

SMALL ACTS OF KINDNESS TRUST

England & Wales · Charity number 1178546

Details

Other names	SMALL ACTS OF KINDNESS
Status	Registered
Legal form	CIO
Registered	2018-05-29
Register	View on the Charity Commission register

Contact

Address	Hold Everything 207 Regent Street London W1B 3HH
Phone	01923372717
Email	info@smallactsofkindness.co.uk
Website	http://smallactsofkindness.co.uk

Activities

Objects: THE RELIEF OF THOSE WHO ARE IN NEED BECAUSE OF AGE, ILL-HEALTH, DISABILITY, FINANCIAL HARDSHIP OR OTHER GROUPS OF PEOPLE IN SOCIETY WHO ARE MARGINALISED, NEGLECTED OR VULNERABLE. IN PARTICULAR, BUT WITHOUT LIMITATION, WORKING TO PREVENT OR REDUCE LONELINESS, ISOLATION AND POVERTY, AND TO PREVENT OR REDUCE THE NEGATIVE IMPACT OF LONELINESS, ISOLATION AND POVERTY ON THE PHYSICAL AND MENTAL WELLBEING OF SUCH PERSONS, INCLUDING (WITHOUT LIMITATION) BY: i. SOURCING AND PACKING MATERIALS, GOODS AND INFORMATION TO BE GIVEN AS GIFTS TO RECIPIENTS, AND ENGAGING LOCAL PEOPLE IN THEIR DISTRIBUTION IN WAYS THAT CREATE AND STRENGTHEN SOCIAL CONNECTIONS, AND WHICH MAY IMPROVE THE PHYSICAL AND MENTAL WELLBEING OF THE RECIPIENTS; ii. BUILDING CONNECTIONS BETWEEN LOCAL AGENCIES, ORGANISATIONS, GROUPS, INDIVIDUALS AND BUSINESSES THAT ENABLE COMMUNITIES TO REDUCE THE FACTORS THAT LEAD TO ISOLATION, LONELINESS AND POVERTY. THE ACTIVITIES OF THE CIO WILL BE DELIVERED WITHIN ENGLAND AND WALES. NOTHING IN THIS CONSTITUTION SHALL AUTHORISE ANY APPLICATION OF THE PROPERTY OF THE CIO FOR PURPOSES WHICH ARE NOT LEGALLY CHARITABLE AS DEFINED BY LAW.

Activities: Our mission is to reduce the negative impact of loneliness and isolation on the physical and mental wellbeing of older people particularly those who are cold in their homes. We operate across

Hertfordshire and Bedfordshire and are expanding elsewhere. Our primary activity is sourcing and distributing free of charge practical Warm in Winter gift bags and helpful information packs to our recipients.

Classification

- **How:** Provides Services
- **What:** General Charitable Purposes
- **Who:** Elderly/old People, The General Public/mankind

Geography

- Bedford
- Central Bedfordshire
- Hertfordshire
- Luton

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£233,668	£247,452	-	-
2024-12-31	£288,022	£278,005	-	-
2023-12-31	£256,022	£257,803	-	-
2022-12-31	£218,638	£225,324	-	-
2021-12-31	£236,112	£194,541	-	-
2020-12-31	£133,205	£136,706	-	-

Trustees

Name	Role	Appointed
CHRISTOPHER HUGH HAMILL	Chair	2018-07-17
ALISON MANN		2018-07-17
Adam Keith Ginder DL		2025-02-06
HEMA PANDYA		2018-07-17
Peter Lindsay Dale		2025-02-06

SMALL ACTS OF KINDNESS TRUST

England & Wales - Charity number 1178546

Accounts

SMALL ACTS OF KINDNESS TRUST

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

SMALL ACTS OF KINDNESS TRUST

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SMALL ACTS OF KINDNESS TRUST

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2025

Trustees Mrs A Mann
 Mr C H Hamill
 Mrs H Pandya
 Mr H B Morgan (resigned 30 April 2026)
 Mr A K Ginder (appointed 6 February 2025)
 Mr P L Dale (appointed 6 February 2025)

**Charity registered
number** 1178546

Principal office 3rd Floor
 207 Regent Street
 London
 W1B 3HH

Accountants Hillier Hopkins LLP
 Chartered Accountants
 Radius House
 51 Clarendon Road
 Watford
 Hertfordshire
 WD17 1HP

SMALL ACTS OF KINDNESS TRUST

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees present their annual report together with the financial statements of the Small Acts of Kindness Trust for the year 1 January 2025 to 31 December 2025.

Objectives and activities

a. Policies and objectives

The objective of Small Acts of Kindness Trust is to find ways to prevent and alleviate loneliness and social isolation among older and vulnerable people in the communities we serve – particularly those who are cold in their homes. By doing so, we enable people to remain as independent and healthy as possible and can change their lives. Our work is made possible by the generosity and support of our partners and funders including statutory organisations, trusts and foundations, businesses, County and local councils and individuals.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

We work in partnership with over 150 organisations from the voluntary, corporate and statutory sectors and over 450 community volunteers. With their assistance, we source, pack and distribute practical gift bags and helpful information packs that can reduce the negative impact of loneliness and isolation on the physical and mental wellbeing of older and vulnerable people particularly those who are cold in their homes.

c. Activities undertaken to achieve objectives

Our primary activity to achieve our objectives is sourcing, packing and distributing practical gift bags and helpful information packs to our recipients. Additionally, we engage local people to create opportunities for these gifts to be the catalyst for building new social connections within communities.

d. Main activities undertaken to further the Charity's purposes for the public benefit

We currently run two main projects - distributed free to older people throughout Hertfordshire and Bedfordshire:

1. Warm in Winter gift bags containing: a fleece blanket, thermal hat, gloves, socks, a mug, soup, porridge, hot drinks, Small Acts of Kindness pen and activity book.
2. Individual Christmas gifts distributed to older people who would otherwise be alone over the Christmas period.

Gift bags also contain a comprehensive pack of information about services and activities for older and vulnerable people.

The Charity also undertakes other projects which in the view of the Trustees fit with our aims and objectives. Examples of these include the partnership working projects noted below under Main Achievements of the Charity including:

- 2,500 Bags of Kindness in partnership with and funded by Hertfordshire County Council.
- 1,200 Warm in Winter gift bags for OPALS events in partnership with and part funded by Hertfordshire County Council
- 2,500 Here for You bags for Hertfordshire Library Services in partnership with and funded by HCC.

SMALL ACTS OF KINDNESS TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

Achievements and performance

a. Main achievements of the Charity

Since the Charity began its work ten years ago, we have reached over 120,000 older and vulnerable people identified as being cold in their home or otherwise vulnerable in their communities. Recipients of Warm in Winter gift bags tell us that they:

1. Are warmer in their homes with the associated reduced risk of cold related illness or seasonal death.
2. Feel less lonely and isolated.
3. Have increased feelings of wellbeing.
4. Are better connected within their communities

The wider achievements of our work include:

1. Increased social connections between older people and other people within their communities
2. Signposting older and vulnerable people to available support
3. Enabling older people and vulnerable to feel empowered to take responsibility to make a difference within their communities
4. Raising awareness of and engagement in activities and services within communities for older and vulnerable people
5. Identifying hard to reach, often hidden older people to receive Small Acts of Kindness gift bags thus providing an intervention to those not engaging with other organisations
6. Bringing together community volunteers to create stronger, better-connected communities

During the year ended 31 December 2025, our achievements in the year were as follows –

1. Over 21,500 volunteer hours spent packing
2. Over 17,000 older and vulnerable people reached
3. 12,000 Warm in Winter gift bags
4. 14,500 Purple Pages Information Packs
5. 2,500 Bags of Kindness
6. 1,000 Christmas gifts
7. 14,500 Small Acts of Kindness Activity Books
8. 2,500 Hertfordshire Libraries "Here for You" gift bags

The Trustees believe that the Charity continues to help some of the most vulnerable and older people in our communities across Hertfordshire and Bedfordshire when they need it most.

SMALL ACTS OF KINDNESS TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

Achievements and performance (continued)

b. Fundraising activities and income generation

The work of the Charity has been supported throughout the year by individuals, trusts and foundations, companies, local and County Councils. The Trustees are very grateful to them all for sharing our commitment.

In particular, the Trustees are grateful for support from the following organisations:

- Affinity Water Ltd
- Arnold Clark Community Fund
- Essex Community Foundation
- Hertfordshire County Council
- Herts Community Foundation
- Lottery Community Fund
- St Albans Old Peoples Trust
- The Funding Network
- Three Rivers District Council
- Warner Bros. Studios
- Watford & Three Rivers Trust

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The unrestricted general funds, £68,207, or reserves, are the funds that are freely available to be used for the charity's purposes. Reserves exclude restricted funds. The Trustees will continue to review the level of reserves appropriate to the charity.

