

KIND

England & Wales · Charity number 518985

Details

Other names K.I.N.D., KIDS IN NEED AND DISTRESS, KIND

Status Registered

Legal form Charitable company

Company number [02108184](#)

Registered 1987-07-17

Register [View on the Charity Commission register](#)

Contact

Address 3 South Hunter Street
Liverpool
L1 9JG

Phone 01517088273

Email info@kind.org.uk

Website www.kind.org.uk

Activities

Objects: TO PROMOTE THE BENEFIT OF CHILDREN AND YOUNG PEOPLE BY ANY CHARITABLE MEANS (FOR DETAILS SEE CLAUSE 3 OF THE MEMORANDUM OF ASSOCIATION) .

Activities: Teaching - Social Environmental Education Development Learning - Residential Breaks Helping - KIND Christmas Appeal Supporting - Practical Help

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Amateur Sport, Environment/conservation/heritage
- **Who:** Children/young People

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£313,313	£509,648	-	-
2024-12-31	£353,027	£414,013	-	-
2023-12-31	£1,634,633	£420,484	£2,073,122	5
2022-12-31	£407,415	£438,793	-	-
2021-12-31	£490,756	£763,935	-	-
2020-12-31	£776,913	£438,008	£1,163,530	8

Trustees

Name	Role	Appointed
Kathleen Mary Harrison		2023-08-09
Lilian Samata		2023-08-09
Moira Hartwell		2023-08-09
PAUL SCANLON		
Patricia Anne Brown		2023-08-09
Paul Henry Joseph Dixon		2023-08-09

KIND

England & Wales - Charity number 518985

Accounts

Company registration number 02108184 (England and Wales)

Charity registration number 518985 (England and Wales)

K.I.N.D.

A COMPANY LIMITED BY GUARANTEE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	P Scanlon M Hartwell L Samata P Dixon K Harrison P Brown
Secretary	D Williams
Charity number	518985
Company number	02108184
Principal address	3 South Hunter Street Liverpool L1 9JG
Independent examiner	Anita C Mason BA(Hons) BFP FCA Mitchell Charlesworth Suites C,D,E, & F 14th Floor The Plaza 100 Old Hall Street Liverpool L3 9QJ
Bankers	Barclays Bank PLC Liverpool Branch 48B - 50 Lord Street Liverpool Merseyside L2 1TD
Solicitors	Brabners LLP Horton House Exchange Flags Liverpool Merseyside L2 3YL

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
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K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their annual report and financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The Charity was incorporated as a private company number 02108184, limited by guarantee, on 9 March 1987 and is ruled by its Memorandum and Articles of Association (updated February 2025), although the Charity has existed since 1975.

Its principal object is to provide or assist in the provision of facilities for recreation and other leisure time occupations of children and young persons who are in conditions of need, hardship or distress by the provision of breaks or outings with the object of educating and assisting them to develop their physical, mental and spiritual well being in a caring, but structured and disciplined environment.

The charity depends significantly on the service of volunteers and on donations for its day to day running.

The major areas of activity each year are, broadly, the Residential Project, the Christmas Appeal and the provision of year round assistance to children and their families.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

2025 was a very special and emotional year for KIND as a charity. We celebrated 50 years of kindness since our registration as a Charity in 1975. During the year we held a number of events to thank so many friends and supporters who have enabled us to continue our work for so long. We also launched our 50 Years of KINDness film, which is well worth a watch and can be viewed on our website.

Out of School Programme

The Out of School programme, as ever, was very successful. There will be some changes to the programme in 2026 to continue our theme of development and improvement.

School Programme

Our School programme has again been very successful and we have added on another programme in collaboration with United Utilities - Every Drop Counts. This is a wonderful education programme all about water, why it is so important and why it has to be conserved.

Christmas Appeal

Christmas Appeal was again very successful and we made a real difference in many lives this Christmas.

Practical Help

We have again been working again this year in collaboration with similar organisation offering advice, support and in some cases finance.

Partners

We have been supporting a number of other organisations who have the same ethos and philosophy as ourselves. Our aim has been to support organisations who do a similar job to ourselves to keep their work going or to increase where appropriate. This, on a smaller level, has also included a number of schools who have required small amounts of funding to enable children to attend Residential. Again, this is something that we feel will increase over the coming years.

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

Conclusion

2025 has been another year of change for the Charity. We have to say a massive thank you to Dr Peter Arthur who has been our Chair for many years and has taken retirement. His place is taken by another amazing trustee, Paul Scanlon. We have a wonderful trustee body who are all so committed to the KIND philosophy and ethos.

The Trustees would also like to thank Stephen and the team for all of their hard work and also all of our friends and supporters for their continuing support, kindness and generosity.

Financial review

The charity's income for the year amounted to £313,313 (2024: £353,027).

Total expenditure amounted to £509,648 (2024: £414,013). This has resulted in a deficit of £196,335 for the year (2024: deficit of £60,986).

Unrestricted funds (including designated funds) of the charity totalled £1,815,801 at 31 December 2025 (31 December 2024: £2,012,136) Restricted funds of the charity totalled £nil at 31 December 2025 (2024: £nil).

Although the balance sheet shows that there were unrestricted funds (excluding designated funds) of £1,650,801 at 31 December 2025, £35,082 of this represents fixed assets, none of which is available to the trustees to defray ongoing running costs. This leaves £1,615,719 free spendable reserves. The Designated Fund of £165,000 represents funds set aside out of unrestricted funds for spending on wages and salaries in the event of a sudden loss of income.

Reserves policy

KIND is a traditional charity which relies solely on the generosity of its friends and supporters in order to provide its much needed services. In order to ensure that these services would continue in a downturn in donations the Charity is aiming to have a minimum of six months' of unrestricted running costs in free reserves. The gain made on the sale of the Centre has ensured that running costs are covered for the next three years.

The charity receives no central or local government funding and is still one of the few remaining charities that does not charge for its services and programmes.

Risk management

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to manage exposure to those risks.

For a small charity risk management is an essential part of planning. KIND is very fortunate because it has a solicitor and numerous Trustees on its board who are used to dealing with large companies. Financially the charity is extremely well regulated and the monthly reconciliation of accounts ensures that any financial difficulties are brought to the attention of the Board very quickly. KIND staff have regular training to ensure that they are aware of the latest safeguarding issues and other health and safety issues that may impinge upon our work. As a small charity I feel that we are doing our best to ensure that any risk is kept to a minimum.

Plans for the future

2026 will see KIND enter its 51st year and despite the changes to the Charity, we are confident that KIND will still be making a real difference in unlucky children's lives for the foreseeable future. We are now working with a number of other organisations that have similar aims and philosophies. The work of KIND will continue to show our children that they and life can be different.

Structure, governance and management

The charity is a company limited by guarantee. The liability in respect of the guarantee as set out in the Memorandum and Articles of Association (updated February 2025), is limited to £1 per member of the company.

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

C Arthur	(Resigned 1 April 2025)
P Scanlon	
S Green	(Resigned 3 February 2025)
M Hartwell	
L Samata	
P Dixon	
K Harrison	
P Brown	
C Davies	(Resigned 3 February 2025)

Appointment of trustees

Trustee recruitment remains a priority for the Board, who are keen to recruit new trustees with skills and qualities that will enhance the performance of the charity. The Board are also intending that there is a more inclusive trustee base. Like all smaller charities, KIND is constantly striving to strengthen its Trustee board. We have a very good core of trustees who have been with the organisation for a long time. But we are constantly looking to recruit new trustees to help strengthen the board.

The Charity is registered by the Charity Commissioners for England and Wales, registration number 518985. The number of trustees of the Board shall not be less than 3 and not more than 12. The Board may from time to time appoint any member of the Association as a trustee to fill a casual vacancy or by way of addition to the Board. Any member so appointed shall retain this office for a three year term, but he shall then be eligible for re-election for a maximum of three consecutive terms unless consent from 75% of the other trustees for further re-appointment. The trustees must meet a minimum of three times throughout the year.

Trustee induction and training

All potential trustees are offered the opportunity to have a face-to-face discussion with both Stephen our CEO and Paul our Chair of Trustees before they make the final decision to join or not. Once they have agreed to become Trustees there is an induction process and all Trustees will be required to have a DBS certificate.

Organisation

Day-to-day decision-making is delegated to the Chief Executive Officer, Stephen Yip. Decisions regarding the long term strategy of the charity are approved by the board of trustees.

The remuneration arrangements for all staff are reviewed annually by the Trustees. The Trustees have historically looked at wages paid within our sector and have decided that our wage scales, because of the nature of our work, are both competitive and fair. As a charity we feel that we offer salaries that are commensurate with duties and responsibilities.

Asset cover for funds

Notes 3 to 11 set out income and expenditure attributable to the various. These assets are sufficient to meet the charity's obligations on a fund by fund basis.

Small company provisions

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

The trustees' report was approved by the Board of Trustees.

P Scanlon
Trustee

30 April 2026

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees, who are also the directors of K.I.N.D. for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Companies Act 2006. 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.

**K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF K.I.N.D.**

I report to the trustees on my examination of the accounts of K.I.N.D. (the charity) for the year ended 31 December 2025.

This report is made solely to the charity's trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My examination 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 examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charity (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.

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

An Independent Examination has been carried out rather than an audit under Regulation 31(f). The Charity has been granted an audit dispensation by the Charities Commission, dated 24 April 2024, under Regulation 34(3)(b) of the Charities (Accounts and Reports) Regulations 2008.

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 the ICAEW, 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 386 of the Companies Act 2006.
- 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 Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; 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 financial statements 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 financial statements to be reached.

