

# **LIVEKIND**

Charity Incorporated Organisation (C.I.O)

Annual Report & Financial Statement

For the year ended

30 October 2022

Registered Charity No: 1164237

# LIVEKIND

Year Ended 30th October 2022

**Principal address:**

C/o Venturing Associates Ltd  
103 Friern Barnet Road  
London  
N11 3EU

**Trustees:**

JUDITH CLEGG  
CHRISTIAN HUNT  
SIMON SHAW

**Governing document**

The organisation is operated under the rules of its constitution.

**Bankers:**

HSBC

**Accountant**

AIMS Accountants for Business  
Chartered Certified Accountant  
103 Friern Barnet Road  
London N11 3EU

**LIVEKIND**  
**FINANCIAL ACCOUNTS**  
**FOR YEAR ENDED 30th OCTOBER 2022**

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# LIVEKIND

## Report of the Trustees for the year ended 30 October 2022.

### Trustees and Their Responsibilities

Charity trustees are the people who serve on the governing body of a charity. They may be known as trustees, directors, board members, governors or committee members. The principles and main duties are the same in all cases.

Trustees have, and must accept, ultimate responsibility for directing the affairs of a charity, and ensuring that it is solvent, well-run, and meeting the needs for which it has been set up.

LiveKind Trustees are pleased to present their annual report and financial statements for the year ended 30th October 2022. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP 2005) (Accounting Standards Charities Act 2011).

### Principle Objects

#### A. Gender Inequality and Gender-Based Violence

To help relieve the mental and physical sickness of persons globally suffering from the impacts of gender inequality and gender-based violence by the provision of counselling and support for such persons. To advance the education of the public in the subject of gender equality and the prevention of gender inequality and gender-based violence.

For the public benefit to promote the education (including social and physical training) of people impacted or potentially impacted by gender inequality, globally, in such ways as the charity trustees think fit, including by:

- Awarding to such persons, scholarships, maintenance allowances or grants tenable at any university, college or institution of higher or further education.
- Providing their education (including the study of music or other arts), to undertake travel in furtherance of that education or to prepare for entry to any occupation, trade or profession on leaving any educational establishment.

#### B. Animal Welfare

To promote humane behaviour towards animals by providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill-usage and to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.

For the benefit of the public to relieve the suffering of animals in need of care and attention and, in particular, to provide and maintain rescue homes or other facilities for the reception, care and treatment of such animals.

#### C. Conservation and the Environment

To promote for the benefit of the public the conservation, protection and improvement of the physical and natural environment. To advance the education of the public in the conservation, protection and improvement of the physical and natural environment.

#### **D. Grant Making**

To advance such charitable purposes (according to the law of England and Wales) as the trustees see fit from time to time in particular, but not limited to, advancing the objectives above by making grants and awards to UK and international charities, NGO's and community organisations.

#### **Mission Statement**

LiveKind's core values are those of Ahimsa. All LiveKind activities must be carried out in accordance of Ahimsa principles. For the purposes of clarity Ahimsa is a term meaning 'compassion' and 'not to injure'. Ahimsa is also referred to as non-violence. Ahimsa means to cause no harm and it applies to all living beings including all animals as well as people. For this reason, LiveKind will only support the provision of vegetarian food and product in people, projects and activities that we support.

#### **Activities and Achievements**

During the year, the trustees continued to research and evaluate opportunities to make final grants and disbursements prior to closing the charity. However, they were unable to identify a project or projects to which they felt it was appropriate to make final grants and disbursement. No new projects were therefore funded during the year. The trustees have resolved that they will seek projects to make final grants and disbursements before closing the charity in the next financial year.

#### **Structure, Governance and Management**

LiveKind is a Charitable Incorporated Organisation (CIO), registered with the Charity Commission and governed by its constitution, dated 3<sup>rd</sup> November 2015.

Membership of the CIO is currently held by the Trustees. If the CIO is wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

The trustees who served during the year are shown on page 2 of this report.

#### **Risk Management**

The Trustees review risks relevant to the charity as part of their governance processes. Any material risks identified are discussed and decisions made on potential mitigation.

#### **Reserves Policy and Going Concern**

The Board has assessed the charity's requirements for reserves in the light of the main risks to the organisation. As a result, the Board has approved a policy whereby the unrestricted funds not committed, should be held in reserve and maintained at a level, which ensures that LiveKind's core activity could continue during a year of unforeseen difficulty. The target reserve amount represents at least 6 months' (26 weeks) expenditure and will be reviewed annually.

#### **Public Benefit**

The Trustees confirm that they have complied with their duty under the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit.

#### **Related Parties and Co-operation with Other Organisations**

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager of the charity with its members must be disclosed

to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

**Volunteers**

LiveKind relies on voluntary help; we wish to thank our volunteers for their loyal support and contribution.

**Internal and External Factors**

The trustees are very grateful to the donors for their kind support.

**Future Plan**

In 2023/24, the trustees have resolved to seek projects to make final grants and disbursements before closing the charity in the next financial year.

Signed on behalf of all members

A handwritten signature in black ink, appearing to read 'Judith Clegg', written in a cursive style.