Structure, governance and management

a. Constitution

Small Acts of Kindness Trust is a registered charity, number 1178546, and is constituted under a Trust deed.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

SMALL ACTS OF KINDNESS TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

Structure, governance and management (continued)

c. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Plans for future periods

The Trustees continue to plan for further expansion of the Charity's work as they have successfully done in each of the 10 years of our existence. Our aim remains to broaden our reach across Hertfordshire, Bedfordshire and (subject to growth in funding) to expand further to other counties in the UK. Looking ahead, we remain concerned about the negative impact that higher costs of living will bring for older and vulnerable people. We remain committed to doing everything that we can to respond to the changing and growing needs of vulnerable people in our communities.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

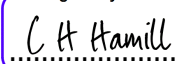
The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Signed by:



3F59215F74574AD...

Mr C H Hamill

(Trustee)

Date: 05-05-2026

SMALL ACTS OF KINDNESS TRUST

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2025

Independent Examiner's Report to the Trustees of Small Acts of Kindness Trust ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2025.

Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

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

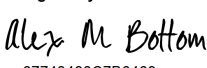
Independent Examiner's Statement

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed by:

 Signed: 67743488C7B6469...

Dated: 06-05-2026

Alexander Bottom ACA

Hillier Hopkins LLP
 Chartered Accountants
 Radius House
 51 Clarendon Road
 Watford
 Hertfordshire
 WD17 1HP

SMALL ACTS OF KINDNESS TRUST

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025**

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	3	94,694	137,364	232,058	286,007
Investments	4	1,610	-	1,610	2,015
Total income		96,304	137,364	233,668	288,022
Expenditure on:					
Charitable activities		158,744	88,708	247,452	278,005
Total expenditure		158,744	88,708	247,452	278,005
Net (expenditure)/income		(62,440)	48,656	(13,784)	10,017
Transfers between funds	11	48,656	(48,656)	-	-
Net movement in funds		(13,784)	-	(13,784)	10,017
Reconciliation of funds:					
Total funds brought forward		81,991	-	81,991	71,974
Net movement in funds		(13,784)	-	(13,784)	10,017
Total funds carried forward		68,207	-	68,207	81,991

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 9 to 18 form part of these financial statements.

SMALL ACTS OF KINDNESS TRUST

BALANCE SHEET
AS AT 31 DECEMBER 2025

	Note	2025 £	2024 £
Tangible assets	9	9,596	-
		<u>9,596</u>	<u>-</u>
Current assets			
Cash at bank and in hand		63,883	87,303
		<u>63,883</u>	<u>87,303</u>
Current liabilities			
Creditors: amounts falling due within one year	10	(5,272)	(5,312)
		<u>(5,272)</u>	<u>(5,312)</u>
Net current assets		58,611	81,991
		<u>58,611</u>	<u>81,991</u>
Total assets less current liabilities		68,207	81,991
		<u>68,207</u>	<u>81,991</u>
Total net assets		68,207	81,991
		<u>68,207</u>	<u>81,991</u>
Charity funds			
Restricted funds	11	-	-
Unrestricted funds	11	68,207	81,991
		<u>68,207</u>	<u>81,991</u>
Total funds		68,207	81,991
		<u>68,207</u>	<u>81,991</u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Signed by:

3F59215F74574AD...
.....
Mr C H Hamill
Trustee
Date: 05-05-2026

The notes on pages 9 to 18 form part of these financial statements.

SMALL ACTS OF KINDNESS TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1. General information

The charity is registered as a Charitable Incorporated Organisation with the Charity Commission in England and Wales. The registered office is shown on the information page of the financial statements.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Small Acts of Kindness Trust 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.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

SMALL ACTS OF KINDNESS TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

2. Accounting policies (continued)

2.5 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Plant and machinery	-	33% On a straight line basis
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2.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.8 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.9 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.10 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

SMALL ACTS OF KINDNESS TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

3. Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Donations	77,717	-	77,717	45,756
Grants	16,977	137,364	154,341	240,251
	94,694	137,364	232,058	286,007
Total 2024	67,156	218,851	286,007	

4. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Investment income - local cash	1,610	1,610	2,015

5. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £	Total funds 2024 £
Direct costs - Charitable Activities	91,907	155,545	247,452	278,005
Total 2024	142,790	135,215	278,005	

Analysis of direct costs

SMALL ACTS OF KINDNESS TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

5. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	Total funds 2025 £	Total funds 2024 £
Depreciation	3,199	-
Costs relating to gift distribution	88,708	142,790
	<u>91,907</u>	<u>142,790</u>

Analysis of support costs

	Total funds 2025 £	Total funds 2024 £
Staff costs	110,113	96,713
Printing, postage and stationery	2,212	2,957
Insurance	2,046	3,043
Accountancy	4,857	5,025
Sundry expenses	5,044	3,866
Advertising and marketing	3,601	3,531
Travel and subsistence	467	484
Computer expenses	5,125	3,637
Conferences and events	1,598	1,588
Subcontractors	2,850	4,350
Office expenses	551	168
Entertaining	5,219	1,622
Light, power and heating	1,638	2,519
Rent and service charges	10,224	5,712
	<u>155,545</u>	<u>135,215</u>

6. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £2,350 (2024 - £2,200).

SMALL ACTS OF KINDNESS TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

7. Staff costs

	2025 £	2024 £
Wages and salaries	105,081	90,880
Social security costs	2,624	3,776
Contribution to defined contribution pension schemes	2,408	2,057
	<u>110,113</u>	<u>96,713</u>

The average number of persons employed by the Charity during the year was as follows:

	2025 No.	2024 No.
Employees	<u>4</u>	<u>3</u>

No employee received remuneration amounting to more than £60,000 in either year.

Key management personnel remuneration paid during the year amounted to £58,615 (2024: £55,173).

8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 December 2025, no Trustee expenses have been incurred (2024 - £NIL).

SMALL ACTS OF KINDNESS TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

9. Tangible fixed assets

	Plant and machinery £
Cost or valuation	
Additions	12,795
At 31 December 2025	12,795
Depreciation	
Charge for the year	3,199
At 31 December 2025	3,199
Net book value	
At 31 December 2025	9,596
At 31 December 2024	-

10. Creditors: Amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	1,968	2,270
Other creditors	485	402
Accruals and deferred income	2,819	2,640
	5,272	5,312

SMALL ACTS OF KINDNESS TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

11. Statement of funds

Statement of funds - current year

	Balance at 1 January 2025 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2025 £
Unrestricted funds					
General Funds - all funds	81,991	96,304	(158,744)	48,656	68,207
Restricted funds					
Hertfordshire local authorities	-	92,936	(88,708)	(4,228)	-
HCF other grants	-	19,975	-	(19,975)	-
W3RT	-	2,975	-	(2,975)	-
National Lottery Community Fund	-	18,728	-	(18,728)	-
Essex Community	-	2,750	-	(2,750)	-
	-	137,364	(88,708)	(48,656)	-
Total of funds	81,991	233,668	(247,452)	-	68,207

The majority of restricted funds relates to funding received from various local authorities (or their agencies) across Hertfordshire and is applied by the charity in accordance with the terms of the specific grant, project or partnership for which it has been given. Other restricted grants include income from Hertfordshire Community Foundation (HCF) and Watford & Three Rivers Trust (W3RT), all designated for specific projects.

SMALL ACTS OF KINDNESS TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

11. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2024 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2024 £</i>
Unrestricted funds				
General Funds - all funds	71,974	69,171	(59,154)	81,991
Restricted funds				
Hertfordshire local authorities	-	94,844	(94,844)	-
HCF other grants	-	15,000	(15,000)	-
W3RT	-	8,228	(8,228)	-
National Lottery Community Fund	-	94,279	(94,279)	-
Befordshire & Luton Community Foundation	-	5,000	(5,000)	-
Grant from St Albans Old Peoples Trust	-	1,500	(1,500)	-
	-	218,851	(218,851)	-
Total of funds	71,974	288,022	(278,005)	81,991

SMALL ACTS OF KINDNESS TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

12. Summary of funds

Summary of funds - current year

	Balance at 1 January 2025 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2025 £
General funds	81,991	96,304	(158,744)	48,656	68,207
Restricted funds	-	137,364	(88,708)	(48,656)	-
	<u>81,991</u>	<u>233,668</u>	<u>(247,452)</u>	<u>-</u>	<u>68,207</u>

Summary of funds - prior year

	<i>Balance at 1 January 2024 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2024 £</i>
General funds	71,974	69,171	(59,154)	81,991
Restricted funds	-	218,851	(218,851)	-
	<u>71,974</u>	<u>288,022</u>	<u>(278,005)</u>	<u>81,991</u>

13. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	9,596	9,596
Current assets	63,883	63,883
Creditors due within one year	(5,272)	(5,272)
Total	<u>68,207</u>	<u>68,207</u>

14. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge

SMALL ACTS OF KINDNESS TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

14. Pension commitments (continued)

represents contributions payable by the charity to the fund and amounted to £2,408 (2024: £2,057). Contributions were payable to the fund of £485 (2024: £402) at the balance sheet date.