Anita Mason BA (Hons) BFP FCA

Mitchell Charlesworth
Suites C,D,E, & F
14th Floor The Plaza
100 Old Hall Street
Liverpool
L3 9QJ
Dated: 1 May 2026

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2025

Current financial year

	Notes	Unrestricted funds 2025 £	Total funds 2024 £
<u>Income from:</u>			
Donations and legacies	3	284,335	318,625
Investments	4	28,978	33,415
Other income	5	-	987
		<hr/>	<hr/>
Total income		313,313	353,027
		<hr/>	<hr/>
<u>Expenditure on:</u>			
Raising funds	6	25,275	-
Charitable activities	7	484,373	414,013
		<hr/>	<hr/>
Total expenditure		509,648	414,013
		<hr/>	<hr/>
Net movement in funds		(196,335)	(60,986)
Fund balances at 1 January 2025		2,012,136	2,073,122
		<hr/>	<hr/>
Fund balances at 31 December 2025		1,815,801	2,012,136
		<hr/> <hr/>	<hr/> <hr/>

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

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2025

Prior financial year

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:				
Donations and legacies	3	312,295	6,330	318,625
Investments	4	33,415	-	33,415
Other income	5	987	-	987
Total income		<u>346,697</u>	<u>6,330</u>	<u>353,027</u>
Expenditure on:				
Charitable activities	7	406,413	7,600	414,013
Total expenditure		<u>406,413</u>	<u>7,600</u>	<u>414,013</u>
Transfers between funds	17	(1,270)	1,270	-
Net movement in funds		<u>(60,986)</u>	<u>-</u>	<u>(60,986)</u>
Fund balances at 1 January 2024		<u>2,073,122</u>	<u>-</u>	<u>2,073,122</u>
Fund balances at 31 December 2024		<u><u>2,012,136</u></u>	<u><u>-</u></u>	<u><u>2,012,136</u></u>

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

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
BALANCE SHEET
AS AT 31 DECEMBER 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Intangible assets	12		9,315		11,799
Tangible assets	13		25,767		33,071
			<u>35,082</u>		<u>44,870</u>
Current assets					
Debtors	15	67,077		81,084	
Cash at bank and in hand		1,723,098		1,894,095	
		<u>1,790,175</u>		<u>1,975,179</u>	
Creditors: amounts falling due within one year	16	(9,456)		(7,913)	
Net current assets			<u>1,780,719</u>		<u>1,967,266</u>
Total assets less current liabilities			<u>1,815,801</u>		<u>2,012,136</u>
Funds of the charity					
Restricted funds	17		-		-
<u>Unrestricted funds</u>					
Designated funds	18	165,000		145,000	
General unrestricted funds		1,650,801		1,867,136	
			<u>1,815,801</u>		<u>2,012,136</u>
			<u>1,815,801</u>		<u>2,012,136</u>

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
BALANCE SHEET (CONTINUED)
AS AT 31 DECEMBER 2025

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2025.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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.

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

The financial statements were approved by the Trustees on 30 April 2026

P Scanlon
Trustee

Company Registration No. 02108184

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash absorbed by operations	25	(199,974)		(61,273)	
Investing activities					
Purchase of intangible assets		-		(12,420)	
Purchase of tangible fixed assets		-		(20,737)	
Interest received		28,977		33,416	
Net cash generated from investing activities			28,977		259
Net decrease in cash and cash equivalents			(170,997)		(61,014)
Cash and cash equivalents at beginning of year			1,894,095		1,955,109
Cash and cash equivalents at end of year			1,723,098		1,894,095

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

Company information

K.I.N.D. is a UK Registered Charity and a Company Limited by Guarantee. The registered office address can be found on the Legal and Administration Information page to the accounts.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association (updated February 2025), the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the 'going concern' basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Designated funds comprise unrestricted funds that have been set aside by trustees for a particular purpose. The aim and use of the designated funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure reflects all amounts paid and accrued during the year. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates. All costs are allocated between the expenditure categories of the Statement of Financial Activities (SOFA) on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, support costs are apportioned on an appropriate basis.

Raising funds include the costs associated with printing the charity's annual calendar.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs represent costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include staff salaries, premises and other costs and governance costs which support the charity's activities. These costs have been allocated to expenditure on charitable activities.

1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Website costs	20% straight line
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1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	25% straight line
Fixtures, fittings & equipment	15% reducing balance
Motor vehicles	25% reducing balance

Any gain arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income for the year.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

(Continued)

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.13 Taxation

The charity benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions. The charity is not able to recover Value Added Tax. Expenditure is recorded in the accounts inclusive of VAT.

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

There are no critical accounting estimates or judgements included within these accounts.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	284,335	-	284,335	312,295	6,330	318,625
Donations and gifts						
Individuals	81,202	-	81,202	139,078	6,330	145,408
Companies	13,060	-	13,060	28,826	-	28,826
Trusts	78,632	-	78,632	45,615	-	45,615
Schools and church groups	8,552	-	8,552	4,367	-	4,367
Investors	7,629	-	7,629	9,612	-	9,612
Gift aid	21,844	-	21,844	18,763	-	18,763
Christmas appeal	73,416	-	73,416	66,034	-	66,034
	284,335	-	284,335	312,295	6,330	318,625

4 Investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	28,978	33,415

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

5 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	-	987
	<u> </u>	<u> </u>

Other income relates to a Feed-in Tariff (FIT) payment received from the charity's energy provider that they had at a previous address.

6 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Charity 50th birthday event	25,275	-
	<u> </u>	<u> </u>

During the year, KIND marked its 50th anniversary by hosting an event to thank those who have supported the charity. The expenditure incurred was in furtherance of the charity's objectives and for the benefit of the charity.

**K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

7 Charitable activities	Core activities 2025		Christmas appeal 2025		Total 2025		Core activities 2024		Christmas appeal 2024		Total 2024	
	£	£	£	£	£	£	£	£	£	£	£	£
Staff costs	164,784	-	-	-	164,784	-	144,225	-	-	-	-	144,225
Depreciation and impairment	9,789	-	-	-	9,789	-	10,269	-	-	-	-	10,269
Project costs	181,286	-	-	-	181,286	-	134,773	-	-	-	-	134,773
Christmas Appeal	-	81,116	-	81,116	81,116	-	-	68,387	68,387	-	68,387	68,387
Office costs	38,590	-	-	-	38,590	-	42,657	-	-	-	-	42,657
	<u>394,449</u>	<u>81,116</u>	<u>81,116</u>	<u>81,116</u>	<u>475,565</u>	<u>81,116</u>	<u>331,924</u>	<u>68,387</u>	<u>68,387</u>	<u>68,387</u>	<u>68,387</u>	<u>400,311</u>
Grant funding of activities (see note 8)	-	-	-	-	-	-	7,600	-	-	-	-	7,600
Share of governance costs (see note 9)	8,808	-	-	-	8,808	-	6,102	-	-	-	-	6,102
	<u>403,257</u>	<u>81,116</u>	<u>81,116</u>	<u>81,116</u>	<u>484,373</u>	<u>81,116</u>	<u>345,626</u>	<u>68,387</u>	<u>68,387</u>	<u>68,387</u>	<u>68,387</u>	<u>414,013</u>
Analysis by fund												
Unrestricted funds	403,257	81,116	81,116	81,116	484,373	81,116	338,026	68,387	68,387	68,387	68,387	406,413
Restricted funds	-	-	-	-	-	-	7,600	-	-	-	-	7,600
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,600</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,600</u>

K.I.N.D. staff run the core activities and the Christmas Appeal.

Volunteers are an essential part of the Christmas Appeal.

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

8 Grants payable

	2025	2024
	£	£
Grants to individuals	-	7,600
	<u>-</u>	<u>7,600</u>
	<u>-</u>	<u>7,600</u>

9 Support costs

	Governance costs	2025	Governance costs	2024
	£	£	£	£
Independent examination fees	1,824	1,824	1,728	1,728
Accountancy	2,736	2,736	2,892	2,892
Legal and professional	4,070	4,070	925	925
Bank charges	178	178	557	557
	<u>8,808</u>	<u>8,808</u>	<u>6,102</u>	<u>6,102</u>
	<u>8,808</u>	<u>8,808</u>	<u>6,102</u>	<u>6,102</u>
Analysed between				
Charitable activities	8,808	8,808	6,102	6,102
	<u>8,808</u>	<u>8,808</u>	<u>6,102</u>	<u>6,102</u>

Total governance costs have been recharged to centre activities.

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or re-imbursed expenses from the charity during the year (2024: £Nil).

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

11 Employees

Number of employees

The average monthly number of persons employed by the company during the year was:

	2025	2024
	Number	Number
Administration	1	1
Environmental and Social Educational staff	4	3
	<u>5</u>	<u>4</u>

Employment costs

	2025	2024
	£	£
Wages and salaries	153,371	133,223
Social security costs	7,785	7,863
Other pension costs	3,628	3,139
	<u>164,784</u>	<u>144,225</u>

There were no employees whose annual remuneration was £60,000 or more (2024: none).

12 Intangible fixed assets

	Website costs
	£
Cost	
At 1 January 2025 and 31 December 2025	27,320
Amortisation and impairment	
At 1 January 2025	15,521
Amortisation charged for the year	2,484
At 31 December 2025	<u>18,005</u>
Carrying amount	
At 31 December 2025	9,315
At 31 December 2024	<u>11,799</u>

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

13 Tangible fixed assets	Fixtures, fittings & equipment £	Computers £	Motor Vehicles £	Total £
Cost				
At 1 January 2025	14,585	8,174	24,590	47,349
At 31 December 2025	14,585	8,174	24,590	47,349
Depreciation and impairment				
At 1 January 2025	1,754	3,303	9,220	14,277
Depreciation charged in the year	1,925	1,538	3,842	7,305
At 31 December 2025	3,679	4,841	13,062	21,582
Carrying amount				
At 31 December 2025	10,906	3,333	11,528	25,767
At 31 December 2024	12,831	4,870	15,370	33,071

14 Financial instruments	2025 £	2024 £
Carrying amount of financial assets		
Debt instruments measured at amortised cost	1,744,943	1,912,859
Carrying amount of financial liabilities		
Measured at amortised cost	5,313	4,930

Financial assets measured at amortised cost includes other debtors and cash balances.

Financial liabilities measured at amortised cost includes accruals and other creditors.

15 Debtors	2025 £	2024 £
Amounts falling due within one year:		
Other debtors	21,845	18,764
Prepayments and accrued income	25,232	22,320
	47,077	41,084
Amounts falling due after more than one year:		
Prepayments and accrued income	20,000	40,000
Total debtors	67,077	81,084

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

16 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	4,143	2,983
Other creditors	753	610
Accruals and deferred income	4,560	4,320
	<u>9,456</u>	<u>7,913</u>

17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

Previous year:	At 1 January 2024	Income	Expenditure	Transfers	At 31 December 2024
	£	£	£	£	£
Kellys Fund	-	6,330	(7,600)	1,270	-
	<u>-</u>	<u>6,330</u>	<u>(7,600)</u>	<u>1,270</u>	<u>-</u>

Kelly's Fund - donations were collected in the prior year to support a former KIND employee who has been out of work due to health reasons.

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

18 Unrestricted funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	At 1 January 2025	Income	Expenditure	Transfers	At 31 December 2025
	£	£	£	£	£
Wages and salaries	145,000	-	-	20,000	165,000
General funds	1,867,136	313,313	(509,648)	(20,000)	1,650,801
	<u>2,012,136</u>	<u>313,313</u>	<u>(509,648)</u>	<u>-</u>	<u>1,815,801</u>
	<u><u>2,012,136</u></u>	<u><u>313,313</u></u>	<u><u>(509,648)</u></u>	<u><u>-</u></u>	<u><u>1,815,801</u></u>
Previous year:	At 1 January 2024	Income	Expenditure	Transfers	At 31 December 2024
	£	£	£	£	£
Wages and salaries	160,000	-	-	(15,000)	145,000
General funds	1,913,122	346,697	(406,413)	13,730	1,867,136
	<u>2,073,122</u>	<u>346,697</u>	<u>(406,413)</u>	<u>(1,270)</u>	<u>2,012,136</u>
	<u><u>2,073,122</u></u>	<u><u>346,697</u></u>	<u><u>(406,413)</u></u>	<u><u>(1,270)</u></u>	<u><u>2,012,136</u></u>

The wages and salaries fund represents monies set aside which will be used in the event of a decrease in funding. This fund represent approximately one year's worth of wages costs. A transfer of £20,000 (2024: £15,000 back to general funds) from general funds has been made to bring the fund in line with wage costs for the year.

