



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

Charitable Incorporated Organisation

**Registered Charity Number
1161876**

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Charity Information

Address
Huddersfield, HD1 5JL

1 The Mews Little Brunswick Street

Bankers

Barclays Bank
376 Garratt Lane
Earlsfield
London SW18 4HP

Trustees Report

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

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

Statement of Trustees' responsibilities

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

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Organisation

The Trustees are:-

Mrs Premila Puri - joined May 2015

Mr Shavy Makh - joined May 2015

Mrs Sara Sherrard - joined February 2023

Mrs Shona Wright - joined February 2023

Ms Jacqui Thomasen - joined February 2023

Mr Jitendra Patel - resigned 30 June 2023

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

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

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

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

Charitable Objective

Be Kind Movement's charitable objective is:

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

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

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

Need for our work

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

Early intervention is key to building positive social and emotional

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

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

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

Challenges

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

The key challenges the charity faced:

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

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

Delivery of Goals September 2022 - August 2023

Operational Update		
Trustee, Volunteers and Staffing	KISP™	Other
<ul style="list-style-type: none">• Five Trustees• 12-14 Volunteers• Three Freelancers	<ul style="list-style-type: none">• Workshop delivery• Content development• MEL & impact data• Marketing Collateral• Be Kind Academy pilot• Recruitment	<ul style="list-style-type: none">• Partnerships• Digital Marketing• Grants• Awards

Strategic Overview

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

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

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

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

Fundraising overview

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

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

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

Partnerships overview

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

Kind Natured

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

Enjoy Stevie

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

Be Kind Productions

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

Fundraising enabled the delivery of:

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

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

Education Overview

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

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

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

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

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

Our assessment framework is built on the following indicators:

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

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

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



Qualitative feedback (children):

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

Qualitative feedback (teachers):

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

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

Digital Marketing and Social Media Activities

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

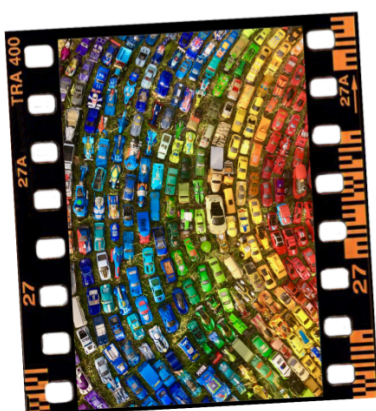
to take a hiatus and eventually shut her company down due to tough market conditions. Kawira Marlene, from Fair Collective, stepped in to lead a virtual team of 2-3 volunteers focusing predominantly on social media content creation and engagement. In addition to being paid, Kawira chose to offer between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

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

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

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

A LOOK AT 2022-23










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

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

A look at 2022-23...



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

Financial review - Stuart

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

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

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

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

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

Restricted General Reserves:

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

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

How we intend to use main reserves:

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

The process of reviewing the policy includes:

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

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

Future Plans September 2023 – August 2024



Fundraising/Grants

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

Education Content Development Plans

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

Marketing and Social Media

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

Other

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

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

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

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

1 The Mews Little Brunswick Street Huddersfield, HD1 5JL

www.bekindmovement.co.uk

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

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

Premila Puri
Acting CEO
19th June 2024

Be Kind Movement

Charity No. 01161876

Trustees' Report and Unaudited Accounts

31 August 2023

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

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 01161876

Trustees

The following trustees served during the year:

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

Accountants

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

Statement of trustees' responsibilities in relation to the financial statements

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

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

Signed on behalf of the charity's trustees

P. Puri
Trustee
28 June 2024

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

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

CPAA

Solutions Accountancy & Bookkeeping Ltd

1 The Mews

Little Brunswick Street

Huddersfield

HD1 5JL

28 June 2024

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

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

Be Kind Movement

Balance Sheet

at 31 August 2023

Charity No. 01161876

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

Approved by the trustees on 28 June 2024

And signed on their behalf by:

P. Puri

Trustee

28 June 2024

for the year ended 31 August 2023

1 Accounting policies

Basis of preparation

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

Change in basis of accounting or to previous accounts

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

Fund accounting

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

Income

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

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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Expenditure

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

Taxation

The charity is exempt from tax on its charitable activities.

Trade and other debtors

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

Cash and cash equivalents

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

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Pension costs

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

2 Statement of Financial Activities - prior year

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

3 Income from donations and legacies

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

4 Income from charitable activities

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

5 Other income

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

6 Expenditure on charitable activities

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

7 Other expenditure

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

8 Net (expenditure)/income before transfers

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

9 Staff costs

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

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

10 Debtors

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

11 Creditors:
amounts falling due within one year

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

12 Movement in funds

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

Purposes and restrictions in relation to the funds:

Restricted funds:

Aviva Community Fund

Aviva Kindness Workshop

Tesco

Other restricted grants

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

13 Analysis of net assets between funds

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

14 Reconciliation of net debt

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

15 Commitments

Operating lease commitments

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

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

Pension commitments

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

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

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

Be Kind Movement

Detailed Statement of Financial Activities

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

Be Kind Movement

Charity No. 01161876

Trustees' Report and Unaudited Accounts

31 August 2023

	Pages
Trustees' Annual Report	2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Accounts	6 to 11
Detailed Statement of Financial Activities	12 to 13

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

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 01161876

Trustees

The following trustees served during the year:

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

Accountants

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

Statement of trustees' responsibilities in relation to the financial statements

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

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

Signed on behalf of the charity's trustees

P. Puri
Trustee
28 June 2024

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

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

CPAA

Solutions Accountancy & Bookkeeping Ltd

1 The Mews

Little Brunswick Street

Huddersfield

HD1 5JL

28 June 2024

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

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

Be Kind Movement

Balance Sheet

at 31 August 2023

Charity No. 01161876

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

Approved by the trustees on 28 June 2024

And signed on their behalf by:

P. Puri

Trustee

28 June 2024

for the year ended 31 August 2023

1 Accounting policies

Basis of preparation

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

Change in basis of accounting or to previous accounts

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

Fund accounting

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

Income

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

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

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

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

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

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

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

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

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

Expenditure

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

Taxation

The charity is exempt from tax on its charitable activities.

Trade and other debtors

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

Cash and cash equivalents

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

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Pension costs

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

2 Statement of Financial Activities - prior year

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

3 Income from donations and legacies

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

4 Income from charitable activities

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

5 Other income

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

6 Expenditure on charitable activities

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

7 Other expenditure

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

8 Net (expenditure)/income before transfers

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

9 Staff costs

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

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

10 Debtors

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

11 Creditors:
amounts falling due within one year

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

12 Movement in funds

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

Purposes and restrictions in relation to the funds:

Restricted funds:

Aviva Community Fund

Aviva Kindness Workshop

Tesco

Other restricted grants

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

13 Analysis of net assets between funds

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

14 Reconciliation of net debt

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

15 Commitments

Operating lease commitments

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

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

Pension commitments

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

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

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

Be Kind Movement

Detailed Statement of Financial Activities

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