SMALL ACTS OF KINDNESS TRUST

England & Wales - Charity number 1178546

Accounts

SMALL ACTS OF KINDNESS TRUST

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

SMALL ACTS OF KINDNESS TRUST

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SMALL ACTS OF KINDNESS TRUST

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2024

Trustees	Mrs A Mann Mr C H Hamill Mrs H Pandya Mr H B Morgan Mr A K Ginder (appointed 6 February 2025) Mr P L Dale (appointed 6 February 2025)
Charity registered number	1178546
Principal office	3rd Floor 207 Regent Street London W1B 3HH
Accountants	Hillier Hopkins LLP Chartered Accountants Radius House 51 Clarendon Road Watford Hertfordshire WD17 1HP

SMALL ACTS OF KINDNESS TRUST

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees present their annual report together with the financial statements of the Small Acts of Kindness Trust for the year 1 January 2024 to 31 December 2024.

Objectives and activities

a. Policies and objectives

The objective of Small Acts of Kindness Trust is to find ways to prevent and alleviate loneliness and social isolation among older and vulnerable people in the communities we serve – particularly those who are cold in their homes. By doing so, we enable people to remain as independent and healthy as possible and can change their lives. Our work is made possible by the generosity and support of our partners and funders including statutory organisations, trusts and foundations, businesses, County and local councils and individuals.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

We work in partnership with over 150 organisations from the voluntary, corporate and statutory sectors and over 450 community volunteers. With their assistance, we source, pack and distribute practical gift bags and helpful information packs that can reduce the negative impact of loneliness and isolation on the physical and mental wellbeing of older and vulnerable people particularly those who are cold in their homes.

c. Activities undertaken to achieve objectives

Our primary activity to achieve our objectives is sourcing, packing and distributing practical gift bags and helpful information packs to our recipients. Additionally, we engage local people to create opportunities for these gifts to be the catalyst for building new social connections within communities.

d. Main activities undertaken to further the Charity's purposes for the public benefit

We currently run two main projects - distributed free to older people throughout Hertfordshire and Bedfordshire:

1. Warm in Winter gift bags containing: a fleece blanket, thermal hat, gloves, socks, a mug, soup, porridge, hot drinks, Small Acts of Kindness pen and activity book.
2. Individual Christmas gifts distributed to older people who would otherwise be alone over the Christmas period.

Gift bags also contain a comprehensive pack of information about services and activities for older and vulnerable people.

The Charity also undertakes other projects which in the view of the Trustees fit with our aims and objectives. Examples of these include the partnership working projects noted below under Main Achievements of the Charity.

SMALL ACTS OF KINDNESS TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Achievements and performance

a. Main achievements of the Charity

Since the Charity began its work nine years ago, we have reached over 105,000 older and vulnerable people identified as being cold in their home or otherwise vulnerable in their communities. Recipients of Warm in Winter gift bags tell us that they:

1. Are warmer in their homes with the associated reduced risk of cold related illness or seasonal death.
2. Feel less lonely and isolated.
3. Have increased feelings of wellbeing.
4. Are better connected within their communities

The wider achievements of our work include:

1. Increased social connections between older people and other people within their communities
2. Signposting older and vulnerable people to available support
3. Enabling older people and vulnerable to feel empowered to take responsibility to make a difference within their communities
4. Raising awareness of and engagement in activities and services within communities for older and vulnerable people
5. Identifying hard to reach, often hidden older people to receive Small Acts of Kindness gift bags thus providing an intervention to those not engaging with other organisations
6. Bringing together community volunteers to create stronger, better-connected communities

During the year ended 31 December 2024, our achievements in the year were as follows –

1. Over 21,500 volunteer hours spent packing
2. Over 15,000 older and vulnerable people reached
3. 12,000 Warm in Winter gift bags
4. 14,500 Purple Pages Information Packs
5. 2,500 Bags of Kindness
6. 500 Christmas gifts
7. 16,000 Small Acts of Kindness Activity Books
8. 600 Health Care & Kindness Bags

The Trustees believe that the Charity continues to help some of the most vulnerable and older people in our communities across Hertfordshire and Bedfordshire when they need it most.

SMALL ACTS OF KINDNESS TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Achievements and performance (continued)

b. Fundraising activities and income generation

The work of the Charity has been supported throughout the year by individuals, trusts and foundations, companies, local and County Councils. The Trustees are very grateful to them all for sharing our commitment. In particular, the Trustees are grateful for support from the following organisations:

- National Lottery Community Fund
- Hertfordshire County Council
- Hertfordshire Community Foundation
- HCC Household Support Fund
- Watford Three Rivers Household Support Fund
- Bedfordshire and Luton Community Fund
- National Grid Foundation
- St. Albans Old People's Trust
- Warner Bros.
- Saffron Building Society

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The unrestricted general funds, £81,991, or reserves, are the funds that are freely available to be used for the charity's purposes. Reserves exclude restricted funds. The Trustees will continue to review the level of reserves appropriate to the charity.

Structure, governance and management

a. Constitution

Small Acts of Kindness Trust is a registered charity, number 1178546, and is constituted under a Trust deed.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

c. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

SMALL ACTS OF KINDNESS TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Plans for future periods

The Trustees continue to plan for further expansion of the Charity's work as they have successfully done in each of the 9 years of our existence. Our aim remains to broaden our reach across Hertfordshire, Bedfordshire and (subject to growth in funding) to expand further to other counties in the UK. Looking ahead, we remain concerned about the negative impact that higher costs of living will bring for older and vulnerable people. We remain committed to doing everything that we can to respond to the changing and growing needs of vulnerable people in our communities.

Statement of Trustees' responsibilities

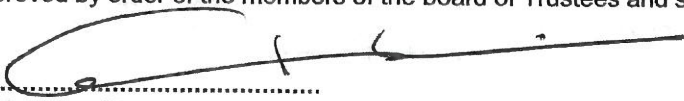
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales 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 its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:



.....
Mr C H Hamill

Date: 24/04/2025

SMALL ACTS OF KINDNESS TRUST

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

Independent examiner's report to the Trustees of Small Acts of Kindness Trust ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2024.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

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

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

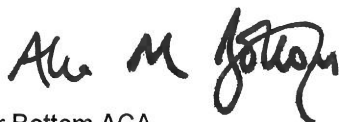
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:



Alexander Bottom ACA

Dated:



Hillier Hopkins LLP
Chartered Accountants
Radius House
51 Clarendon Road
Watford
Hertfordshire
WD17 1HP

SMALL ACTS OF KINDNESS TRUST

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	3	218,851	67,156	286,007	256,022
Investments	4	-	2,015	2,015	-
Total income		218,851	69,171	288,022	256,022
Expenditure on:					
Charitable activities		218,851	59,154	278,005	257,803
Total expenditure		218,851	59,154	278,005	257,803
Net movement in funds		-	10,017	10,017	(1,781)
Reconciliation of funds:					
Total funds brought forward		-	71,974	71,974	73,755
Net movement in funds		-	10,017	10,017	(1,781)
Total funds carried forward		-	81,991	81,991	71,974

The Statement of financial activities includes all gains and losses recognised in the year.

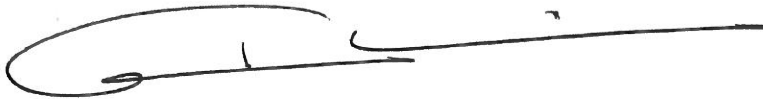
The notes on pages 9 to 18 form part of these financial statements.

SMALL ACTS OF KINDNESS TRUST

BALANCE SHEET
AS AT 31 DECEMBER 2024

	Note	2024 £	2023 £
Current assets			
Cash at bank and in hand		87,303	77,782
		<u>87,303</u>	<u>77,782</u>
Creditors: amounts falling due within one year	9	(5,312)	(5,808)
Net current assets		<u>81,991</u>	<u>71,974</u>
Total assets less current liabilities		<u>81,991</u>	<u>71,974</u>
Total net assets		<u><u>81,991</u></u>	<u><u>71,974</u></u>
Charity funds			
Restricted funds	10	-	-
Unrestricted funds	10	81,991	71,974
Total funds		<u><u>81,991</u></u>	<u><u>71,974</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



.....
Mr C H Hamill

Date: 24/04/2025

The notes on pages 9 to 18 form part of these financial statements.

SMALL ACTS OF KINDNESS TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1. General information

The charity is registered as a Charitable Incorporated Organisation with the Charity Commission in England and Wales. The registered office is shown on the information page of the financial statements.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Small Acts of Kindness Trust 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.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

SMALL ACTS OF KINDNESS TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

2. Accounting policies (continued)

2.5 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.6 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.7 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.8 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.9 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

SMALL ACTS OF KINDNESS TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

3. Income from donations and legacies

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Donations	-	45,756	45,756	68,831
Grants	218,851	21,400	240,251	187,191
	<u>218,851</u>	<u>67,156</u>	<u>286,007</u>	<u>256,022</u>
<i>Total 2023</i>	<u>66,169</u>	<u>189,853</u>	<u>256,022</u>	

4. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Investment income - local cash	2,015	2,015	-
	<u>2,015</u>	<u>2,015</u>	<u>-</u>

5. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Direct costs - Charitable Activities	142,790	135,215	278,005	257,803
	<u>142,790</u>	<u>135,215</u>	<u>278,005</u>	<u>257,803</u>
<i>Total 2023</i>	<u>130,030</u>	<u>127,773</u>	<u>257,803</u>	

Analysis of direct costs

SMALL ACTS OF KINDNESS TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

5. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	Total funds 2024 £	<i>Total funds 2023 £</i>
Costs relating to gift distribution	142,790	<i>130,030</i>

SMALL ACTS OF KINDNESS TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

5. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2024 £	<i>Total funds 2023 £</i>
Staff costs	96,713	89,125
Printing, postage and stationery	2,957	1,190
Insurance	3,043	4,051
Accountancy	5,025	3,725
Sundry expenses	3,866	2,936
Advertising and marketing	3,531	1,014
Travel and subsistence	484	-
Computer expenses	3,637	3,402
Conferences and events	1,588	1,485
Subcontractors	4,350	6,125
Office expenses	168	787
Entertaining	1,622	877
Light, power and heating	2,519	3,229
Rent and service charges	5,712	9,827
	<u>135,215</u>	<u>127,773</u>

6. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £2,200 (2023 - £2,150).