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

19 Analysis of net assets between funds

	Unrestricted funds 2025 £	Unrestricted designated funds 2025 £	Total 2025 £
At 31 December 2025:			
Intangible fixed assets	9,315	-	9,315
Tangible assets	25,767	-	25,767
Current assets/(liabilities)	1,615,719	165,000	1,780,719
	<u>1,650,801</u>	<u>165,000</u>	<u>1,815,801</u>

	Unrestricted funds 2024 £	Unrestricted designated funds 2024 £	Total 2024 £
At 31 December 2024:			
Intangible fixed assets	11,799	-	11,799
Tangible assets	33,071	-	33,071
Current assets/(liabilities)	1,822,266	145,000	1,967,266
	<u>1,867,136</u>	<u>145,000</u>	<u>2,012,136</u>

20 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	3,628	3,139
	<u>3,628</u>	<u>3,139</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

21 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025	2024
	£	£
Within one year	20,000	20,000
Between two and five years	20,000	40,000
	<u>40,000</u>	<u>60,000</u>

These lease payments have been paid in advance and are shown within prepayments.

22 Funds received as agent

During the year, the charity undertook fundraising activities in support of a former employee and a former volunteer who are experiencing significant health challenges. The charity acted as an agent in relation to these funds.

A total of £31,804 was raised and the full amount was paid over to the individuals concerned during the year. These funds do not form part of the charity's income or expenditure.

23 Related party transactions

Remuneration of key management personnel

	2025	2024
	£	£
Aggregate remuneration	38,675	37,252
	<u>38,675</u>	<u>37,252</u>

Trustees donated £323 during the year (2024: £540).

The majority of the employees of the charity are close family members of key management.

There were no other related party transactions (2024: none).

24 Company limited by guarantee

K.I.N.D. is incorporated under the Companies Act as a company limited by guarantee. The liability of the members is limited to £1.

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

25 Cash generated from operations	2025	2024
	£	£
Deficit for the year	(196,335)	(60,986)
Adjustments for:		
Investment income recognised in statement of financial activities	(28,978)	(33,415)
Depreciation, impairment of tangible fixed assets and amortisation of intangible fixed assets	9,789	10,269
Movements in working capital:		
Decrease in debtors	14,007	23,122
Increase/(decrease) in creditors	1,543	(263)
Cash absorbed by operations	<u>(199,974)</u>	<u>(61,273)</u>

KIND

England & Wales - Charity number 518985

Accounts

Charity registration number 518985

Company registration number 02108184 (England and Wales)

K.I.N.D.

A COMPANY LIMITED BY GUARANTEE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	P Scanlon M Hartwell L Samata P Dixon K Harrison P Brown
Secretary	D Williams
Charity number	518985
Company number	02108184
Principal address	3 South Hunter Street Liverpool L1 9JG
Independent examiner	Anita C Mason BA(Hons) BFP FCA Mitchell Charlesworth Suites C, D, E & F 14th Floor, The Plaza 100 Old Hall Street Liverpool L3 9QJ
Bankers	Barclays Bank Plc Liverpool Branch 48B - 50 Lord Street Liverpool L2 1TD
Solicitors	Brabners LLP Horton House Exchange Flags Liverpool L2 3YL

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
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K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The Charity was incorporated as a private company number 02108184, limited by guarantee, on 9 March 1987 and is ruled by its Memorandum and Articles of Association, although the Charity has existed since 1975.

Its principal object is to provide or assist in the provision of facilities for recreation and other leisure time occupations of children and young persons who are in conditions of need, hardship or distress by the provision of breaks or outings with the object of educating and assisting them to develop their physical, mental and spiritual well being in a caring, but structured and disciplined environment.

The charity depends significantly on the service of volunteers and on donations for its day to day running.

The major areas of activity each year are, broadly, the Residential Project, the Christmas Appeal and the provision of year round assistance to children and their families.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

2024 was the start of the next stage in our history. We have moved into our new office/centre and despite some difficulties and problems, by the end of 2024 we feel settled and looking forward to the future. It has been a major upheaval and has taken some time to adjust, but the work of KIND continues.

Out of School Programme

In 2024, instead of hosting the Out of School programme at our own centre we have now been based in a junior school. This has worked well and we feel very comfortable being based in a school. Numbers for Club have been the same and as in previous years we have tried, with success, to encourage children from all over the city to attend. Residential at Red Ridge was again a great success. 2025 will see a similar Out of School programme with the same aims and objectives.

School Programme

It has taken longer than expected but we have now established our 3-day school programme based around health and wellbeing. We trialed the programme early in 2024 and the response was excellent. This was then rolled out and has been very successful in our new offices. Looking forward to extending and developing the programme in 2025.

Christmas Appeal

Another successful Christmas Appeal, but sadly not as many hampers as in previous years. This was due mainly to a major fundraising drive by a local charity, which did take up an awful lot of Christmas donations. However, the Appeal reached out to over 700 families, helping to give them a Christmas to remember.

Practical Help

We have been very busy in 2024 providing practical support to families across our community. As is KIND's way, the beauty of our support is that it is almost instant. If a family requires a bed, fridge etc. it can be supplied within days. This is part of our work that we will see increase over the years.

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Partners

We have been supporting a number of other organisations who have the same ethos and philosophy as ourselves. Our aim has been to support organisations who do a similar job to ourselves to keep their work going or to increase where appropriate. This, on a smaller level, has also included a number of schools who have required small amounts of funding to enable children to attend Residential. Again, this is something that we feel will increase over the coming years.

Conclusion

The Trustees would like to thank Stephen and the team for all of their hard work and also all of our friends and supporters for their continuing support, kindness and generosity. In 2025, KIND will be celebrating its 50th birthday. We are all looking forward to this and also the launching of our '50 years of KINDness' film.

Financial review

The charity's income for the year amounted to £353,027 (2023: £1,634,633). 2023 included other income of £1,241,808 which related to the gain on sale of the centre which was sold in 2023.

Total expenditure amounted to £414,013 (2023: £420,484). This has resulted in a deficit of £60,986 for the year (2023: surplus of £1,214,149).

Unrestricted funds (including designated funds) of the charity totalled £2,012,136 at 31 December 2024 (31 December 2023: £2,073,122) Restricted funds of the charity totalled £nil at 31 December 2024 (31 December 2023: £nil).

Although the balance sheet shows that there were unrestricted funds (excluding designated funds) of £1,867,136 at 31 December 2024, £44,870 of this represents fixed assets, none of which is available to the trustees to defray ongoing running costs. This leaves £1,822,266 free spendable reserves. The Designated Fund of £145,000 represents funds set aside out of unrestricted funds for spending on wages and salaries in the event of a sudden loss of income.

Reserves policy

KIND is a traditional charity which relies solely on the generosity of its friends and supporters in order to provide its much needed services. In order to ensure that these services would continue in a downturn in donations the Charity is aiming to have a minimum of six months' of unrestricted running costs in free reserves. The gain made on the sale of the Centre has ensured that running costs are covered for the next three years.

The charity receives no central or local government funding and is still one of the few remaining charities that does not charge for its services and programmes.

Risk management

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to manage exposure to those risks.

For a small charity risk management is an essential part of planning. KIND is very fortunate because it has a solicitor and numerous Trustees on its board who are used to dealing with large companies. Financially the charity is extremely well regulated and the monthly reconciliation of accounts ensures that any financial difficulties are brought to the attention of the Board very quickly. KIND staff have regular training to ensure that they are aware of the latest safeguarding issues and other health and safety issues that may impinge upon our work. As a small charity I feel that we are doing our best to ensure that any risk is kept to a minimum.

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Plans for the future

KIND is still very busy. We are still providing a smaller school programme, 11 weeks of Out of School provision plus our Residential Programme. The Christmas Programme will still be in full operation and we are becoming increasingly busy with Practical Support. At the same time, we are seriously looking at the legacy for KIND. 50 years is an amazing achievement for such a small Charity and the trustee's are very keen that KIND will have a legacy within our community. We are looking at supporting smaller groups who share the same vision and ethos as ourselves. The aim being that we could strengthen them so that they are able to continue for 50 years. This involves a lot of discussion and meetings, which we are actively engaging in. For 2026, we are looking at a partnership with Liverpool Schools Sports Partnership (LSSP) - this will involve encouraging children to be more active and healthy. We will also be looking to support the Unity Theatre in its Christmas Show, which is aimed at encouraging children who are neurodiverse to come along and enjoy a live Christmas Show with their peers. The future for KIND is bright and we will be looking to keep our donors and supporters fully informed of progress.

Structure, governance and management

The charity is a company limited by guarantee. The liability in respect of the guarantee as set out in the memorandum, is limited to £1 per member of the company.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Dr C P Arthur	(Resigned 1 April 2025)
C C Davies	(Resigned 3 February 2025)
P Scanlon	
S Green	(Resigned 3 February 2025)
M Hartwell	
L Samata	
P Dixon	
K Harrison	
P Brown	

Appointment of trustees

Trustee recruitment remains a priority for the Board, who are keen to recruit new trustees with skills and qualities that will enhance the performance of the charity. The Board are also intending that there is a more inclusive trustee base. Like all smaller charities, KIND is constantly striving to strengthen its Trustee board. We have a very good core of trustees who have been with the organisation for a long time. But we are constantly looking to recruit new trustees to help strengthen the board.

The Charity is registered by the Charity Commissioners for England and Wales, registration number 518985. The number of trustees of the Board shall not be less than 5 and not more than 12. The Board may from time to time appoint any member of the Association as a trustee to fill a casual vacancy or by way of addition to the Board. Any member so appointed shall retain this office only until the next Annual General Meeting, but he shall then be eligible for re-election. He shall not be taken into account in determining the members of the Board who are to retire by rotation at such meetings. The trustees met on a regular basis throughout the year.

Trustee induction and training

All potential trustees are offered the opportunity to have a face-to-face discussion with both Stephen our CEO and Peter our Chair of Trustees before they make the final decision to join or not. Once they have agreed to become Trustees there is an induction process and all Trustees will be required to have a DBS certificate.

Organisation

Day-to-day decision-making is delegated to the Chief Executive Officer, Stephen Yip. Decisions regarding the long term strategy of the charity are approved by the board of trustees.

The remuneration arrangements for all staff are reviewed annually by the Trustees. The Trustees have historically looked at wages paid within our sector and have decided that our wage scales, because of the nature of our work, are both competitive and fair. As a charity we feel that we offer salaries that are commensurate with duties and responsibilities.

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Asset cover for funds

Notes 3 to 11 set out income and expenditure attributable to the various funds and a description of the trusts. These assets are sufficient to meet the charity's obligations on a fund by fund basis.

