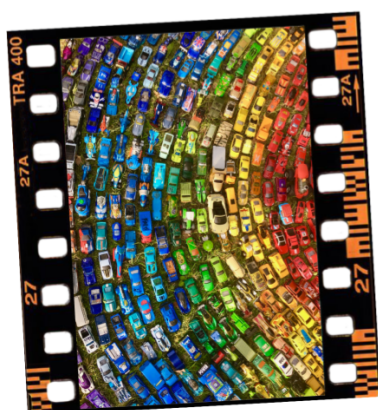
ever-expanding follower base. Social media posts provide updates on our

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
<ul style="list-style-type: none">• 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	<ul style="list-style-type: none">• 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	<ul style="list-style-type: none">• 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

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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		<u>17,767</u>	<u>12,761</u>
Total assets less current liabilities		<u>17,767</u>	<u>12,761</u>
Net assets excluding pension asset or liability		<u>17,767</u>	<u>12,761</u>
Total net assets		<u><u>17,767</u></u>	<u><u>12,761</u></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><u>17,767</u></u>	<u><u>12,761</u></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.
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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 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.

Be Kind Movement
Notes to the Accounts

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><u>7,885</u></u>	<u><u>9,882</u></u>	<u><u>17,767</u></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

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		<u>17,767</u>	<u>12,761</u>
Total assets less current liabilities		<u>17,767</u>	<u>12,761</u>
Net assets excluding pension asset or liability		<u>17,767</u>	<u>12,761</u>
Total net assets		<u><u>17,767</u></u>	<u><u>12,761</u></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><u>17,767</u></u>	<u><u>12,761</u></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.

Be Kind Movement
Notes to the Accounts

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>