7. Staff costs

	2024 £	<i>2023 £</i>
Wages and salaries	90,880	86,184
Social security costs	3,776	1,213
Contribution to defined contribution pension schemes	2,057	1,728
	<u>96,713</u>	<u>89,125</u>

SMALL ACTS OF KINDNESS TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

7. Staff costs (continued)

The average number of persons employed by the Charity during the year was as follows:

	2024 No.	2023 No.
Employees	3	3

No employee received remuneration amounting to more than £60,000 in either year.

Key management personnel remuneration paid during the year amounted to £55,173 (2023: £52,360).

8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 December 2024, no Trustee expenses have been incurred (2023 - £NIL).

9. Creditors: Amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	2,270	2,258
Other creditors	402	-
Accruals and deferred income	2,640	3,550
	<u>5,312</u>	<u>5,808</u>

SMALL ACTS OF KINDNESS TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

10. Statement of funds

Statement of funds - current year

	Balance at 1 January 2024 £	Income £	Expenditure £	Balance at 31 December 2024 £
Unrestricted funds				
General Funds - all funds	71,974	69,171	(59,154)	81,991
Restricted funds				
Hertfordshire local authorities	-	94,844	(94,844)	-
HCF other grants	-	15,000	(15,000)	-
W3RT	-	8,228	(8,228)	-
National Lottery Community Fund	-	94,279	(94,279)	-
Befordshire & Luton Community Foundation	-	5,000	(5,000)	-
Grant from St Albans Old Peoples Trust	-	1,500	(1,500)	-
	-	218,851	(218,851)	-
Total of funds	71,974	288,022	(278,005)	81,991

The majority of restricted funds relates to funding received from various local authorities (or their agencies) across Hertfordshire and is applied by the charity in accordance with the terms of the specific grant, project or partnership for which it has been given. Other restricted grants include income from Hertfordshire Community Foundation (HCF) and Watford & Three Rivers Trust (W3RT), all designated for specific projects.

SMALL ACTS OF KINDNESS TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

10. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2023 £</i>
Unrestricted funds				
General Funds - all funds	55,939	189,853	(173,818)	71,974
Restricted funds				
Hertfordshire local authorities	-	47,172	(47,172)	-
Grant from The Fore	17,816	-	(17,816)	-
Other restricted funds	-	200	(200)	-
HCF other grants	-	10,000	(10,000)	-
Barnet Homes	-	2,796	(2,796)	-
W3RT	-	6,001	(6,001)	-
	17,816	66,169	(83,985)	-
Total of funds	73,755	256,022	(257,803)	71,974

SMALL ACTS OF KINDNESS TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

11. Summary of funds

Summary of funds - current year

	Balance at 1 January 2024 £	Income £	Expenditure £	Balance at 31 December 2024 £
General funds	71,974	69,171	(59,154)	81,991
Restricted funds	-	218,851	(218,851)	-
	<u>71,974</u>	<u>288,022</u>	<u>(278,005)</u>	<u>81,991</u>

Summary of funds - prior year

	Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 31 December 2023 £
General funds	55,939	189,853	(173,818)	71,974
Restricted funds	17,816	66,169	(83,985)	-
	<u>73,755</u>	<u>256,022</u>	<u>(257,803)</u>	<u>71,974</u>

12. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Total funds 2024 £
Current assets	87,303	87,303
Creditors due within one year	(5,312)	(5,312)
Total	<u>81,991</u>	<u>81,991</u>

SMALL ACTS OF KINDNESS TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

12. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Current assets	77,782	77,782
Creditors due within one year	(5,808)	(5,808)
Total	71,974	71,974

13. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £2,057 (2023: £1,728).

SMALL ACTS OF KINDNESS TRUST

England & Wales - Charity number 1178546

Accounts



SMALL ACTS OF KINDNESS TRUST

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023



**The Queen's Award
for Voluntary Service**

SMALL ACTS OF KINDNESS TRUST

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SMALL ACTS OF KINDNESS TRUST

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2023

Trustees	Mrs A Mann Mr C H Hamill Mrs H Pandya Mr H B Morgan
Charity registered number	1178546
Principal office	3rd Floor 207 Regent Street London W1B 3HH
Accountants	Hillier Hopkins LLP Chartered Accountants Radius House 51 Clarendon Road Watford Hertfordshire WD17 1HP

SMALL ACTS OF KINDNESS TRUST

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees present their annual report together with the financial statements of the Small Acts of Kindness Trust for the year 1 January 2023 to 31 December 2023.

Objectives and activities

a. Policies and objectives

The objective of Small Acts of Kindness Trust is to find ways to prevent and alleviate loneliness and social isolation among older and vulnerable people in the communities we serve – particularly those who are cold in their homes. By doing so, we enable people to remain as independent and healthy as possible and can change their lives. Our work is made possible by the generosity and support of our partners and funders including statutory organisations, trusts and foundations, businesses, County and local councils and individuals.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

We work in partnership with over 150 organisations from the voluntary, corporate and statutory sectors and over 450 community volunteers. With their assistance, we source, pack and distribute practical gift bags and helpful information packs that can reduce the negative impact of loneliness and isolation on the physical and mental wellbeing of older and vulnerable people particularly those who are cold in their homes.

c. Activities undertaken to achieve objectives

Our primary activity to achieve our objectives is sourcing, packing and distributing practical gift bags and helpful information packs to our recipients. Additionally, we engage local people to create opportunities for these gifts to be the catalyst for building new social connections within communities.

d. Main activities undertaken to further the Charity's purposes for the public benefit

We currently run two main projects - distributed free to older people throughout Hertfordshire and Bedfordshire:

1. Warm in Winter gift bags containing: a fleece blanket, thermal hat, gloves, socks, a mug, soup, porridge and hot drinks.
2. Celebrate Christmas gift boxes containing: a Christmas card and a selection of gifts which are distributed to older people who would otherwise be alone over the Christmas period.

Gift bags also contain a comprehensive pack of information about services and activities for older and vulnerable people.

The Charity also undertakes other projects which in the view of the Trustees fit with our aims and objectives. Examples of these include the partnership working projects noted below under Main Achievements of the Charity.

SMALL ACTS OF KINDNESS TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Achievements and performance

a. Main achievements of the Charity

Since the Charity began its work eight years ago, we have reached over 105,000 older and vulnerable people identified as being cold in their home. Recipients of Warm in Winter gift bags tell us that they:

1. Are warmer in their homes with the associated reduced risk of cold related illness or seasonal death.
2. Feel less lonely and isolated.
3. Have increased feelings of wellbeing.
4. Are better connected within their communities

The wider achievements of our work include:

1. Increased social connections between older people and other people within their communities
2. Signposting older and vulnerable people to available support
3. Enabling older people and vulnerable to feel empowered to take responsibility to make a difference within their communities
4. Raising awareness of and engagement in activities and services within communities for older and vulnerable people
5. Identifying hard to reach, often hidden older people to receive Small Acts of Kindness gift bags thus providing an intervention to those not engaging with other organisations
6. Bringing together community volunteers to create stronger, better connected communities

During the year ended 31 December 2023, our achievements in the year were as follows –

1. Over 21,500 volunteer hours spent packing
2. Over 15,000 older and vulnerable people reached
3. 12,000 Warm in Winter gift bags
4. 14,500 Purple Pages Information Packs
5. 2,500 Bags of Kindness
6. 500 Christmas gift boxes
7. 2,000 other Christmas gifts
8. 16,000 Small Acts of Kindness Activity Books

The Trustees believe that the Charity continues to help some of the most vulnerable and older people in our communities across Hertfordshire and Bedfordshire when they need it most.

b. Fundraising activities and income generation

The work of the Charity has been supported throughout the year by individuals, trusts and foundations, companies, local and County Councils. The Trustees are very grateful to them all for sharing our commitment. In particular, the Trustees are grateful for support from the following organisations:

- Better Business Community Network
- CoOp
- McCarthy Stone Foundation
- The National Lottery Cost of Living Fund
- Postcode Places Trust
- Worshipful Company of Grocers

SMALL ACTS OF KINDNESS TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The unrestricted general funds, £71,974, or reserves, are the funds that are freely available to be used for the charity's purposes. Reserves exclude restricted funds. The Trustees will continue to review the level of reserves appropriate to the charity.