Audit exemption

Although the income in the previous year had exceeded the charity audit threshold of £1,000,000 a dispensation was granted from The Charity Commission under Regulation 34(3)(b) of the Charities (Accounts and Reports) Regulations 200, as this is a one off for the year due to the gains made on the sale of the Centre at Back Canning Street.

Small company provisions

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

The trustees' report was approved by the Board of Trustees.

P Scanlon
Trustee

4 July 2025

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees, who are also the directors of K.I.N.D. for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Companies Act 2006. 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.

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF K.I.N.D.

I report to the trustees on my examination of the accounts of K.I.N.D. (the charity) for the year ended 31 December 2024.

This report is made solely to the charity's trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My examination 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 examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charity (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).

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

An Independent Examination has been carried out rather than an audit under Regulation 31(f). The Charity has been granted an audit dispensation by the Charities Commission, dated 24 April 2024, under Regulation 34(3)(b) of the Charities (Accounts and Reports) Regulations 2008.

Exceptional circumstances

The high level of income during the prior year was due to the gains on the sale of the Centre which will not be repeated in future years.

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 the ICAEW, 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 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 financial statements to be reached.

Anita C Mason BA(Hons) BFP FCA

Mitchell Charlesworth
Suites C, D, E & F
14th Floor, The Plaza
100 Old Hall Street
Liverpool
L3 9QJ
Dated: 8 July 2025

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2024

Current financial year

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
Income from:					
Donations and legacies	3	312,295	6,330	318,625	383,580
Investments	4	33,415	-	33,415	9,245
Other income	5	987	-	987	1,241,808
Total income		<u>346,697</u>	<u>6,330</u>	<u>353,027</u>	<u>1,634,633</u>
Expenditure on:					
Raising funds	6	-	-	-	2,754
Charitable activities	7	406,413	7,600	414,013	411,959
Other	12	-	-	-	5,771
Total expenditure		<u>406,413</u>	<u>7,600</u>	<u>414,013</u>	<u>420,484</u>
Net (expenditure)/income		(59,716)	(1,270)	(60,986)	1,214,149
Transfers between funds	19	(1,270)	1,270	-	-
Net movement in funds		<u>(60,986)</u>	<u>-</u>	<u>(60,986)</u>	<u>1,214,149</u>
Fund balances at 1 January 2024		<u>2,073,122</u>	<u>-</u>	<u>2,073,122</u>	<u>858,973</u>
Fund balances at 31 December 2024		<u><u>2,012,136</u></u>	<u><u>-</u></u>	<u><u>2,012,136</u></u>	<u><u>2,073,122</u></u>

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

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2024

Prior financial year

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:				
Donations and legacies	3	375,864	7,716	383,580
Investments	4	9,245	-	9,245
Other income	5	1,241,808	-	1,241,808
Total income		1,626,917	7,716	1,634,633
Expenditure on:				
Raising funds	6	2,754	-	2,754
Charitable activities	7	401,959	10,000	411,959
Other	12	5,771	-	5,771
Total expenditure		410,484	10,000	420,484
Net income/(expenditure)		1,216,433	(2,284)	1,214,149
Transfers between funds	19	(2,284)	2,284	-
Net movement in funds		1,214,149	-	1,214,149
Fund balances at 1 January 2023		858,973	-	858,973
Fund balances at 31 December 2023		2,073,122	-	2,073,122

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

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
BALANCE SHEET
AS AT 31 DECEMBER 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Intangible assets	13		11,799		1,490
Tangible assets	14		33,071		20,493
			<u>44,870</u>		<u>21,983</u>
Current assets					
Debtors	16	81,084		104,206	
Cash at bank and in hand		1,894,095		1,955,109	
		<u>1,975,179</u>		<u>2,059,315</u>	
Creditors: amounts falling due within one year	17	<u>(7,913)</u>		<u>(8,176)</u>	
Net current assets			<u>1,967,266</u>		<u>2,051,139</u>
Total assets less current liabilities			<u>2,012,136</u>		<u>2,073,122</u>
Funds of the charity					
Restricted funds	19		-		-
<u>Unrestricted funds</u>					
Designated funds	20	145,000		160,000	
General unrestricted funds		1,867,136		1,913,122	
			<u>2,012,136</u>		<u>2,073,122</u>
			<u>2,012,136</u>		<u>2,073,122</u>

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
BALANCE SHEET (CONTINUED)
AS AT 31 DECEMBER 2024

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2024.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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.

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

The financial statements were approved by the Trustees on 4 July 2025

P Scanlon
Trustee

Company Registration No. 02108184

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash absorbed by operations	25		(61,273)		(91,199)
Investing activities					
Purchase of intangible assets		(12,420)		-	
Purchase of tangible fixed assets		(20,737)		(24,590)	
Proceeds on disposal of tangible fixed assets		-		1,414,372	
Interest received		33,416		9,243	
Net cash generated from investing activities			259		1,399,025
Net (decrease)/increase in cash and cash equivalents			(61,014)		1,307,826
Cash and cash equivalents at beginning of year			1,955,109		647,283
Cash and cash equivalents at end of year			<u>1,894,095</u>		<u>1,955,109</u>

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Company information

K.I.N.D. is a UK Registered Charity and a Company Limited by Guarantee. The registered office address can be found on the Legal and Administration Information page to the accounts.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the 'going concern' basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Designated funds comprise unrestricted funds that have been set aside by trustees for a particular purpose. The aim and use of the designated funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure reflects all amounts paid and accrued during the year. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates. All costs are allocated between the expenditure categories of the Statement of Financial Activities (SOFA) on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, support costs are apportioned on an appropriate basis.

Raising funds include the costs associated with printing the charity's annual calendar.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs represent costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include staff salaries, premises and other costs and governance costs which support the charity's activities. These costs have been allocated to expenditure on charitable activities.

1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Website costs	20% straight line
---------------	-------------------

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	25% straight line
Fixtures, fittings & equipment	15% reducing balance
Motor vehicles	25% reducing balance

Any gain arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income for the year.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies **(Continued)**

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.13 Taxation

The charity benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions. The charity is not able to recover Value Added Tax. Expenditure is recorded in the accounts inclusive of VAT.

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

There are no critical accounting estimates or judgements included within these accounts.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Donations and gifts	312,295	6,330	318,625	375,864	7,716	383,580
Donations and gifts						
Individuals	139,078	6,330	145,408	108,350	7,716	116,066
Companies	28,826	-	28,826	73,435	-	73,435
Trusts	45,615	-	45,615	41,338	-	41,338
Schools and church groups	4,367	-	4,367	20,736	-	20,736
Investors	9,612	-	9,612	11,712	-	11,712
Gift aid	18,763	-	18,763	22,134	-	22,134
Christmas appeal	66,034	-	66,034	90,426	-	90,426
Easter food programme	-	-	-	7,733	-	7,733
	312,295	6,330	318,625	375,864	7,716	383,580

4 Investments

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Interest receivable	33,415	9,245

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

5 Other income

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Net gain on disposal of tangible fixed assets	-	1,239,737
Other income	987	2,071
	<u>987</u>	<u>1,241,808</u>

Other income of £987 (2023: £2,071) relates to a Feed-in Tariff (FIT) payment received from the charity's energy provider.

6 Expenditure on raising funds

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Fundraising		
Other fundraising costs	-	2,754
	<u>-</u>	<u>2,754</u>

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

7 Charitable activities

	Centre activities 2024 £	Christmas appeal 2024 £	Total 2024 £	Centre activities 2023 £	Christmas appeal 2023 £	Crisis food programme 2023 £	Total 2023 £
Staff costs	144,225	-	144,225	156,513	-	-	156,513
Depreciation and impairment	10,269	-	10,269	10,742	-	-	10,742
Project costs	157,430	-	157,430	83,060	-	-	83,060
Christmas Appeal	-	68,387	68,387	-	102,355	-	102,355
Easter food programme	-	-	-	-	-	7,733	7,733
Office costs	20,000	-	20,000	35,743	-	-	35,743
	<u>331,924</u>	<u>68,387</u>	<u>400,311</u>	<u>286,058</u>	<u>102,355</u>	<u>7,733</u>	<u>396,146</u>
Grant funding of activities (see note 8)	7,600	-	7,600	10,000	-	-	10,000
Share of governance costs (see note 9)	6,102	-	6,102	5,813	-	-	5,813
	<u>345,626</u>	<u>68,387</u>	<u>414,013</u>	<u>301,871</u>	<u>102,355</u>	<u>7,733</u>	<u>411,959</u>
Analysis by fund							
Unrestricted funds	338,026	68,387	406,413	291,871	102,355	7,733	401,959
Restricted funds	7,600	-	7,600	10,000	-	-	10,000
	<u>345,626</u>	<u>68,387</u>	<u>414,013</u>	<u>301,871</u>	<u>102,355</u>	<u>7,733</u>	<u>411,959</u>

K.I.N.D. staff run the Centre activities and the Christmas Appeal.

Volunteers are an essential part of the Christmas Appeal and the work at the Centre.

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

8 Grants payable

	2024	2023
	£	£
Grants to individuals	7,600	10,000
	<u>7,600</u>	<u>10,000</u>

9 Support costs

	Governance costs	2024	Governance costs	2023
	£	£	£	£
Independent examination fees	1,728	1,728	1,656	1,656
Accountancy	2,892	2,892	3,084	3,084
Legal and professional	925	925	570	570
Bank charges	557	557	503	503
	<u>6,102</u>	<u>6,102</u>	<u>5,813</u>	<u>5,813</u>
Analysed between				
Charitable activities	<u>6,102</u>	<u>6,102</u>	<u>5,813</u>	<u>5,813</u>

Total governance costs have been recharged to centre activities.

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or re-imbursed expenses from the charity during the year (2023: £Nil).

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

11 Employees

Number of employees

The average monthly number of persons employed by the company during the year was:

	2024	2023
	Number	Number
Administration	1	1
Environmental and Social Educational staff	3	4
	<u>4</u>	<u>5</u>

Employment costs

	2024	2023
	£	£
Wages and salaries	133,223	146,375
Social security costs	7,863	6,933
Other pension costs	3,139	3,205
	<u>144,225</u>	<u>156,513</u>

Included in wages is redundancy payments of £nil (2023: £4,500).

There were no employees whose annual remuneration was £60,000 or more (2023: none).

