



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

**Charitable Incorporated Organisation**

**Registered Charity Number  
1161876**

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## **Charity Information**

Address  
Huddersfield, HD1 5JL

1 The Mews Little Brunswick Street

Bankers

Barclays Bank  
376 Garratt Lane  
Earlsfield  
London SW18 4HP

## **A Note from our Chair**

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

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

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

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

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

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

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

30th June 2024

## **Trustees Report**

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

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

### **Statement of Trustees' responsibilities**

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

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

### **Organisation**

The Board of Trustees include:

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

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

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

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

## **Charitable Objective**

Be Kind Movement's charitable objective is:

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

## **Need for our work**

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

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

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

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

## **Our Solution**

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

KISP™ is comprised of four vital components:

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

## **Strategy Day July 2024**

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

### Refreshed Vision Statement

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

### Refreshed Mission Statement

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



### Shared Values

- Integrity
- Innovation
- Community
- Kindness
- Growth

### Reflections on the year to date

#### **Successes / Strengths**

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

#### **Challenges / Barriers**

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

#### **Opportunities**

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

#### **Moving Forward Action Plan**

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

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

## **Delivery of Goals September 2023 - August 2024**

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

### **Fundraising overview**

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

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

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

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

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

### **Partnerships overview**

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

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

#### **Kind Natured**

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

#### **Be Kind Productions**

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

#### **UCL/108 Consulting**

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

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

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

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

### **Education Overview**

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

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

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

### **Digital Marketing and Social Media Activities**









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

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

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

## Financial Year 24-25



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

## Financial review

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

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

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

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

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

#### Restricted General Reserves:

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

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

### **Future Plans September 2024 – August 2025**

#### Fundraising

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

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

#### Education Content Development Plans

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

#### Marketing and Social Media

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

#### Other

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

Be Kind Movement

Charity No. 01161876

Trustees' Report and Unaudited Accounts

31 August 2024



Be Kind Movement

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Be Kind Movement

Trustees Annual Report

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

#### REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 01161876

Trustees

The following trustees served during the year:

S. Kelsey

S. Makh

J. Patel

L.A. Price

P. Puri

S.M. Sherrard (Resigned 17 August 2024)

J. Thomasen (Resigned 16 August 2024)

S. Wright (Resigned 17 August 2024)

Accountants

Solutions Accountancy & Bookkeeping Ltd

1 The Mews

Little Brunswick Street

Huddersfield

HD1 5JL

Statement of trustees' responsibilities in relation to the financial statements

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

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

Signed on behalf of the charity's trustees

Signed by:

*Premila Puri*

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P. Puri

Trustee

24 June 2025

Be Kind Movement

Independent Examiners Report

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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



CPAA

Solutions Accountancy & Bookkeeping Ltd

1 The Mews

Little Brunswick Street

Huddersfield

HD1 5JL

24 June 2025

## Be Kind Movement

## Statement of Financial Activities

for the year ended 31 August 2024

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

Be Kind Movement

Balance Sheet

at 31 August 2024

Charity No. 01161876		2024	2023
		£	£
Current assets			
Debtors	9	4,085	5,139
Cash at bank and in hand		50,114	33,813
		<u>54,199</u>	<u>38,952</u>
Creditors: Amount falling due within one year	10	(22,326)	(23,473)
Net current assets		31,873	15,479
Total assets less current liabilities		31,873	15,479
Net assets excluding pension asset or liability		31,873	15,479
Total net assets		<u>31,873</u>	<u>15,479</u>
The funds of the charity			
Restricted funds	11		
Restricted income funds		15,569	18,029
		<u>15,569</u>	<u>18,029</u>
Unrestricted funds	11		
General funds		16,304	(2,550)
		<u>16,304</u>	<u>(2,550)</u>
Reserves	11		
Total funds		<u>31,873</u>	<u>15,479</u>

Approved by the trustees on 24 June 2025

And signed on their behalf by:

Signed by:  
  
P. Puri  
94BCF11AF1E74A8...  
Trustee  
24 June 2025

# Be Kind Movement

## Notes to the Accounts

for the year ended 31 August 2024

### 1 Accounting policies

#### Basis of preparation

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

#### Change in basis of accounting or to previous accounts

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

#### Fund accounting

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

#### Income

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

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

### Notes to the Accounts

#### Expenditure

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

#### Taxation

The charity is exempt from tax on its charitable activities.

#### Trade and other debtors

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

#### Cash and cash equivalents

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

#### Trade and other creditors

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

## Be Kind Movement

## Notes to the Accounts

## 2 Statement of Financial Activities - prior year

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

## 3 Income from donations and legacies

	Unrestricted	Total 2024	Total 2023
	£	£	£
Donations	27,024	27,024	3,442
	<u>27,024</u>	<u>27,024</u>	<u>3,442</u>

## 4 Other income

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



## Be Kind Movement

## Notes to the Accounts

## 5 Expenditure on charitable activities

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

## 6 Other expenditure

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

## 7 Net income/(expenditure) before transfers

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

## 8 Staff costs

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

## 9 Debtors

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

## 10 Creditors:

amounts falling due within one year

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

## Be Kind Movement

## Notes to the Accounts

## 11 Movement in funds

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

## Purposes and restrictions in relation to the funds:

## Restricted funds:

Aviva Community Fund

Tesco

Other restricted grants

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

## 12 Analysis of net assets between funds

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

## 13 Reconciliation of net debt

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

## Be Kind Movement

## Detailed Statement of Financial Activities

for the year ended 31 August 2024

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

## Be Kind Movement

## Detailed Statement of Financial Activities

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