Structure, governance and management

a. Constitution

Small Acts of Kindness Trust is a registered charity, number 1178546, and is constituted under a Trust deed.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

c. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Plans for future periods

The Trustees continue to plan for further expansion of the Charity's work as they have successfully done in each of the 9 years of our existence. Our aim remains to broaden our reach across Hertfordshire, Bedfordshire and (subject to growth in funding) to expand further to other counties in the UK. Looking ahead, we remain concerned about the negative impact that higher costs of living will bring for older and vulnerable people. We remain committed to doing everything that we can to respond to the changing and growing needs of vulnerable people in our communities.

SMALL ACTS OF KINDNESS TRUST

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Statement of Trustees' responsibilities

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

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:

DocuSigned by:

.....
Mr C H Hamill
(Trustee)
Date: 26-04-2024 | 12:58 BST

SMALL ACTS OF KINDNESS TRUST

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023**

Independent examiner's report to the Trustees of Small Acts of Kindness Trust ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2023.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

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

Independent examiner's statement

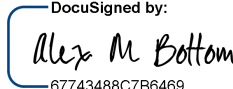
Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: 67743488C7B6469...

Alexander Bottom ACA

Dated: 26-04-2024 | 14:45 BST

Hillier Hopkins LLP
Chartered Accountants
Radius House
51 Clarendon Road
Watford
Hertfordshire
WD17 1HP

SMALL ACTS OF KINDNESS TRUST

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Note	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Income from:					
Donations and legacies	3	66,169	189,853	256,022	218,638
Total income		66,169	189,853	256,022	218,638
Expenditure on:					
Charitable activities		83,985	173,818	257,803	225,324
Total expenditure		83,985	173,818	257,803	225,324
Net movement in funds		(17,816)	16,035	(1,781)	(6,686)
Reconciliation of funds:					
Total funds brought forward		17,816	55,939	73,755	80,441
Net movement in funds		(17,816)	16,035	(1,781)	(6,686)
Total funds carried forward		-	71,974	71,974	73,755

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 9 to 17 form part of these financial statements.

SMALL ACTS OF KINDNESS TRUST

BALANCE SHEET
AS AT 31 DECEMBER 2023

	Note	2023 £	2022 £
Current assets			
Cash at bank and in hand		77,782	78,773
		<u>77,782</u>	<u>78,773</u>
Creditors: amounts falling due within one year	8	(5,808)	(5,018)
		<u></u>	<u></u>
Net current assets		71,974	73,755
		<u></u>	<u></u>
Total assets less current liabilities		71,974	73,755
		<u></u>	<u></u>
Total net assets		71,974	73,755
		<u><u></u></u>	<u><u></u></u>
Charity funds			
Restricted funds	9	-	17,816
Unrestricted funds	9	71,974	55,939
		<u></u>	<u></u>
Total funds		71,974	73,755
		<u><u></u></u>	<u><u></u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

DocuSigned by:

3F59215F74574AD...
.....
Mr C H Hamill

Date: 26-04-2024 | 12:58 BST

The notes on pages 9 to 17 form part of these financial statements.

SMALL ACTS OF KINDNESS TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1. General information

The charity is registered as a Charitable Incorporated Organisation with the Charity Commission in England and Wales. The registered office is shown on the information page of the financial statements.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Small Acts of Kindness Trust 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.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

SMALL ACTS OF KINDNESS TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

2. Accounting policies (continued)

2.5 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.6 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.7 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.8 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

SMALL ACTS OF KINDNESS TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

3. Income from donations and legacies

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Donations	-	68,831	68,831	64,803
Grants	66,169	121,022	187,191	153,835
	<u>66,169</u>	<u>189,853</u>	<u>256,022</u>	<u>218,638</u>
<i>Total 2022</i>	<u><u>92,795</u></u>	<u><u>125,843</u></u>	<u><u>218,638</u></u>	

4. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Direct costs - Charitable Activities	<u>130,030</u>	<u>127,773</u>	<u>257,803</u>	<u>225,324</u>
<i>Total 2022</i>	<u><u>106,852</u></u>	<u><u>118,472</u></u>	<u><u>225,324</u></u>	

Analysis of direct costs

	Total funds 2023 £	<i>Total funds 2022 £</i>
Costs relating to gift distribution	<u>130,030</u>	<u>106,852</u>

SMALL ACTS OF KINDNESS TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

4. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2023 £	<i>Total funds 2022 £</i>
Staff costs	77,525	57,745
Printing, postage and stationery	1,344	1,743
Insurance	4,051	2,969
Accountancy	3,725	4,006
Sundry expenses	2,936	2,584
Advertising and marketing	1,014	1,221
Computer expenses	3,402	2,861
Conferences and events	1,485	243
Subcontractors	17,725	22,200
Office expenses	633	2,319
Entertaining	877	1,428
Light, power and heating	3,229	13,646
Rent and service charges	9,827	5,507
	<u>127,773</u>	<u>118,472</u>

5. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £2,150 (2022 - £2,000).

6. Staff costs

	2023 £	<i>2022 £</i>
Wages and salaries	74,584	54,719
Social security costs	1,213	1,691
Contribution to defined contribution pension schemes	1,728	1,335
	<u>77,525</u>	<u>57,745</u>

SMALL ACTS OF KINDNESS TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

6. Staff costs (continued)

The average number of persons employed by the Charity during the year was as follows:

	2023 No.	<i>2022 No.</i>
Employees	3	<i>2</i>

No employee received remuneration amounting to more than £60,000 in either year.

Key management personnel remuneration paid during the year amounted to £52,360 (2022: £49,183).

7. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 December 2023, no Trustee expenses have been incurred (2022 - £NIL).

8. Creditors: Amounts falling due within one year

	2023 £	<i>2022 £</i>
Other taxation and social security	2,258	<i>1,622</i>
Other creditors	-	<i>276</i>
Accruals and deferred income	3,550	<i>3,120</i>
	5,808	<i>5,018</i>

SMALL ACTS OF KINDNESS TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

9. Statement of funds

Statement of funds - current year

	Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 31 December 2023 £
Unrestricted funds				
General Funds - all funds	55,939	189,853	(173,818)	71,974
Restricted funds				
Hertfordshire local authorities	-	47,172	(47,172)	-
Grant from The Fore	17,816	-	(17,816)	-
Other restricted funds	-	200	(200)	-
HCF other grants	-	10,000	(10,000)	-
Barnet Homes	-	2,796	(2,796)	-
W3RT	-	6,001	(6,001)	-
	17,816	66,169	(83,985)	-
Total of funds	73,755	256,022	(257,803)	71,974

The majority of restricted funds relates to funding received from various local authorities (or their agencies) across Hertfordshire and is applied by the charity in accordance with the terms of the specific grant, project or partnership for which it has been given. Other restricted grants include income from Hertfordshire Community Foundation (HCF), Barnet Homes and Watford & Three Rivers Trust (W3RT), all designated for specific projects.

SMALL ACTS OF KINDNESS TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

9. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2022 £</i>
Unrestricted funds				
General Funds - all funds	60,441	125,843	(130,345)	55,939
Restricted funds				
Hertfordshire local authorities	-	47,295	(47,295)	-
Grant from The Fore	20,000	10,000	(12,184)	17,816
HCF Fuel Poverty	-	10,000	(10,000)	-
HCF other grants	-	15,000	(15,000)	-
Harlow Health Care Trust	-	8,000	(8,000)	-
Shanly Foundation	-	2,500	(2,500)	-
	20,000	92,795	(94,979)	17,816
Total of funds	80,441	218,638	(225,324)	73,755

SMALL ACTS OF KINDNESS TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

10. Summary of funds

Summary of funds - current year

	Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 31 December 2023 £
General funds	55,939	189,853	(173,818)	71,974
Restricted funds	17,816	66,169	(83,985)	-
	<u>73,755</u>	<u>256,022</u>	<u>(257,803)</u>	<u>71,974</u>

Summary of funds - prior year

	<i>Balance at 1 January 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2022 £</i>
General funds	60,441	125,843	(130,345)	55,939
Restricted funds	20,000	92,795	(94,979)	17,816
	<u>80,441</u>	<u>218,638</u>	<u>(225,324)</u>	<u>73,755</u>

11. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Total funds 2023 £
Current assets	77,782	77,782
Creditors due within one year	(5,808)	(5,808)
Total	<u>71,974</u>	<u>71,974</u>

SMALL ACTS OF KINDNESS TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

11. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Restricted funds 2022 £</i>	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Current assets	17,816	60,957	78,773
Creditors due within one year	-	(5,018)	(5,018)
Total	<u>17,816</u>	<u>55,939</u>	<u>73,755</u>

12. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £1,728 (2022: £1,335).