12 Other

	Unrestricted	Unrestricted
	funds	funds
	£	
	2024	2023
Net loss on disposal of tangible fixed assets	<u>-</u>	<u>5,771</u>

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

13 Intangible fixed assets

	Website costs
	£
Cost	
At 1 January 2024	14,900
Additions	12,420
	<u> </u>
At 31 December 2024	27,320
	<u> </u>
Amortisation and impairment	
At 1 January 2024	13,410
Amortisation charged for the year	2,111
	<u> </u>
At 31 December 2024	15,521
	<u> </u>
Carrying amount	
At 31 December 2024	11,799
	<u> </u>
At 31 December 2023	1,490
	<u> </u>

14 Tangible fixed assets

	Fixtures, fittings & equipment	Computers	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 January 2024	-	2,022	24,590	26,612
Additions	14,585	6,152	-	20,737
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 December 2024	14,585	8,174	24,590	47,349
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Depreciation and impairment				
At 1 January 2024	-	2,022	4,097	6,119
Depreciation charged in the year	1,754	1,282	5,123	8,159
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 December 2024	1,754	3,304	9,220	14,278
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Carrying amount				
At 31 December 2024	12,831	4,870	15,370	33,071
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 December 2023	-	-	20,493	20,493
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

15 Financial instruments	2024	2023
	£	£
Carrying amount of financial assets		
Debt instruments measured at amortised cost	1,952,859	2,037,244
	<u> </u>	<u> </u>
Carrying amount of financial liabilities		
Measured at amortised cost	4,930	5,135
	<u> </u>	<u> </u>

Financial assets measured at amortised cost includes other debtors, accrued income and cash balances.

Financial liabilities measured at amortised cost includes accruals and other creditors.

16 Debtors	2024	2023
	£	£
Amounts falling due within one year:		
Other debtors	18,764	22,135
Prepayments and accrued income	22,320	22,071
	<u> </u>	<u> </u>
	41,084	44,206
	<u> </u>	<u> </u>
	2024	2023
	£	£
Amounts falling due after more than one year:		
Prepayments and accrued income	40,000	60,000
	<u> </u>	<u> </u>
Total debtors	81,084	104,206
	<u> </u>	<u> </u>

17 Creditors: amounts falling due within one year	2024	2023
	£	£
Other taxation and social security	2,983	3,041
Other creditors	610	635
Accruals and deferred income	4,320	4,500
	<u> </u>	<u> </u>
	7,913	8,176
	<u> </u>	<u> </u>

18 Retirement benefit schemes	2024	2023
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	3,139	3,205
	<u> </u>	<u> </u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

19 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2023	Movement in funds			Balance at 1 January 2024	Movement in funds			Balance at 31 December 2024
		Income	Expenditure	Transfers		Income	Expenditure	Transfers	
	£	£	£	£	£	£	£	£	
Kellys Fund	-	7,716	(10,000)	2,284	-	6,330	(7,600)	1,270	-
	-	7,716	(10,000)	2,284	-	6,330	(7,600)	1,270	-

Kelly's Fund - donations were collected in the year to support a former KIND employee who has been out of work due to health reasons. £1,270 has been funded from unrestricted reserves.

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

20 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 January 2023	Transfers	Balance at 1 January 2024	Transfers	Balance at 31 December 2024
	£	£	£	£	£
Wages and salaries	100,000	60,000	160,000	(15,000)	145,000
	<u>100,000</u>	<u>60,000</u>	<u>160,000</u>	<u>(15,000)</u>	<u>145,000</u>
	<u><u>100,000</u></u>	<u><u>60,000</u></u>	<u><u>160,000</u></u>	<u><u>(15,000)</u></u>	<u><u>145,000</u></u>

The wages and salaries fund represents monies set aside which will be used in the event of a decrease in funding. This fund represent approximately one year's worth of wages costs. A transfer of £15,000 back to general funds has been done to bring fund in line with wage costs for the year.

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

21 Analysis of net assets between funds

	Unrestricted funds	Unrestricted designated funds	Restricted funds	Total	Unrestricted funds	Unrestricted designated funds	Restricted funds	Total
	2024	2024	2024	2024	2023	2023	2023	2023
	£	£	£	£	£	£	£	£
Fund balances at 31 December 2024 are represented by:								
Intangible fixed assets	11,799	-	-	11,799	1,490	-	-	1,490
Tangible assets	33,071	-	-	33,071	20,493	-	-	20,493
Current assets/(liabilities)	1,822,266	145,000	-	1,967,266	1,891,139	160,000	-	2,051,139
	<u>1,867,136</u>	<u>145,000</u>	<u>-</u>	<u>2,012,136</u>	<u>1,913,122</u>	<u>160,000</u>	<u>-</u>	<u>2,073,122</u>

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

22 Company limited by guarantee

K.I.N.D. is incorporated under the Companies Act as a company limited by guarantee. The liability of the members is limited to £1.

23 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024	2023
	£	£
Within one year	20,000	20,000
Between two and five years	40,000	60,000
	<u>60,000</u>	<u>80,000</u>

These lease payments have been paid in advance and are shown within prepayments.

24 Related party transactions

Remuneration of key management personnel

	2024	2023
	£	£
Aggregate remuneration	<u>37,252</u>	<u>34,157</u>

Trustees donated £540 during the year (2023: £2,170)

There were no other related party transactions (2023: none).

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

25 Cash generated from operations	2024	2023
	£	£
(Deficit)/surplus for the year	(60,986)	1,214,149
Adjustments for:		
Investment income recognised in statement of financial activities	(33,415)	(9,245)
Gain on disposal of tangible fixed assets	-	(1,233,966)
Depreciation, impairment of tangible fixed assets and amortisation of intangible fixed assets	10,269	10,742
Movements in working capital:		
Decrease/(increase) in debtors	23,122	(73,120)
(Decrease)/increase in creditors	(263)	241
	<u> </u>	<u> </u>
Cash absorbed by operations	<u><u>(61,273)</u></u>	<u><u>(91,199)</u></u>

KIND

England & Wales - Charity number 518985

Accounts

Charity registration number 518985

Company registration number 02108184 (England and Wales)

K.I.N.D.

A COMPANY LIMITED BY GUARANTEE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Dr C P Arthur
C C Davies
P Scanlon
S Green
M Hartwell (Appointed 9 August 2023)
L Samata (Appointed 9 August 2023)
P Dixon (Appointed 9 August 2023)
K Harrison (Appointed 9 August 2023)
P Brown (Appointed 9 August 2023)

Secretary

P Scanlon

Charity number

518985

Company number

02108184

Principal address

3 South Hunter Street
Liverpool
L1 9JG

Independent examiner

Anita C Mason BA(Hons) BFP FCA
BWM
Tempest
Suite 5.1
12 Tithebarn Street
Liverpool
L2 2DT

Bankers

Barclays Bank Plc
Liverpool Branch
48B - 50 Lord Street
Liverpool
L2 1TD

Solicitors

Brabners LLP
Horton House
Exchange Flags
Liverpool
L2 3YL

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
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Statement of financial activities	7 - 8
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K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The Charity was incorporated as a private company number 02108184, limited by guarantee, on 9 March 1987 and is ruled by its Memorandum and Articles of Association, although the Charity has existed since 1975.

Its principal object is to provide or assist in the provision of facilities for recreation and other leisure time occupations of children and young persons who are in conditions of need, hardship or distress by the provision of breaks or outings with the object of educating and assisting them to develop their physical, mental and spiritual well being in a caring, but structured and disciplined environment.

The charity depends significantly on the service of volunteers and on donations for its day to day running.

The major areas of activity each year are, broadly, the Residential Project, the Christmas Appeal and the provision of year round assistance to children and their families.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

2023 is KIND's 48th year as a working charity. It has also been a year of great change and new beginnings. In September we completed on the sale of the Centre and began working on our future developments and programmes.

Programmes

2023 was a very busy year up until September. We ran a 10-week out of school programme, which also included two weeks residential at the wonderful Red Ridge Outdoor Education Centre. Our school programme was also fully booked and as with all of our activities and experiences it is all about showing our children that they and life can be different. We also provide our children in all of our programmes with an opportunity to create some very happy and positive memories of childhood – memories that will stay with them forever.

Easter Food Programme

2023 was our third Easter Food programme. We again provided over 200 wonderful, large family food hampers, which also included Easter eggs and books. The hampers were distributed throughout Merseyside, utilising some of the organisations and groups that we work with on the Christmas Appeal. The response from the families was heart warming and made working over Easter worthwhile.

Christmas Appeal

Our 48th Christmas Appeal was again a resounding success. We raised and spent over £100,000, which enabled us to support thousands of unlucky children and families from across our local community. The food hampers, toy parcels and clothing all ensured that our families had an amazing and happy Christmas. We brought light, joy and happiness into lives that otherwise would have experienced a very bleak and unhappy time.

Practical Help

The number of families requiring practical support in terms of beds, white goods etc. is increasing year on year. This is an area that we shall be working on in 2024 to ensure that, wherever possible, we will be able to support families who are struggling. The requests for such support are growing and the need is not being met by the local authority.

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Conclusion

Another successful and busy year for all the team at KIND. Special thanks must go to all the staff, volunteers and above all our donors, who have enabled us to meet the continuing demand for support from within our community.

Financial review

The charity's income for the year amounted to £1,634,633 (2022: £407,415). This includes other income of £1,241,808 which relates to the gain on sale of the centre which was sold in the year.

Total expenditure amounted to £420,484 (2022: £438,793). This has resulted in a surplus of £1,214,149 for the year (2022: deficit of £31,378).

Unrestricted funds (including designated funds) of the charity totalled £2,073,122 at 31 December 2023 (31 December 2022: £858,973) Restricted funds of the charity totalled £nil at 31 December 2023 (31 December 2022: £nil).

Although the balance sheet shows that there were total unrestricted funds (excluding designated funds) of £1,913,122 at 31 December 2023, £21,983 of this represents fixed assets, none of which is available to the trustees to defray ongoing running costs. This leaves £1,891,139 free spendable reserves. The Designated Fund of £160,000 represents funds set aside out of unrestricted funds for spending on wages and salaries in the event of a sudden loss of income.

KIND is a traditional charity which relies solely on the generosity of its friends and supporters in order to provide its much needed services. In order to ensure that these services would continue in a downturn in donations the Charity is aiming to have a minimum of six months' of unrestricted running costs in free reserves. The gain made on the sale of the Centre has ensured that running costs are covered for the next three years.

The charity receives no central or local government funding and is still one of the few remaining charities that does not charge for its services and programmes.

Risk management

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to manage exposure to those risks.

For a small charity risk management is an essential part of planning. KIND is very fortunate because it has a solicitor and numerous Trustees on its board who are used to dealing with large companies. Financially the charity is extremely well regulated and the monthly reconciliation of accounts ensures that any financial difficulties are brought to the attention of the Board very quickly. KIND staff have regular training to ensure that they are aware of the latest safeguarding issues and other health and safety issues that may impinge upon our work. As a small charity I feel that we are doing our best to ensure that any risk is kept to a minimum.

Plans for the future

2023 saw us leave our Children's Centre after 26 amazing years. We are hoping that our new offices will provide us with the opportunity to continue making a real difference in thousands of young lives. As we approach our 50th Anniversary, we have a range of exciting and innovative plans and projects, which we will hopefully be delivering; working with and through a range of existing and new partners. Watch this space.

