

COMPANY REGISTRATION NUMBER: 13265788
CHARITY REGISTRATION NUMBER: 1204305

Be Human Kind Ltd
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2024

MURAS BAKER JONES LIMITED

Chartered accountants
Regent House
Bath Avenue
Wolverhampton
West Midlands
WV1 4EG

Be Human Kind Ltd
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2024

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Be Human Kind Ltd
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name	Be Human Kind Ltd
Charity registration number	1204305
Company registration number	13265788
Principal office and registered office	3rd Floor Regent House Bath Avenue Wolverhampton WV1 4EG

The trustees

B Goyal
R K Goyal
R Sandhu
V Sharma

Independent examiner	Oliver Ross BSc (Hons) FCA Regent House Bath Avenue Wolverhampton West Midlands WV1 4EG
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Structure, governance and management

Governing document

Be Human Kind Ltd is a charitable company limited by guarantee, incorporated on 15 March 2021 and registered as a charity on 10 August 2023. The charitable company is governed by its Articles of Association dated 3 August 2023.

Organisational structure

Be Human Kind Ltd is managed directly by its trustees. The charity has one employee.

Objectives and activities

For the relief of those in need by reason of financial hardship, ill health, particularly dementia, or through old age through the operation of a café. In addition to promoting social inclusion for the public benefit in Billericay and its surrounding areas by preventing people becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.

Be Human Kind Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Achievements and performance

The ongoing development of the human kind café in Billericay, Essex remained the primary focus this year, with construction of this community space, charity café and facilities taking longer than anticipated. Throughout this time Human Kind has continued to run a pop up in Billericay High Street, in a limited capacity. This is an organised, complementary session, with a small group of about 50 attendees, who come together each week to combat loneliness, share a warm and welcoming space, partake in in organised group activities, and enjoy a cup of tea. Supported by volunteers, the objective will be to move this group and extend to other groups, focusing on dementia and food poverty in the new community space, also located in the High Street.

Financial review

During the year the company was granted charitable status and began to trade. As such the charity presents its first financial statements for the 12 month period to 31 March 2024. In the prior year the company was dormant.

Donations received during the year allowed the Charity to commence the renovation project on the cafe whilst providing complementary sessions to members of the public in need of support. The result for the year was a surplus of £128,118.

Reserves policy: The Trustees' reserves policy is to retain sufficient reserves to ensure the charity can meet its expenditure over the foreseeable future. The Trustees believe that the reserves are adequate to enable it to pursue its objectives.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 19 December 2024 and signed on behalf of the board of trustees by:

Ram Goyal

Ram Goyal (Dec 20, 2024 09:25 GMT)

R K Goyal
Trustee

Be Human Kind Ltd

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Be Human Kind Ltd

Year ended 31 March 2024

I report to the trustees on my examination of the financial statements of Be Human Kind Ltd ('the charity') for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



Oliver Ross BSc (Hons) FCA
Independent Examiner

Regent House
Bath Avenue
Wolverhampton
West Midlands
WV1 4EG

19 December 2024

Be Human Kind Ltd
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 March 2024

		2024	
	Note	Unrestricted funds £	Total funds £
Income and endowments			
Donations and legacies		208,352	208,352
Total income		<u>208,352</u>	<u>208,352</u>
Expenditure			
Expenditure on charitable activities	5,6	80,234	80,234
Total expenditure		<u>80,234</u>	<u>80,234</u>
Net income and net movement in funds		<u>128,118</u>	<u>128,118</u>
Reconciliation of funds			
Total funds brought forward		—	—
Total funds carried forward		<u>128,118</u>	<u>128,118</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 6 to 10 form part of these financial statements.

Be Human Kind Ltd
Company Limited by Guarantee
Statement of Financial Position
31 March 2024

	Note	£	2024 £
Fixed assets			
Tangible fixed assets	10		263,021
Current assets			
Debtors	11	11,200	
Cash at bank and in hand		25,961	
		<u>37,161</u>	
Creditors: amounts falling due within one year	12	172,064	
Net current liabilities			<u>134,903</u>
Total assets less current liabilities			<u>128,118</u>
Net assets			<u>128,118</u>
Funds of the charity			
Unrestricted funds			<u>128,118</u>
Total charity funds	14		<u>128,118</u>

For the year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 19 December 2024, and are signed on behalf of the board by:

Ram Goyal
Ram Goyal (Dec 20, 2024 09:25 GMT)

R K Goyal
Trustee

The notes on pages 6 to 10 form part of these financial statements.

Be Human Kind Ltd
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 March 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 3rd Floor Regent House, Bath Avenue, Wolverhampton, WV1 4EG.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Be Human Kind Ltd
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Be Human Kind Ltd
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2024

3. Accounting policies *(continued)*

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The company is incorporated under the Companies Act and is limited by Guarantee. The liability of each member is limited to £1 being the amount each member undertakes to contribute in the case of winding up.

5. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds
	£	2024 £
Café costs	69,346	69,346
Support costs	10,888	10,888
	<u>80,234</u>	<u>80,234</u>

6. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds
	£	£	2024 £
Café costs	69,346	—	69,346
Governance costs	—	10,888	10,888
	<u>69,346</u>	<u>10,888</u>	<u>80,234</u>

Be Human Kind Ltd
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2024

7. Independent examination fees

	2024
	£
Fees payable to the independent examiner for:	
Independent examination of the financial statements	1,200
	<u>1,200</u>

8. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024
	£
Wages and salaries	20,071
Social security costs	6,252
Employer contributions to pension plans	1,969
	<u>28,292</u>

The average head count of employees during the year was 1. The average number of full-time equivalent employees during the year is analysed as follows:

	2024
	No.
Administration staff	1
	<u>1</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

9. Trustee remuneration and expenses

During the year no trustees received any remuneration or expenses.

10. Tangible fixed assets

	Short leasehold property £	Fixtures and fittings £	Equipment £	Total £
Cost				
At 1 April 2023	—	—	—	—
Additions	155,639	18,691	88,691	263,021
At 31 March 2024	<u>155,639</u>	<u>18,691</u>	<u>88,691</u>	<u>263,021</u>
Depreciation				
At 1 April 2023 and 31 March 2024	—	—	—	—
Carrying amount				
At 31 March 2024	<u>155,639</u>	<u>18,691</u>	<u>88,691</u>	<u>263,021</u>

11. Debtors

	2024
	£
Prepayments and accrued income	11,200
	<u>11,200</u>

Be Human Kind Ltd
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2024

12. Creditors: amounts falling due within one year

	2024
	£
Trade creditors	1,792
Accruals and deferred income	1,295
Social security and other taxes	1,109
Other creditors	167,868
	<u>172,064</u>

13. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,969.

14. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
General funds	<u>—</u>	<u>208,352</u>	<u>(80,234)</u>	<u>128,118</u>

15. Analysis of net assets between funds

	Unrestricted Funds	Total Funds
	£	£
Tangible fixed assets	263,021	263,021
Current assets	37,161	37,161
Creditors less than 1 year	(172,064)	(172,064)
Net assets	<u>128,118</u>	<u>128,118</u>