SMALL ACTS OF KINDNESS TRUST

England & Wales - Charity number 1178546

Accounts

Charity number: 1178546



SMALL ACTS OF KINDNESS TRUST

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL

STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022



**The Queen's Award
for Voluntary Service**

SMALL ACTS OF KINDNESS TRUST

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SMALL ACTS OF KINDNESS TRUST

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2022

Trustees Mrs A Mann
Mr C H Hamill
Mrs H Pandya
Mr H B Morgan (appointed 17 October 2022)

**Charity registered
number** 1178546

Principal office 3rd Floor
207 Regent Street
London
W1B 3HH

Accountants Hillier Hopkins LLP
Chartered Accountants
Radius House
51 Clarendon Road
Watford
Hertfordshire
WD17 1HP

SMALL ACTS OF KINDNESS TRUST

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees present their annual report together with the financial statements of the Small Acts of Kindness Trust for the year 1 January 2022 to 31 December 2022.

Objectives and activities

a. Policies and objectives

The objective of Small Acts of Kindness Trust is to find ways to prevent and alleviate loneliness and social isolation among older people in the communities we serve – particularly those who are cold in their homes. By doing so, we enable older people to remain as independent and healthy as possible and can change people's lives. Our work is made possible by the generosity and support of our partners and funders including statutory organisations, trusts and foundations, businesses, County and local councillors and individuals.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

We work in partnership with over 90 organisations from the voluntary, corporate and statutory sectors and over 350 community volunteers. With their assistance, we source and distribute practical gift bags and helpful information packs that can reduce the negative impact of loneliness and isolation on the physical and mental wellbeing of older people particularly those who are cold in their homes.

c. Activities undertaken to achieve objectives

Our primary activity to achieve our objectives is sourcing and distributing practical gift bags and helpful information packs to our recipients. Additionally, we engage local people to create opportunities for these gifts to be the catalyst for building new social connections within communities.

d. Main activities undertaken to further the Charity's purposes for the public benefit

We currently run two main projects - distributed free to older people throughout Hertfordshire:

1. Warm in Winter gift bags containing: a fleece blanket, thermal hat, gloves, socks, a mug and hot drinks.
2. Celebrate Christmas gift boxes containing: a Christmas card and a selection of wrapped gifts which are distributed to older people who would otherwise be alone over the Christmas period.

Gift bags also contain a comprehensive pack of information about services and activities for older people. The Charity also undertakes other projects which in the view of the Trustees fit with our aims and objectives. Examples of these include the partnership working projects noted below under Main Achievements of the Charity.

SMALL ACTS OF KINDNESS TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Achievements and performance

a. Main achievements of the Charity

Since the Charity began its work eight years ago, we have reached over 75,000 older people identified as being cold in their home. Recipients of Warm in Winter gift bags tell us that they:

1. Are warmer in their homes with the associated reduced risk of cold related illness or seasonal death.
2. Feel less lonely and isolated.
3. Have increased feelings of wellbeing.
4. Are better connected within their communities

The wider achievements of our work include:

1. Increased social connections between older people and other people within their communities
2. Signposting older people to available support
3. Enabling older people to feel empowered to take responsibility to make a difference within their communities
4. Raising awareness of and engagement in activities and services within communities for older people
5. Identifying hard to reach, often hidden older people to receive Small Acts of Kindness gift bags thus providing an intervention to those not engaging with other organisations
6. Bringing together community volunteers to create stronger, better connected communities

During the year ended 31 December 2022, our achievements in the year were as follows –

1. Over 1,500 volunteer hours spent packing
2. Over 15,500 older people reached
3. 10,000 Warm in Winter gift bags
4. 10,000 Purple Pages Information Packs
5. 3,000 Bags of Kindness
6. 500 Christmas gift boxes
7. 2,000 other Christmas gifts
8. 10,000 Small Acts of Kindness Activity Books

The Trustees believe that the Charity continues to help some of the most vulnerable older people in our communities across Hertfordshire and Bedfordshire when they need it most.

b. Fundraising activities and income generation

The work of the Charity has been supported throughout the year by individuals, trusts and foundations, companies, local and County Councils. The Trustees are very grateful to them all for sharing our commitment.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

SMALL ACTS OF KINDNESS TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

b. Reserves policy

The unrestricted general funds, £55,939, or reserves, are the funds that are freely available to be used for the charity's purposes. Reserves exclude restricted funds. The Trustees will continue to review the level of reserves appropriate to the charity.

Structure, governance and management

a. Constitution

Small Acts of Kindness Trust is a registered charity, number 1178546, and is constituted under a Trust deed.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

c. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Plans for future periods

The Trustees continue to plan for further expansion of the Charity's work as they have successfully done in each of the 8 years of our existence. Our aim remains to broaden our reach across Hertfordshire, Bedfordshire and to expand to neighbouring counties. Looking ahead, we remain concerned about the negative impact that very significant increases in fuel prices will bring for older people. We remain committed to doing everything that we can to respond to the changing and growing needs of vulnerable people in our communities.

SMALL ACTS OF KINDNESS TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Statement of Trustees' responsibilities

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

The law applicable to charities in England & Wales 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 its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:



.....
Mr C H Hamill

(Trustee)

Date:

27 April, 2023

SMALL ACTS OF KINDNESS TRUST

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

Independent examiner's report to the Trustees of Small Acts of Kindness Trust ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2022.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:



Dated:



Alexander Bottom ACA

Hillier Hopkins LLP
Chartered Accountants
Radius House
51 Clarendon Road
Watford
Hertfordshire
WD17 1HP

SMALL ACTS OF KINDNESS TRUST

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Note	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	3	92,795	125,843	218,638	236,112
Total income		<u>92,795</u>	<u>125,843</u>	<u>218,638</u>	<u>236,112</u>
Expenditure on:					
Charitable activities		94,979	130,345	225,324	194,541
Total expenditure		<u>94,979</u>	<u>130,345</u>	<u>225,324</u>	<u>194,541</u>
Net movement in funds		<u>(2,184)</u>	<u>(4,502)</u>	<u>(6,686)</u>	<u>41,571</u>
Reconciliation of funds:					
Total funds brought forward		20,000	60,441	80,441	38,870
Net movement in funds		(2,184)	(4,502)	(6,686)	41,571
Total funds carried forward		<u>17,816</u>	<u>55,939</u>	<u>73,755</u>	<u>80,441</u>

The Statement of financial activities includes all gains and losses recognised in the year.

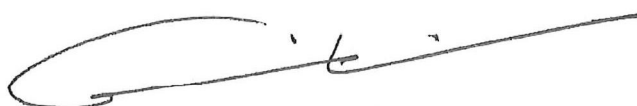
The notes on pages 9 to 18 form part of these financial statements.

SMALL ACTS OF KINDNESS TRUST

BALANCE SHEET
AS AT 31 DECEMBER 2022

	Note	2022 £	2021 £
Current assets			
Debtors	8	-	2,654
Cash at bank and in hand		78,773	80,470
		<u>78,773</u>	<u>83,124</u>
Creditors: amounts falling due within one year	9	(5,018)	(2,683)
Net current assets		<u>73,755</u>	<u>80,441</u>
Total assets less current liabilities		<u>73,755</u>	<u>80,441</u>
Total net assets		<u><u>73,755</u></u>	<u><u>80,441</u></u>
Charity funds			
Restricted funds	10	17,816	20,000
Unrestricted funds	10	55,939	60,441
Total funds		<u><u>73,755</u></u>	<u><u>80,441</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



.....
Mr C H Hamill

Date: 27th April, 2023

The notes on pages 9 to 18 form part of these financial statements.

SMALL ACTS OF KINDNESS TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1. General information

The charity is registered as a Charitable Incorporated Organisation with the Charity Commission in England and Wales. The registered office is shown on the information page of the financial statements.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Small Acts of Kindness Trust 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.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Debtors

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

SMALL ACTS OF KINDNESS TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

2. Accounting policies (continued)

2.5 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.6 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.7 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.8 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.9 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

SMALL ACTS OF KINDNESS TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

3. Income from donations and legacies

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Donations	-	64,803	64,803
Grants	92,795	61,040	153,835
	<u>92,795</u>	<u>125,843</u>	<u>218,638</u>

	<i>Restricted funds 2021 £</i>	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Donations	-	39,213	39,213
Grants	145,519	51,380	196,899
	<u>145,519</u>	<u>90,593</u>	<u>236,112</u>

4. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £
Direct costs - Charitable Activities	<u>106,852</u>	<u>118,472</u>	<u>225,324</u>

	<i>Activities undertaken directly 2021 £</i>	<i>Support costs 2021 £</i>	<i>Total funds 2021 £</i>
Direct costs - Charitable Activities	<u>101,054</u>	<u>93,487</u>	<u>194,541</u>

SMALL ACTS OF KINDNESS TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

4. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Total funds 2022 £	<i>Total funds 2021 £</i>
Costs relating to gift distribution	106,852	<i>101,054</i>

Analysis of support costs

	Total funds 2022 £	<i>Total funds 2021 £</i>
Staff costs	57,745	<i>47,409</i>
Printing, postage and stationery	1,743	<i>21,691</i>
Insurance	2,969	<i>700</i>
Accountancy	4,006	<i>3,012</i>
Sundry expenses	2,584	<i>3,453</i>
Advertising and marketing	1,221	<i>728</i>
Computer expenses	2,861	<i>2,926</i>
Conferences and events	243	<i>2,666</i>
Subcontractors	22,200	<i>7,800</i>
Office expenses	2,319	<i>2,754</i>
Entertaining	1,428	<i>348</i>
Light, power and heating	13,646	<i>-</i>
Rent and service charges	5,507	<i>-</i>
	118,472	<i>93,487</i>

5. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £2,000 (2021 - £1,850).