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Structure, governance and management

The charity is a company limited by guarantee. The liability in respect of the guarantee as set out in the memorandum, is limited to £1 per member of the company.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Dr C P Arthur

C C Davies

P Scanlon

M Wafer

(Resigned 26 May 2023)

S Green

M Hartwell

(Appointed 9 August 2023)

L Samata

(Appointed 9 August 2023)

P Dixon

(Appointed 9 August 2023)

K Harrison

(Appointed 9 August 2023)

P Brown

(Appointed 9 August 2023)

Appointment of trustees

Trustee recruitment remains a priority for the Board, who are keen to recruit new trustees with skills and qualities that will enhance the performance of the charity. The Board are also intending that there is a more inclusive trustee base. Like all smaller charities, KIND is constantly striving to strengthen its Trustee board. We have a very good core of trustees who have been with the organisation for a long time. But we are constantly looking to recruit new trustees to help strengthen the board.

The Charity is registered by the Charity Commissioners for England and Wales, registration number 518985. The number of trustees of the Board shall not be less than 5 and not more than 12. The Board may from time to time appoint any member of the Association as a trustee to fill a casual vacancy or by way of addition to the Board. Any member so appointed shall retain this office only until the next Annual General Meeting, but he shall then be eligible for re-election. He shall not be taken into account in determining the members of the Board who are to retire by rotation at such meetings. The trustees met on a regular basis throughout the year.

Trustee induction and training

All potential trustees are offered the opportunity to have a face-to-face discussion with both Stephen our CEO and Peter our Chair of Trustees before they make the final decision to join or not. Once they have agreed to become Trustees there is an induction process and all Trustees will be required to have a DBS certificate.

Organisation

Day-to-day decision-making is delegated to the Chief Executive Officer, Stephen Yip. Decisions regarding the long term strategy of the charity are approved by the board of trustees.

The remuneration arrangements for all staff are reviewed annually by the Trustees. The Trustees have historically looked at wages paid within our sector and have decided that our wage scales, because of the nature of our work, are both competitive and fair. As a charity we feel that we offer salaries that are commensurate with duties and responsibilities.

Asset cover for funds

Notes 3 to 11 set out income and expenditure attributable to the various funds and a description of the trusts. These assets are sufficient to meet the charity's obligations on a fund by fund basis.

Audit exemption

Although the income in the year has exceeded the charity audit threshold of £1,000,000 a dispensation has been granted from The Charity Commission under Regulation 34(3)(b) of the Charities (Accounts and Reports) Regulations 200, as this is a one off for the year due to the gains made on the sale of the Centre at Back Canning Street.

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Small company provisions

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

The trustees' report was approved by the Board of Trustees.

C C Davies
Trustee

P Scanlon
Trustee

20 May 2024

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees, who are also the directors of K.I.N.D. for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Companies Act 2006. 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.

**K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF K.I.N.D.**

I report to the trustees on my examination of the accounts of K.I.N.D. (the charity) for the year ended 31 December 2023.

This report is made solely to the charity's trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My examination 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 examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charity (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).

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

An Independent Examination has been carried out rather than an audit under Regulation 31(f). The Charity has been granted an audit dispensation by the Charities Commission, dated 24 April 2024, under Regulation 34(3)(b) of the Charities (Accounts and Reports) Regulations 2008.

Exceptional circumstances

The high level of income during the year was due to the gains on the sale of the Centre which will not be repeated in future years.

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 the ICAEW, 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 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 financial statements to be reached.

Anita C Mason BA(Hons) BFP FCA

BWM

Tempest

Suite 5.1

12 Tithebarn Street

Liverpool

L2 2DT

Dated: 21 May 2005

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2023

Current financial year

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
	Notes				
<u>Income from:</u>					
Donations and legacies	3	375,864	7,716	383,580	401,706
Charitable activities	4	-	-	-	3,266
Investments	5	9,245	-	9,245	976
Other income	6	1,241,808	-	1,241,808	1,467
Total income		<u>1,626,917</u>	<u>7,716</u>	<u>1,634,633</u>	<u>407,415</u>
<u>Expenditure on:</u>					
Raising funds	7	2,754	-	2,754	4,199
Charitable activities	8	401,959	10,000	411,959	425,385
Other	13	5,771	-	5,771	9,209
Total expenditure		<u>410,484</u>	<u>10,000</u>	<u>420,484</u>	<u>438,793</u>
Net income/(expenditure)		1,216,433	(2,284)	1,214,149	(31,378)
Transfers between funds	19	(2,284)	2,284	-	-
Net movement in funds		1,214,149	-	1,214,149	(31,378)
Fund balances at 1 January 2023		<u>858,973</u>	-	<u>858,973</u>	<u>890,351</u>
Fund balances at 31 December 2023		<u><u>2,073,122</u></u>	<u><u>-</u></u>	<u><u>2,073,122</u></u>	<u><u>858,973</u></u>

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

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2023

Prior financial year

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:				
Donations and legacies	3	398,676	3,030	401,706
Activities for generating funds	4	-	3,266	3,266
Investments	5	976	-	976
Other income	6	1,467	-	1,467
Total income		401,119	6,296	407,415
Expenditure on:				
Raising funds	7	-	4,199	4,199
Charitable activities	8	425,385	-	425,385
Other	13	-	9,209	9,209
Total expenditure		425,385	13,408	438,793
Net (expenditure)/income		(24,266)	(7,112)	(31,378)
Transfers between funds	19	(7,112)	7,112	-
Net movement in funds		(31,378)	-	(31,378)
Fund balances at 1 January 2022		890,351	-	890,351
Fund balances at 31 December 2022		858,973	-	858,973

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

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
BALANCE SHEET
AS AT 31 DECEMBER 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Intangible assets	14		1,490		4,470
Tangible assets	15		20,493		184,069
			21,983		188,539
Current assets					
Debtors	17	104,206		31,086	
Cash at bank and in hand		1,955,109		647,283	
		2,059,315		678,369	
Creditors: amounts falling due within one year	18	(8,176)		(7,935)	
Net current assets			2,051,139		670,434
Total assets less current liabilities			2,073,122		858,973
Funds of the charity					
Restricted funds	19		-		-
<u>Unrestricted funds</u>					
Designated funds	20	160,000		100,000	
General unrestricted funds		1,913,122		758,973	
			2,073,122		858,973
			2,073,122		858,973

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
BALANCE SHEET (CONTINUED)
AS AT 31 DECEMBER 2023

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2023.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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.

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

The financial statements were approved by the Trustees on 20 May 2024

C C Davies
Trustee

P Scanlon
Trustee

Company Registration No. 02108184

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash absorbed by operations	24		(91,199)		(11,503)
Investing activities					
Purchase of tangible fixed assets		(24,590)		-	
Proceeds on disposal of tangible fixed assets		1,414,372		-	
Interest received		9,243		976	
Net cash generated from investing activities			1,399,025		976
Net increase/(decrease) in cash and cash equivalents			1,307,826		(10,527)
Cash and cash equivalents at beginning of year			647,283		657,810
Cash and cash equivalents at end of year			1,955,109		647,283

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Company information

K.I.N.D. is a UK Registered Charity and a Company Limited by Guarantee. The registered office address can be found on the Legal and Administration Information page to the accounts.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the 'going concern' basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Designated funds comprise unrestricted funds that have been set aside by trustees for a particular purpose. The aim and use of the designated funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure reflects all amounts paid and accrued during the year. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates. All costs are allocated between the expenditure categories of the Statement of Financial Activities (SOFA) on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, support costs are apportioned on an appropriate basis.

Raising funds include the costs associated with printing the charity's annual calendar.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs represent costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include staff salaries, premises and other costs and governance costs which support the charity's activities. These costs have been allocated to expenditure on charitable activities.

1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Website costs	20% straight line
---------------	-------------------

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land	Nil
Health & Wellbeing Centre	2% straight line
K.I.N.D. SEED Centre & Outdoor classroom	2% straight line
Computers	25% straight line
Fixtures, fittings & equipment	15% reducing balance
Motor vehicles	25% reducing balance
Sports area	10% straight line

Any gain arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income for the year.

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies **(Continued)**

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies **(Continued)**

1.13 Taxation

The charity benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions. The charity is not able to recover Value Added Tax. Expenditure is recorded in the accounts inclusive of VAT.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

There are no critical accounting estimates or judgements included within these accounts.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023 £	2023 £	2023 £	2022 £	2022 £	2022 £
Donations and gifts	375,864	7,716	383,580	398,676	3,030	401,706
Donations and gifts						
Individuals	108,350	7,716	116,066	178,160	-	178,160
Companies	73,435	-	73,435	16,076	-	16,076
Trusts	41,338	-	41,338	45,009	-	45,009
Schools and church groups	20,736	-	20,736	7,085	-	7,085
Councils	-	-	-	3,470	-	3,470
Sponsorship of Calendar	-	-	-	-	3,030	3,030
Investors	11,712	-	11,712	13,899	-	13,899
Gift aid	22,134	-	22,134	27,633	-	27,633
Christmas appeal	90,426	-	90,426	94,158	-	94,158
Easter food programme	7,733	-	7,733	13,186	-	13,186
	375,864	7,716	383,580	398,676	3,030	401,706

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

4 Activities for generating funds

	Restricted fund 2023 £	Restricted fund 2022 £
Performance related grants	-	3,266
	<u> </u>	<u> </u>
Performance related grants		
The Heritage Lottery	-	3,266
	<u> </u>	<u> </u>
	<u> </u>	<u> </u>

5 Investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	9,245	976
	<u> </u>	<u> </u>

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

6 Other income

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Net gain on disposal of tangible fixed assets	1,239,737	-
Other income	2,071	1,467
	<u>1,241,808</u>	<u>1,467</u>

Other income of £2,071 (2022: £1,467) relates to a Feed-in Tariff (FIT) payment received from the charity's energy provider.

7 Raising funds

	Unrestricted funds	Restricted funds
	2023	2022
	£	£
<u>Fundraising</u>		
Other fundraising costs	2,754	4,199
	<u>2,754</u>	<u>4,199</u>

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

8 Charitable activities

	Centre activities 2023 £	Christmas appeal 2023 £	Crisis food programme 2023 £	Total 2023 £	Centre activities 2022 £	Christmas appeal 2022 £	Crisis food programme 2022 £	Total 2022 £
Staff costs	156,513	-	-	156,513	199,726	-	-	199,726
Depreciation and impairment	10,742	-	-	10,742	7,152	-	-	7,152
Project costs	83,060	-	-	83,060	49,241	-	-	49,241
Christmas Appeal	-	102,355	-	102,355	-	121,896	-	121,896
Easter food programme	-	-	7,733	7,733	-	-	13,185	13,185
Centre costs	35,743	-	-	35,743	28,261	-	-	28,261
	<u>286,058</u>	<u>102,355</u>	<u>7,733</u>	<u>396,146</u>	<u>284,380</u>	<u>121,896</u>	<u>13,185</u>	<u>419,461</u>
Grant funding of activities (see note 9)	10,000	-	-	10,000	-	-	-	-
Share of governance costs (see note 10)	5,813	-	-	5,813	5,924	-	-	5,924
	<u>301,871</u>	<u>102,355</u>	<u>7,733</u>	<u>411,959</u>	<u>290,304</u>	<u>121,896</u>	<u>13,185</u>	<u>425,385</u>
Analysis by fund								
Unrestricted funds	291,871	102,355	7,733	401,959	290,304	121,896	13,185	425,385
Restricted funds	10,000	-	-	10,000	-	-	-	-
	<u>301,871</u>	<u>102,355</u>	<u>7,733</u>	<u>411,959</u>	<u>290,304</u>	<u>121,896</u>	<u>13,185</u>	<u>425,385</u>
For the year ended 31 December 2022								
Unrestricted funds	<u>290,304</u>	<u>121,896</u>	<u>13,185</u>					<u>425,385</u>

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

8 Charitable activities

(Continued)

K.I.N.D. staff run the Centre activities and the Christmas Appeal.

