

**BE KIND FOUNDATION
DIRECTORS' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023**

Be Kind Foundation
Company No. 9123172
Directors' Report For The Year Ended 31 July 2023

The directors present their report and the financial statements for the year ended 31 July 2023.

Directors

The directors who held office during the year were as follows:

Mr Shahzad Ahmed
Mrs Mehreen Ahmed

Statement of Directors' Responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing the financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

On behalf of the board

Mr Shahzad Ahmed
Director

22/04/2024

**Be Kind Foundation
Accountants' Report
For The Year Ended 31 July 2023**

In accordance with your instructions, and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company from the accounting records and information and explanations you have given to us.

This report is made to the directors in accordance with the terms of our engagement. Our work has been undertaken to prepare for approval by the directors the financial statements that we have been engaged to compile, to report to the directors that we have done so, and to state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's directors for our work or for this report.

You have acknowledged on the balance sheet as at year ended 31 July 2023 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Signed

22/04/2024

APR Accountancy Services Limited
Shan House
80-86 North Street
Keighley
West Yorkshire
BD21 3AF

Be Kind Foundation
Income and Expenditure Account
For The Year Ended 31 July 2023

| | Notes | 2023 £ | 2022 £ |
|---|-------|-----------|-----------|
| TURNOVER | | 256,960 | 187,503 |
| GROSS SURPLUS | | 256,960 | 187,503 |
| Administrative expenses | | (228,879) | (199,746) |
| OPERATING SURPLUS/(DEFICIT) AND SURPLUS/(DEFICIT) FOR THE FINANCIAL YEAR | | 28,081 | (12,243) |

The notes on page 6 form part of these financial statements.

**Be Kind Foundation
Balance Sheet
As At 31 July 2023**

| | | 2023 | | 2022 | |
|---|-------|---------------|---------|---------------|---------|
| | Notes | £ | £ | £ | £ |
| CURRENT ASSETS | | | | | |
| Debtors | 4 | 5,385 | | 5,385 | |
| Cash at bank and in hand | | 40,031 | | 11,820 | |
| | | <u>45,416</u> | | <u>17,205</u> | |
| Creditors: Amounts Falling Due Within One Year | 5 | (880) | | (750) | |
| | | <u></u> | | <u></u> | |
| NET CURRENT ASSETS (LIABILITIES) | | | 44,536 | | 16,455 |
| | | | <u></u> | | <u></u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | | 44,536 | | 16,455 |
| | | | <u></u> | | <u></u> |
| NET ASSETS | | | 44,536 | | 16,455 |
| | | | <u></u> | | <u></u> |
| Income and Expenditure Account | | | 44,536 | | 16,455 |
| | | | <u></u> | | <u></u> |
| MEMBERS' FUNDS | | | 44,536 | | 16,455 |
| | | | <u></u> | | <u></u> |

For the year ending 31 July 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board

Mr Shahzad Ahmed

Director

22/04/2024

The notes on page 6 form part of these financial statements.

Be Kind Foundation
Notes to the Financial Statements
For The Year Ended 31 July 2023

1. General Information

Be Kind Foundation is a private company, limited by guarantee, incorporated in England & Wales, registered number 9123172. The registered office is 15 Highfield Avenue, Burnley, BB10 2PR.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

2.2. Turnover

Income is derived from donations and, where applicable, gift aid claims.

3. Average Number of Employees

Average number of employees, including directors, during the year was: 2 (2022: 2)

4. Debtors

| | 2023 | 2022 |
|----------------------------|-------------|-------------|
| | £ | £ |
| Due within one year | | |
| Other debtors | 5,385 | 5,385 |

5. Creditors: Amounts Falling Due Within One Year

| | 2023 | 2022 |
|------------------------------|-------------|-------------|
| | £ | £ |
| Accruals and deferred income | 880 | 750 |

6. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

Be Kind Foundation
Detailed Income and Expenditure Account
For The Year Ended 31 July 2023

| | 2023 | | 2022 | |
|---|-------------|------------------|-------------|------------------|
| | £ | £ | £ | £ |
| TURNOVER | | | | |
| Donations | | 216,598 | | 187,503 |
| Gift aid | | 40,362 | | - |
| | | <u>256,960</u> | | <u>187,503</u> |
| GROSS SURPLUS | | 256,960 | | 187,503 |
| Administrative Expenses | | | | |
| Premises overheads | 761 | | - | |
| Administration expenses | 7,793 | | 3,677 | |
| Fundraising costs | 1,560 | | 6,012 | |
| Travel | 4,191 | | 5,812 | |
| Advertising and marketing costs | 620 | | 1,110 | |
| Accountancy fees | 510 | | 410 | |
| Bank and credit card charges | 679 | | 773 | |
| Project funding | 212,453 | | 181,479 | |
| Sundry expenses | 312 | | 473 | |
| | | <u>(228,879)</u> | | <u>(199,746)</u> |
| OPERATING SURPLUS/(DEFICIT) AND SURPLUS/(DEFICIT) FOR THE FINANCIAL YEAR | | <u>28,081</u> | | <u>(12,243)</u> |



Section A

Independent Examiner's Report

Report to the trustees/
members of

BE KIND FOUNDATION

On accounts for the year
ended

31 JULY 2023

Charity no
(if any)

1166367

Set out on pages

1 TO 7

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 JULY 2023.

Responsibilities and
basis of report

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

I report in respect of my examination of the Trust's accounts 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 confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

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

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

Signed:

Date:

22/4/24

Name:

ANDREW PAUL RUSSELL

Relevant professional
qualification(s) or body
(if any):

FFA FMAAT

Address:

SHAN HOUSE, 80-86 NORTH STREET, KEIGHLEY, BD21 3AF

Be Kind Foundation

Report of the Trustees **Year ended 31 July 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Be Kind Foundation is incorporated as a company limited by guarantee and is registered as a charity number 1166367.

The trustees and directors of the company are responsible for the overall management and control of the company working with other persons on an entirely voluntary basis.

Recruitment and appointment of trustees

Trustees are appointed from time to time according to the needs of the trust.

The trustees meet every 3 months.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

Objectives, aims and public benefit

The objectives of Be Kind Foundation are wholly for the public benefit.

The principle aims of the charity and objective of the charitable company are the prevention or relief of poverty, assisting in the provision of education, training, healthcare, food, clean water, shelter and clothing, and undertaking projects to provide support to enable individuals to generate a sustainable income and be self-sufficient.

Grant making

Be Kind Foundation are always actively seeking out partner organisations that can further its objectives in an efficient and effective manner. As a result the charity will make grants to other organisations which the trustees consider are deserving and in line with the charity's policies.

ACHIEVEMENT AND PERFORMANCE

Be Kind Foundation has provided funds for the building of a mosque, the running costs of an orphanage, supply of water pumps, housing projects and medical assistance during the period under review.

Construction of the 10 homes project has been difficult and time consuming, this project has taken 6 years, 2 years longer than expected. The 10 families are most grateful to all of those who helped raise funds, and prayers for all those who gave their hard earned money.

The following amounts were invested into our projects during the year :-

| | |
|----------------------------|---------|
| Education | £89,787 |
| Mosque | £41,672 |
| Housing | £1,120 |
| Provision of Food for Poor | £18,170 |
| Welfare / Family | £10,334 |
| Qurbani | £49,370 |
| Other | £2,000 |

Total : £212,453

Jamia Masjid Haji Chack project will be completed within the next 6 months, almost 1 year before the estimated time of completion. This is due to a brilliant response from the donors affiliated with the village the masjid is being built.

FINANCIAL REVIEW

Reserves policy

The trustees regularly review the risks to the charity and are actively monitoring the reserves available to the charity. As there are no significant commitments and grants are made only when funds are available, the trustees have decided to maintain a minimum reserve amount of £20,000 to cover any contingencies.

The charity relies fully on voluntary income.

The trustees are satisfied that all funds received have been applied in a wholly effective manner.

FUTURE DEVELOPMENTS

Be Kind Foundation will continue with its core activities of poverty relief and assistance with shelter, education, healthcare and sanitation.

In Ramadan 2024 we have announced to raise funds for a new project, Aagosh E Noor Orphanage, which will be built in Rawalpindi, Pakistan.

Aagosh E Noor will provide a loving home for girls born and dumped in piles of rubbish, raising them with a brilliant education system, preparing them for after care life.

We have estimated the cost of this project to be £250,000. We are hoping to raise this amount by Ramadan 2026.

Signed on behalf of the Trustees on 17 May 2024 by S Ahmed :