SMALL ACTS OF KINDNESS TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

6. Staff costs

	2022 £	2021 £
Wages and salaries	54,719	45,650
Social security costs	1,691	860
Contribution to defined contribution pension schemes	1,335	899
	<u>57,745</u>	<u>47,409</u>

The average number of persons employed by the Charity during the year was as follows:

	2022 No.	2021 No.
Employees	<u>2</u>	<u>1</u>

No employee received remuneration amounting to more than £60,000 in either year.

Key management personnel remuneration paid during the year amounted to £47,933 (2021: £45,650).

7. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 December 2022, expenses totalling £NIL were reimbursed or paid directly to Trustee (2021 - £NIL).

8. Debtors

	2022 £	2021 £
Due within one year		
Other debtors	-	931
Prepayments and accrued income	-	1,723
	<u>-</u>	<u>2,654</u>

SMALL ACTS OF KINDNESS TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

9. Creditors: Amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	1,622	-
Other creditors	276	233
Accruals and deferred income	3,120	2,450
	<u>5,018</u>	<u>2,683</u>

SMALL ACTS OF KINDNESS TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

10. Statement of funds

Statement of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
Unrestricted funds				
General Funds - all funds	60,441	125,843	(130,345)	55,939
Restricted funds				
Hertfordshire local authorities	-	47,295	(47,295)	-
Grant from The Fore	20,000	10,000	(12,184)	17,816
HCF Fuel Poverty	-	10,000	(10,000)	-
Covid recovery grant	-	-	-	-
Other restricted funds	-	-	-	-
HCF other grants	-	15,000	(15,000)	-
Harlow Health Care Trust	-	8,000	(8,000)	-
Shanly Foundation	-	2,500	(2,500)	-
	20,000	92,795	(94,979)	17,816
Total of funds	80,441	218,638	(225,324)	73,755

The restricted funds relates to funding received from various local authorities (or their agencies) across Hertfordshire and is applied by the charity in accordance with the terms of the specific grant, project or partnership for which it has been given.

SMALL ACTS OF KINDNESS TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

10. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2021 £</i>
Unrestricted funds				
General Funds - all funds	38,870	90,593	(69,022)	60,441
Restricted funds				
Hertfordshire local authorities	-	85,419	(85,419)	-
Grant from The Fore	-	20,000	-	20,000
HCF Fuel Poverty	-	5,000	(5,000)	-
Covid recovery grant	-	34,350	(34,350)	-
Other restricted funds	-	750	(750)	-
HCF other grants	-	-	-	-
Harlow Health Care Trust	-	-	-	-
Shanly Foundation	-	-	-	-
	-	145,519	(125,519)	20,000
Total of funds	38,870	236,112	(194,541)	80,441

SMALL ACTS OF KINDNESS TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

11. Summary of funds

Summary of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
General funds	60,441	125,843	(130,345)	55,939
Restricted funds	20,000	92,795	(94,979)	17,816
	<u>80,441</u>	<u>218,638</u>	<u>(225,324)</u>	<u>73,755</u>

Summary of funds - prior year

	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 December 2021 £
General funds	38,870	90,593	(69,022)	60,441
Restricted funds	-	145,519	(125,519)	20,000
	<u>38,870</u>	<u>236,112</u>	<u>(194,541)</u>	<u>80,441</u>

12. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Current assets	17,816	60,957	78,773
Creditors due within one year	-	(5,018)	(5,018)
Total	<u>17,816</u>	<u>55,939</u>	<u>73,755</u>

SMALL ACTS OF KINDNESS TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

12. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Restricted funds 2021 £</i>	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Current assets	20,000	63,124	83,124
Creditors due within one year	-	(2,683)	(2,683)
Total	<u>20,000</u>	<u>60,441</u>	<u>80,441</u>

13. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £1,335 (2021: £899).

SMALL ACTS OF KINDNESS TRUST

England & Wales - Charity number 1178546

Accounts

SMALL ACTS OF KINDNESS

smallactsofkindness.co.uk

01923 372717

SMALL ACTS OF KINDNESS TRUST

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021



**The Queen's Award
for Voluntary Service**

SMALL ACTS OF KINDNESS TRUST

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SMALL ACTS OF KINDNESS TRUST

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2021

Trustees	Mrs A Mann Mr C H Hamill Mrs H Pandya
Charity registered number	1178546
Principal office	3rd Floor 207 Regent Street London W1B 3HH
Accountants	Hillier Hopkins LLP Chartered Accountants Radius House 51 Clarendon Road Watford Hertfordshire WD17 1HP

SMALL ACTS OF KINDNESS TRUST

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees present their annual report together with the financial statements of the Small Acts of Kindness Trust for the year 1 January 2021 to 31 December 2021.

Objectives and activities

a. Policies and objectives

The objective of Small Acts of Kindness Trust is to find ways to prevent and alleviate loneliness and social isolation among older people in the communities we serve – particularly those who are cold in their homes. By doing so, we enable older people to remain as independent and healthy as possible and can change people's lives. Our work is made possible by the generosity and support of our partners and funders including statutory organisations, trusts and foundations, businesses, County and local councillors and individuals.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

We work in partnership with over 90 organisations from the voluntary, corporate and statutory sectors and over 350 community volunteers. With their assistance, we source and distribute practical gift bags and helpful information packs that can reduce the negative impact of loneliness and isolation on the physical and mental wellbeing of older people particularly those who are cold in their homes.

c. Activities undertaken to achieve objectives

Our primary activity to achieve our objectives is sourcing and distributing practical gift bags and helpful information packs to our recipients. Additionally, we engage local people to create opportunities for these gifts to be the catalyst for building new social connections within communities.

d. Main activities undertaken to further the Charity's purposes for the public benefit

We currently run two main projects - distributed free to older people throughout Hertfordshire:

1. Warm in Winter gift bags containing: a fleece blanket, thermal hat, gloves, socks, a mug and hot drinks.
2. Celebrate Christmas gift boxes containing: a Christmas card and a selection of wrapped gifts which are distributed to older people who would otherwise be alone over the Christmas period.

Gift bags also contain a comprehensive pack of information about services and activities for older people. The Charity also undertakes other projects which in the view of the Trustees fit with our aims and objectives. Examples of these include the partnership working projects noted below under Main Achievements of the Charity.

SMALL ACTS OF KINDNESS TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Achievements and performance

a. Main achievements of the Charity

Since the Charity began its work seven years ago, we have reached 60,000 older people identified as being cold in their home. Recipients of Warm in Winter gift bags tell us that they:

1. Are warmer in their homes with the associated reduced risk of cold related illness or seasonal death.
2. Feel less lonely and isolated.
3. Have increased feelings of wellbeing.
4. Are better connected within their communities

The wider achievements of our work include:

1. Increased social connections between older people and other people within their communities
2. Signposting older people to available support
3. Enabling older people to feel empowered to take responsibility to make a difference within their communities
4. Raising awareness of and engagement in activities and services within communities for older people
5. Identifying hard to reach, often hidden older people to receive of Small Acts of Kindness gift bags thus providing an intervention to those not engaging with other organisations
6. Bringing together community volunteers to create stronger, better connected communities

During the year ended 31 December 2021, the Charity recognised that older people in the communities we served continued to be affected negatively by the Covid-19 pandemic. This was particularly true for the isolating elderly. Our achievements in the year to address this were as follows –

1. Over 1,100 volunteer hours spent packing
2. Over 13,000 older people reached
3. 7,000 Warm in Winter gift bags
4. 8,000 Purple Pages Information Packs
5. 3,000 Bags of Kindness
6. 500 Christmas gift boxes
7. 2,000 other Christmas gifts
8. 15,000 Small Acts of Kindness Activity Books

The Trustees believe that the Charity has helped some of the most vulnerable older people in our communities across Hertfordshire at a time when they needed it most.

In June, we were delighted and honoured to be awarded The Queen's Award for Voluntary Service, the highest award a voluntary group can receive in the UK. The award comes with special recognition for the impact of our Covid-19 response work. This award was a reminder that everything the Charity does depends on the hard work and dedication of our wonderful team of volunteers and the award recognised their efforts above all.

b. Fundraising activities and income generation

The work of the Charity has been supported throughout the year by individuals, trusts and foundations, companies, local and County Councils. The Trustees are very grateful to them all for sharing our commitment.

SMALL ACTS OF KINDNESS TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The unrestricted general funds, £60,441, or reserves, are the funds that are freely available to be used for the charity's purposes. Reserves exclude restricted funds. The Trustees will continue to review the level of reserves appropriate to the charity.