Volunteers are an essential part of the Christmas Appeal and the work at the Centre.

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

9 Grants payable

	2023	2022
	£	£
Grants to individuals	10,000	-
	<u>10,000</u>	<u>-</u>
	<u><u>10,000</u></u>	<u><u>-</u></u>

10 Support costs

	Governance costs	2023	Governance costs	2022
	£	£	£	£
Independent examination fees	1,656	1,656	1,656	1,656
Accountancy	3,084	3,084	2,484	2,484
Legal and professional	570	570	1,000	1,000
Bank charges	503	503	784	784
	<u>5,813</u>	<u>5,813</u>	<u>5,924</u>	<u>5,924</u>
	<u><u>5,813</u></u>	<u><u>5,813</u></u>	<u><u>5,924</u></u>	<u><u>5,924</u></u>
Analysed between				
Charitable activities	5,813	5,813	5,924	5,924
	<u><u>5,813</u></u>	<u><u>5,813</u></u>	<u><u>5,924</u></u>	<u><u>5,924</u></u>

Total governance costs have been recharged to centre activities.

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or re-imbursed expenses from the charity during the year (2022: £Nil).

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

12 Employees

Number of employees

The average monthly number of persons employed by the company during the year was:

	2023	2022
	Number	Number
Administration	1	1
Environmental and Social Educational staff	4	6
	<u>5</u>	<u>7</u>

Employment costs

	2023	2022
	£	£
Wages and salaries	146,375	185,990
Social security costs	6,933	10,104
Other pension costs	3,205	3,632
	<u>156,513</u>	<u>199,726</u>

Included in wages is redundancy payments of £4,500 (2022: £6,000).

There were no employees whose annual remuneration was £60,000 or more (2022: none).

13 Other

	Unrestricted	Restricted
	funds	funds
	2023	2022
Net loss on disposal of tangible fixed assets	5,771	-
Welsh Church planning costs	-	9,209
	<u>5,771</u>	<u>9,209</u>

Welsh Church expenditure in the prior year relates to costs incurred for the planning stage of a potential new site for the Centre and has been 80% funded by The Heritage Lottery, this project came to an end in 2022.

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

14 Intangible fixed assets

	Website costs
	£
Cost	
At 1 January 2023 and 31 December 2023	14,900
	<hr/>
Amortisation and impairment	
At 1 January 2023	10,430
Amortisation charged for the year	2,980
	<hr/>
At 31 December 2023	13,410
	<hr/>
Carrying amount	
At 31 December 2023	1,490
	<hr/> <hr/>
At 31 December 2022	4,470
	<hr/> <hr/>

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

15 Tangible fixed assets

	Freehold land	Health & Wellbeing Centre	Fixtures, fittings & equipment	Computers	Motor Vehicles	KIND SEED Centre	Sports area	Total
	£	£	£	£	£	£	£	£
Cost								
At 1 January 2023	593,498	10,927	28,172	24,210	13,600	944,761	25,670	1,640,838
Additions	-	-	-	-	24,590	-	-	24,590
Disposals	(593,498)	(10,927)	(28,172)	(22,188)	(13,600)	(944,761)	(25,670)	(1,638,816)
At 31 December 2023	-	-	-	2,022	24,590	-	-	26,612
Depreciation and impairment								
At 1 January 2023	441,942	1,748	22,884	24,210	12,238	944,761	8,984	1,456,767
Depreciation charged in the year	-	219	793	-	4,183	-	2,567	7,762
Eliminated in respect of disposals	(441,942)	(1,967)	(23,677)	(22,188)	(12,324)	(944,761)	(11,551)	(1,458,410)
At 31 December 2023	-	-	-	2,022	4,097	-	-	6,119
Carrying amount								
At 31 December 2023	-	-	-	-	20,493	-	-	20,493
At 31 December 2022	151,556	9,178	5,288	-	1,361	-	16,686	184,069

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

16 Financial instruments	2023	2022
	£	£
Carrying amount of financial assets		
Debt instruments measured at amortised cost	1,977,244	674,917
	<u> </u>	<u> </u>
Carrying amount of financial liabilities		
Measured at amortised cost	5,135	4,750
	<u> </u>	<u> </u>

Financial assets measured at amortised cost includes other debtors, accrued income and cash balances.

Financial liabilities measured at amortised cost includes accruals and other creditors.

17 Debtors	2023	2022
	£	£
Amounts falling due within one year:		
Other debtors	22,135	27,634
Prepayments and accrued income	82,071	3,452
	<u> </u>	<u> </u>
	<u>104,206</u>	<u>31,086</u>

18 Creditors: amounts falling due within one year	2023	2022
	£	£
Other taxation and social security	3,041	3,185
Other creditors	635	610
Accruals and deferred income	4,500	4,140
	<u> </u>	<u> </u>
	<u>8,176</u>	<u>7,935</u>

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

19 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds			
	Income	Expenditure	Transfers	Balance at 1 January 2023	Income	Expenditure	Transfers	Balance at 31 December 2023
	£	£	£	£	£	£	£	£
Sponsorship of annual calendar	3,030	(4,199)	1,169	-	-	-	-	-
Heritage Lottery	3,266	(9,209)	5,943	-	-	-	-	-
Kellys Fund	-	-	-	-	7,716	(10,000)	2,284	-
	<u>6,296</u>	<u>(13,408)</u>	<u>7,112</u>	<u>-</u>	<u>7,716</u>	<u>(10,000)</u>	<u>2,284</u>	<u>-</u>

Sponsorship of annual calendar - contributions towards the calendar. Additional expenditure (2022: £1,169) for the calendar was funded out of unrestricted funds. In 2023 there were no restricted donations towards the calendar, it has been funded from unrestricted reserves.

Heritage Lottery - Grant funding towards the Welsh Church Project. This project came to an end in 2022.

Kelly's Fund - donations were collected in the year to support a former KIND employee who has been out of work due to health reasons. £2,284 has been funded from unrestricted reserves.

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

20 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 January 2022	Transfers	Balance at 1 January 2023	Transfers	Balance at 31 December 2023
	£	£	£	£	£
KIND SEED Centre and Health and Wellbeing Centre	80,000	(80,000)	-	-	-
Wages and salaries	205,000	(105,000)	100,000	60,000	160,000
Children's breaks and other projects	100,000	(100,000)	-	-	-
	<u>385,000</u>	<u>(285,000)</u>	<u>100,000</u>	<u>60,000</u>	<u>160,000</u>

The K.I.N.D. SEED Centre and Health and Wellbeing Centre fund was set up to provide essential maintenance and refurbishment of those buildings. This fund was released back to unrestricted funds in 2022 when the decision to sell the Centre was made.

The wages and salaries fund represents monies set aside which will be used in the event of a decrease in funding. This fund represent approximately one year's worth of wages costs. The amount held in this fund has been adjusted to reflect the total wages costs in 2023.

Children's breaks and other project fund previously included funds set aside to fund an 11 week out of school programme in the event of a decrease in funding, This fund was released back to unrestricted funds in the previous year as going forward K.I.N.D. will be 100% projects based and therefore the funds previously designated are no longer required.

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

21 Analysis of net assets between funds

	Unrestricted funds	Unrestricted designated funds	Restricted funds	Total	Unrestricted funds	Unrestricted designated funds	Restricted funds	Total
	2023	2023	2023	2023	2022	2022	2022	2022
	£	£	£	£	£	£	£	£
Fund balances at 31 December 2023 are represented by:								
Intangible fixed assets	1,490	-	-	1,490	4,470	-	-	4,470
Tangible assets	20,493	-	-	20,493	184,069	-	-	184,069
Current assets/(liabilities)	1,891,139	160,000	-	2,051,139	570,434	100,000	-	670,434
	<u>1,913,122</u>	<u>160,000</u>	<u>-</u>	<u>2,073,122</u>	<u>758,973</u>	<u>100,000</u>	<u>-</u>	<u>858,973</u>

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

22 Company limited by guarantee

K.I.N.D. is incorporated under the Companies Act as a company limited by guarantee. The liability of the members is limited to £1.

23 Related party transactions

Remuneration of key management personnel

	2023	2022
	£	£
Aggregate remuneration	34,157	32,436

Trustees donated £2,170 during the year (2022: £1,820)

There were no other related party transactions (2022: none).

24 Cash generated from operations

	2023	2022
	£	£
Surplus/(deficit) for the year	1,214,149	(31,378)
Adjustments for:		
Investment income recognised in statement of financial activities	(9,245)	(976)
Gain on disposal of tangible fixed assets	(1,233,966)	-
Depreciation, impairment of tangible fixed assets and amortisation of intangible fixed assets	10,742	7,152
Movements in working capital:		
(Increase)/decrease in debtors	(73,120)	13,902
Increase/(decrease) in creditors	241	(203)
Cash absorbed by operations	(91,199)	(11,503)

KIND

England & Wales - Charity number 518985

Accounts

Charity registration number 518985

Company registration number 02108184 (England and Wales)

K.I.N.D.

A COMPANY LIMITED BY GUARANTEE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Dr C P Arthur C C Davies P Scanlon M Wafer S Green
Secretary	M Wafer
Charity number	518985
Company number	02108184
Principal address	19 Back Canning Street Liverpool Merseyside L8 7PB
Independent examiner	Anita C Mason BA(Hons) BFP FCA BWM Tempest Suite 5.1 12 Tithebarn Street Liverpool L2 2DT
Bankers	Barclays Bank Plc Liverpool Branch 48B - 50 Lord Street Liverpool L2 1TD
Solicitors	Brabners LLP Horton House Exchange Flags Liverpool L2 3YL

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
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K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their annual report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities for the public benefit

The Charity was incorporated as a private company number 02108184, limited by guarantee, on 9 March 1987 and is ruled by its Memorandum and Articles of Association, although the Charity has existed since 1975.

Its principal object is to provide or assist in the provision of facilities for recreation and other leisure time occupations of children and young persons who are in conditions of need, hardship or distress by the provision of breaks or outings with the object of educating and assisting them to develop their physical, mental and spiritual well being in a caring, but structured and disciplined environment.

The charity depends significantly on the service of volunteers and on donations for its day to day running.