Ms Judith Clegg  
(Chairperson)

# LIVEKIND

## RECEIPTS & PAYMENTS FOR THE YEAR ENDED 30 OCTOBER 2022

|                                                                             | Unrestricted<br>Fund | Restricted<br>Fund | Total<br>Funds<br>2022 | Total<br>Funds<br>2021 |
|-----------------------------------------------------------------------------|----------------------|--------------------|------------------------|------------------------|
|                                                                             | £                    | £                  | £                      | £                      |
| <b>INCOMING RESOURCES</b>                                                   |                      |                    |                        |                        |
| Donations and legacies                                                      | 1,752                | 0                  | 1,752                  | 1,444                  |
| HMRC Charity Credit                                                         | 7                    | 0                  | 7                      | 40                     |
| <b>TOTAL INCOMING RESOURCES</b>                                             | <b>1,759</b>         | <b>0</b>           | <b>1,759</b>           | <b>1,484</b>           |
| <b>RESOURCE EXPENDED</b>                                                    |                      |                    |                        |                        |
| <b>Expenses on charitable activities</b>                                    |                      |                    |                        |                        |
| Grants and supply of provisions to fund/support the LiveKind Kibera Project | 0                    |                    | 0                      | 0                      |
| <b>Expenses on support and administration</b>                               |                      |                    |                        |                        |
| Accounting and software                                                     | 1,064                |                    | 1,064                  | 380                    |
| Banking and finance                                                         | 53                   |                    | 53                     | 0                      |
| <b>TOTAL RESOURCES EXPENDED</b>                                             | <b>1,117</b>         | <b>0</b>           | <b>1,117</b>           | <b>380</b>             |
| <b>Net Incomings and Outgoings</b>                                          | <b>642</b>           | <b>0</b>           | <b>642</b>             | <b>1,104</b>           |
| <b>Balance Brought Forward</b>                                              | <b>13,329</b>        | <b>6</b>           | <b>13,329</b>          | <b>12,225</b>          |
| <b>Balance as at 30 October 2022</b>                                        | <b>13,971</b>        | <b>6</b>           | <b>13,977</b>          | <b>13,329</b>          |

(The notes form part of this account)

## LIVEKIND

Charity Number: 1164237

### Statement of Assets & Liabilities as at 30th October 2022

|                        | <u>Unrestricted</u><br><u>Funds</u><br><u>£</u> | <u>Restrictd</u><br><u>Funds</u><br><u>£</u> | <u>Funds</u><br><u>2022</u><br><u>£</u> | <u>Funds</u><br><u>2021</u><br><u>£</u> |
|------------------------|-------------------------------------------------|----------------------------------------------|-----------------------------------------|-----------------------------------------|
| Cash at bank - Current | 13,971                                          | 6                                            | 13,977                                  | 13,329                                  |
| Accrued donation       | 561                                             | -                                            | 561                                     | 848                                     |
| Accrued expenses       | (510)                                           |                                              | (510)                                   | (850)                                   |
| <b>TOTAL FUNDS</b>     | <b>14,022</b>                                   | <b>6</b>                                     | <b>14,028</b>                           | <b>13,327</b>                           |

#### Liabilities:

None

The accounts were approved by the Trustees on 7<sup>th</sup> December 2023 and signed on their behalf by:-



Ms Judith Clegg  
(Chairperson)



**LIVEKIND**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30th OCTOBER 2022**

**1. Accounting Basis**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

- a) Basis of preparation
- b) The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011. LiveKind meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).
- b) Reconciliation with previous Generally Accepted Accounting Practice  
In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was needed. No restatements were required.
- c) Preparation of the accounts on a going concern basis  
The Charity trustees are of the view that measures taken in reviewing organisational costs regularly and successful in applying for continuation funding have secured the immediate future of the Charity for the next 12 to 18 months and that on this basis the charity is a going concern.

**2. Cash Flow Statement**

The trustees have taken advantage of the exemption in Financial Reporting Standard No 1 (revised) from including a cash flow statement in the financial statements on the grounds that the charity is small.

**3. Incoming Resources**

All incoming resources are included in the Receipts and Payments when the organisation is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**4. Resource Expendable**

All expenditure is accounted for on a cash basis and has been included under expenses categories that aggregate all costs for allocation to activities.

## 5. Tangible Fixed Assets

There is no fixed asset to be depreciated.

## 6. Trustees Remuneration

The Trustees were not remunerated.

## 7. Governance and Support Costs

Allocation of support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, and governance costs which support the Charity activities. Many support and governance costs e.g. website costs are paid for directly by a Limited Company donor. This donor also makes additional donations which cover all remaining support costs e.g. bank/finance charges etc.

## 8. Fund Accounting

Fund accounting unrestricted funds are available to spend on activities that further any of the purposes of charity. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work.

## 9. Taxation

LiveKind is a registered charity and is not liable for corporation tax on its income under section 505 of the Income and Corporation Taxes Act 1988 to the extent that it is applied to its charitable activities.

## 10. Pension Costs and Other Post-Retirement Benefits

None

## 11. Status

LiveKind is a registered Charitable Incorporated Organisation.

## 12. Restricted Fund Analysis

|                   | Balance<br>b/f | Incoming<br>resources | Outgoing<br>resources | Balance at<br>30th October<br>2022 |
|-------------------|----------------|-----------------------|-----------------------|------------------------------------|
|                   | £              | £                     | £                     | £                                  |
| Various Donations | 6              | 0                     | 0                     | 6                                  |
|                   | <b>6</b>       | <b>0</b>              | <b>0</b>              | <b>6</b>                           |

*Purpose of restricted fund:*

*Donations were received from individual donors, which were spent in accordance with the restrictions requested by the donors. In the opinion of the trustees, expenditure of this kind is consistent with the stated objectives of the charity.*