Structure, governance and management

a. Constitution

Small Acts of Kindness Trust is a registered charity, number 1178546, and is constituted under a Trust deed.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

c. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Plans for future periods

The Trustees continue to plan for further expansion of the Charity's work as they have successfully done in each of the 7 years of our existence. Our aim remains to broaden our reach across the rest of Hertfordshire and expand to neighbouring counties. Our income from donations and grants rose in the year as did our expenditure on charitable activities. The Covid-19 crisis has seen a broadening of our activities as other Hertfordshire organisations have approached us to partner with them in preparing and delivering health and well-being focused packs and hot meals to those vulnerable people who have been self-isolating at home. The Trustees see these activities as consistent with our objectives of preventing and alleviating poverty, loneliness and social isolation. This broadening of the nature of our activities and our offering to those we serve is in the opinion of the Trustees a positive development for the future of the Charity's work. Looking ahead, we are concerned about the negative impact that very significant increases in fuel prices will bring for older people. We remain committed to doing everything that we can to respond to the changing and growing needs of vulnerable people in our community.

SMALL ACTS OF KINDNESS TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Statement of Trustees' responsibilities

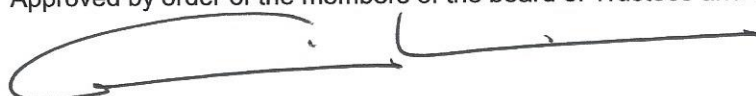
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- select suitable accounting policies and then apply them consistently;
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- make judgments and accounting estimates that are reasonable and prudent;
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-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

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:



Mr C H Hamill

Date:

30th April, 2022

SMALL ACTS OF KINDNESS TRUST

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

Independent examiner's report to the Trustees of Small Acts of Kindness Trust ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2021.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:



Alexander Bottom ACA

Dated:

6th May 2022

Hillier Hopkins LLP
Chartered Accountants
Radius House
51 Clarendon Road
Watford
Hertfordshire
WD17 1HP

SMALL ACTS OF KINDNESS TRUST

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Note	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Income from:					
Donations and legacies	3	145,519	90,593	236,112	133,205
Total income		<u>145,519</u>	<u>90,593</u>	<u>236,112</u>	<u>133,205</u>
Expenditure on:					
Charitable activities		125,519	69,022	194,541	136,706
Total expenditure		<u>125,519</u>	<u>69,022</u>	<u>194,541</u>	<u>136,706</u>
Net movement in funds		<u>20,000</u>	<u>21,571</u>	<u>41,571</u>	<u>(3,501)</u>
Reconciliation of funds:					
Total funds brought forward		-	38,870	38,870	42,371
Net movement in funds		20,000	21,571	41,571	(3,501)
Total funds carried forward		<u>20,000</u>	<u>60,441</u>	<u>80,441</u>	<u>38,870</u>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 9 to 18 form part of these financial statements.

SMALL ACTS OF KINDNESS TRUST

BALANCE SHEET AS AT 31 DECEMBER 2021

	Note	2021 £	2020 £
Current assets			
Debtors	8	2,654	-
Cash at bank and in hand		80,470	41,210
		<u>83,124</u>	<u>41,210</u>
Creditors: amounts falling due within one year	9	(2,683)	(2,340)
Net current assets		<u>80,441</u>	<u>38,870</u>
Total assets less current liabilities		<u>80,441</u>	<u>38,870</u>
Total net assets		<u>80,441</u>	<u>38,870</u>
Charity funds			
Restricted funds	10	20,000	-
Unrestricted funds	10	60,441	38,870
Total funds		<u>80,441</u>	<u>38,870</u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Mr C Hamill

Trustee

Date:

30th April, 2022

The notes on pages 9 to 18 form part of these financial statements.

SMALL ACTS OF KINDNESS TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1. General information

The charity is registered as a Charitable Incorporated Organisation with the Charity Commission in England and Wales. The registered office is shown on the information page of the financial statements.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Small Acts of Kindness Trust 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.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Debtors

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

SMALL ACTS OF KINDNESS TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

2. Accounting policies (continued)

2.5 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.6 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.7 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.8 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.9 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

SMALL ACTS OF KINDNESS TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

3. Income from donations and legacies

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Donations	-	39,213	39,213
Grants	145,519	51,380	196,899
	<u>145,519</u>	<u>90,593</u>	<u>236,112</u>
	<u><u>145,519</u></u>	<u><u>90,593</u></u>	<u><u>236,112</u></u>
	<i>Restricted funds 2020 £</i>	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Donations	-	33,725	33,725
Grants	48,936	50,544	99,480
	<u>48,936</u>	<u>84,269</u>	<u>133,205</u>
	<u><u>48,936</u></u>	<u><u>84,269</u></u>	<u><u>133,205</u></u>

4. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £
Direct costs - Charitable Activities	<u>101,054</u>	<u>93,487</u>	<u>194,541</u>
	<u><u>101,054</u></u>	<u><u>93,487</u></u>	<u><u>194,541</u></u>
	<i>Activities undertaken directly 2020 £</i>	<i>Support costs 2020 £</i>	<i>Total funds 2020 £</i>
Direct costs - Charitable Activities	<u>55,919</u>	<u>80,787</u>	<u>136,706</u>
	<u><u>55,919</u></u>	<u><u>80,787</u></u>	<u><u>136,706</u></u>

SMALL ACTS OF KINDNESS TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

4. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Total funds 2021 £	<i>Total funds 2020 £</i>
Costs relating to gift distribution	101,054	55,919

Analysis of support costs

	Total funds 2021 £	<i>Total funds 2020 £</i>
Staff costs	47,409	44,841
Printing, postage and stationery	21,691	19,070
Insurance	700	53
Accountancy	3,012	3,116
Sundry expenses	3,453	892
Advertising and marketing	728	-
Travel and subsistence	-	246
Computer expenses	2,926	2,451
Conferences and events	2,666	-
Subcontractors	7,800	7,800
Office expenses	2,754	2,318
Entertaining	348	-
	93,487	80,787

5. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £1,850 (2020 - £1,800).

SMALL ACTS OF KINDNESS TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

6. Staff costs

	2021 £	2020 £
Wages and salaries	45,650	43,667
Social security costs	860	1,174
Contribution to defined contribution pension schemes	899	-
	<u>47,409</u>	<u>44,841</u>

The average number of persons employed by the Charity during the year was as follows:

	2021 No.	2020 No.
Employees	<u>1</u>	<u>1</u>

No employee received remuneration amounting to more than £60,000 in either year.

Key management personnel remuneration paid during the year amounted to £45,650 (2020: £43,667).

7. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 December 2021, expenses totalling £NIL were reimbursed or paid directly to 1 Trustee (2020 - £25).

8. Debtors

	2021 £	2020 £
Due within one year		
Other debtors	931	-
Prepayments and accrued income	1,723	-
	<u>2,654</u>	<u>-</u>

SMALL ACTS OF KINDNESS TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

9. Creditors: Amounts falling due within one year

	2021 £	2020 £
Other creditors	233	-
Accruals and deferred income	2,450	2,340
	<u>2,683</u>	<u>2,340</u>

SMALL ACTS OF KINDNESS TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

10. Statement of funds

Statement of funds - current year

	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 December 2021 £
Unrestricted funds				
General Funds - all funds	38,870	90,593	(69,022)	60,441
Restricted funds				
Hertfordshire local authorities	-	85,419	(85,419)	-
Grant from The Fore	-	20,000	-	20,000
HCF Fuel Poverty	-	5,000	(5,000)	-
Covid recovery grant	-	34,350	(34,350)	-
Other restricted funds	-	750	(750)	-
	-	145,519	(125,519)	20,000
Total of funds	38,870	236,112	(194,541)	80,441

The restricted funds relates to funding received from various local authorities (or their agencies) across Hertfordshire and is applied by the charity in accordance with the terms of the specific grant, project or partnership for which it has been given.

SMALL ACTS OF KINDNESS TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

10. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2020 £</i>
Unrestricted funds				
General Funds - all funds	42,371	84,269	(87,770)	38,870
Restricted funds				
Hertfordshire local authorities	-	48,936	(48,936)	-
Total of funds	<u>42,371</u>	<u>133,205</u>	<u>(136,706)</u>	<u>38,870</u>

SMALL ACTS OF KINDNESS TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

11. Summary of funds

Summary of funds - current year

	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 December 2021 £
General funds	38,870	90,593	(69,022)	60,441
Restricted funds	-	145,519	(125,519)	20,000
	<u>38,870</u>	<u>236,112</u>	<u>(194,541)</u>	<u>80,441</u>

Summary of funds - prior year

	<i>Balance at 1 January 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2020 £</i>
General funds	42,371	84,269	(87,770)	38,870
Restricted funds	-	48,936	(48,936)	-
	<u>42,371</u>	<u>133,205</u>	<u>(136,706)</u>	<u>38,870</u>

12. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Current assets	20,000	63,124	83,124
Creditors due within one year	-	(2,683)	(2,683)
Total	<u>20,000</u>	<u>60,441</u>	<u>80,441</u>

SMALL ACTS OF KINDNESS TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

12. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Current assets	41,210	41,210
Creditors due within one year	(2,340)	(2,340)
Total	38,870	38,870

13. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £899.