The major areas of activity each year are, broadly, the Residential Project, KIND SEED Centre, the Christmas Appeal and the provision of year round assistance to children and their families.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

2022 has been a very busy and full year working with children and families across our Merseyside community.

The Centre

The centre has looked, as ever, wonderful and thanks go to Don, Paul Dixon and Martin Swift for again ensuring that our grounds and bees are immaculate and a great place for our children and families to be.

Programmes

We ran a full 11 weeks of Out of School activities in 2022. All were fully booked and a wonderful time was had by all of the children. We also had a fantastic two weeks at the Red Ridge Outdoor Education Centre. As with all of our programmes, not only do our children have the opportunity of taking part in some amazing activities but also as important they are able to create some positive and happy memories of childhood.

Easter Food Programme

In 2022 we ran our second Easter Food Programme, providing over 200 wonderful, large food hampers to help cover the Easter holidays. The hampers were very well received by all of the families who commented on, not only the quantity, but also the quality of everything in the hamper.

Christmas Appeal

Our Christmas Appeal this year was the most expensive and we ended up spending in the region of £120,000. We worked with over 40 organisations across our community and reached out to thousands of unlucky children and their families with our traditional food hampers, toy parcels and clothing. Thanks to the amazing support of our donors we managed to give our children and families a Christmas to remember and not one to forget.

Practical Help

This is again something that is increasing and is due to the financial restrictions experienced by the Councils. This means that they have very little money to help families who need extra support like beds, white goods and clothing etc.

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2022

The Welsh Church

Sadly, we have had to completely withdraw from this project. The negativity and lack of any interest in this project from our City Council has meant that we have felt unable to continue. We wish whoever takes over the church the very best of luck.

Conclusion

KIND has again proven to be a lifeline for many, many families from across our community. Our staff team and volunteers have again risen to the demands and have continued with commitment, dedication and hard work to help those children and families in need. They, like our donors, are a real credit to the community that they serve.

Financial review

The charity's income for the year amounted to £407,415 (2021: £490,756). Total expenditure amounted to £438,793 (2021: £763,935). This has resulted in a deficit of £31,378 for the year (2021: deficit of £273,179).

Unrestricted funds (including designated funds) of the charity totalled £858,973 at 31 December 2022 (31 December 2021: £890,351) Restricted funds of the charity totalled £nil at 31 December 2022 (31 December 2021: £nil).

Although the balance sheet shows that there were total unrestricted funds (excluding designated funds) of £758,973 at 31 December 2022, £188,539 of this represents fixed assets, none of which is available to the trustees to defray ongoing running costs. This leaves £570,434 free spendable reserves. The Designated Fund of £100,000 represents funds set aside out of unrestricted funds for spending on wages and salaries in the event of a sudden loss of income.

KIND is a traditional charity which relies solely on the generosity of its friends and supporters in order to provide its much needed services. In order to ensure that these services would continue in a downturn in donations the Charity is aiming to have a minimum of six months' of unrestricted running costs in free reserves. The charity receives no central or local government funding and is still one of the few remaining charities that does not charge for its services and programmes.

Risk management

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to manage exposure to those risks.

For a small charity risk management is an essential part of planning. KIND is very fortunate because it has a solicitor and numerous Trustees on its board who are used to dealing with large companies. Financially the charity is extremely well regulated and the monthly reconciliation of accounts ensures that any financial difficulties are brought to the attention of the Board very quickly. KIND staff have regular training to ensure that they are aware of the latest safeguarding issues and other health and safety issues that may impinge upon our work. As a small charity I feel that we are doing our best to ensure that any risk is kept to a minimum.

Plans for the future

2023 will see some major changes at the Charity. As we approach our 50th Anniversary, we will be looking to downsize the Charity in respect of not owning our own centre. Instead we will be working with the partners that we have developed over the years to deliver services and activities in a new and exciting way. We are working in 2023 to develop these new ideas, which will hopefully all be up and running by the end of the year. KIND's priority and efforts will, as always be geared towards ensuring that those children and families in need will be supported. We will aim to ensure that we will continue to make a real difference in many, many young lives by ensuring that our new developments meet these aims.

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2022

Structure, governance and management

The charity is a company limited by guarantee. The liability in respect of the guarantee as set out in the memorandum, is limited to £1 per member of the company.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Dr C P Arthur
C C Davies
P Scanlon
M Wafer
S Green

Appointment of trustees

Trustee recruitment remains a priority for the Board, who are keen to recruit new trustees with skills and qualities that will enhance the performance of the charity. The Board are also intending that there is a more inclusive trustee base. Like all smaller charities, KIND is constantly striving to strengthen its Trustee board. We have a very good core of trustees who have been with the organisation for a long time. But we are constantly looking to recruit new trustees to help strengthen the board.

The Charity is registered by the Charity Commissioners for England and Wales, registration number 518985. The number of trustees of the Board shall not be less than 5 and not more than 12. The Board may from time to time appoint any member of the Association as a trustee to fill a casual vacancy or by way of addition to the Board. Any member so appointed shall retain this office only until the next Annual General Meeting, but he shall then be eligible for re-election. He shall not be taken into account in determining the members of the Board who are to retire by rotation at such meetings. The trustees met on a regular basis throughout the year.

Trustee induction and training

All potential trustees are offered the opportunity to have a face-to-face discussion with both Stephen our CEO and Peter our Chair of Trustees before they make the final decision to join or not. Once they have agreed to become Trustees there is an induction process and all Trustees will be required to have a DBS certificate.

Organisation

Day-to-day decision-making is delegated to the Chief Executive Officer, Stephen Yip. Decisions regarding the long term strategy of the charity are approved by the board of trustees.

The remuneration arrangements for all staff are reviewed annually by the Trustees. The Trustees have historically looked at wages paid within our sector and have decided that our wage scales, because of the nature of our work, are both competitive and fair. As a charity we feel that we offer salaries that are commensurate with duties and responsibilities.

Asset cover for funds

Notes 3 to 11 set out income and expenditure attributable to the various funds and a description of the trusts. These assets are sufficient to meet the charity's obligations on a fund by fund basis.

Small company provisions

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

The trustees' report was approved by the Board of Trustees.

Dr C P Arthur

Trustee

Dated: 26 May 2023

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees, who are also the directors of K.I.N.D. for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Companies Act 2006. 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.

**K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF K.I.N.D.**

I report to the trustees on my examination of the accounts of K.I.N.D. (the charity) for the year ended 31 December 2022.

This report is made solely to the charity's trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My examination 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 examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charity (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 financial statements of the charity 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 financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all 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 the ICAEW, 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 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 financial statements to be reached.

Anita C Mason BA(Hons) BFP FCA

BWM
Tempest
Suite 5.1
12 Tithebarn Street
Liverpool
L2 2DT

Dated: 31 May 2023

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2022

Current financial year

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
Income from:					
Donations and legacies	3	398,676	3,030	401,706	473,134
Charitable activities	4	-	3,266	3,266	15,672
Investments	5	976	-	976	775
Other income	6	1,467	-	1,467	1,175
Total income		401,119	6,296	407,415	490,756
Expenditure on:					
Raising funds	7	-	4,199	4,199	4,850
Charitable activities	8	425,385	-	425,385	452,958
Other	12	-	9,209	9,209	306,127
Total expenditure		425,385	13,408	438,793	763,935
Net income/(expenditure)		(24,266)	(7,112)	(31,378)	(273,179)
Transfers between funds	18	(7,112)	7,112	-	-
Net movement in funds		(31,378)	-	(31,378)	(273,179)
Fund balances at 1 January 2022		890,351	-	890,351	1,163,530
Fund balances at 31 December 2022		858,973	-	858,973	890,351

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

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2022

Prior financial year

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
<u>Income from:</u>				
Donations and legacies	3	469,814	3,320	473,134
Activities for generating funds	4	-	15,672	15,672
Investments	5	775	-	775
Other income	6	1,175	-	1,175
Total income		471,764	18,992	490,756
<u>Expenditure on:</u>				
Raising funds	7	-	4,850	4,850
Charitable activities	8	452,958	-	452,958
Other	12	-	306,127	306,127
Total expenditure		452,958	310,977	763,935
Net (expenditure)/income		18,806	(291,985)	(273,179)
Transfers between funds	18	(4,988)	4,988	-
Net movement in funds		13,818	(286,997)	(273,179)
Fund balances at 1 January 2021		876,533	286,997	1,163,530
Fund balances at 31 December 2021		890,351	-	890,351

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

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
BALANCE SHEET
AS AT 31 DECEMBER 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Intangible assets	13		4,470		7,450
Tangible assets	14		184,069		188,241
			<u>188,539</u>		<u>195,691</u>
Current assets					
Debtors	16	31,086		44,988	
Cash at bank and in hand		647,283		657,810	
		<u>678,369</u>		<u>702,798</u>	
Creditors: amounts falling due within one year	17	<u>(7,935)</u>		<u>(8,138)</u>	
Net current assets			<u>670,434</u>		<u>694,660</u>
Total assets less current liabilities			<u>858,973</u>		<u>890,351</u>
Income funds					
Restricted funds	18		-		-
<u>Unrestricted funds</u>					
Designated funds	19	100,000		385,000	
General unrestricted funds		758,973		505,351	
			<u>858,973</u>		<u>890,351</u>
			<u>858,973</u>		<u>890,351</u>

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
BALANCE SHEET (CONTINUED)
AS AT 31 DECEMBER 2022

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2022.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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.

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

The financial statements were approved by the Trustees on 26 May 2023

C C Davies
Trustee

Company Registration No. 02108184

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	24		(11,503)		21,067
Investing activities					
Interest received		976		776	
Net cash generated from investing activities					
			976		776
Net (decrease)/increase in cash and cash equivalents					
			(10,527)		21,843
Cash and cash equivalents at beginning of year			657,810		635,967
Cash and cash equivalents at end of year			<u>647,283</u>		<u>657,810</u>

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Company information

K.I.N.D. is a UK Registered Charity and a Company Limited by Guarantee. The registered office address can be found on the Legal and Administration Information page to the accounts.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the 'going concern' basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Designated funds comprise unrestricted funds that have been set aside by trustees for a particular purpose. The aim and use of the designated funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure reflects all amounts paid and accrued during the year. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates. All costs are allocated between the expenditure categories of the Statement of Financial Activities (SOFA) on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, support costs are apportioned on an appropriate basis.

Raising funds include the costs associated with printing the charity's annual calendar.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs represent costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include staff salaries, premises and other costs and governance costs which support the charity's activities. These costs have been allocated to expenditure on charitable activities.

1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Website costs	20% straight line
---------------	-------------------

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land	Nil
Health & Wellbeing Centre	2% straight line
K.I.N.D. SEED Centre & Outdoor classroom	2% straight line
Computers	25% straight line
Fixtures, fittings & equipment	15% reducing balance
Motor vehicles	25% reducing balance
Sports area	10% straight line

Any gain arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income for the year.

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies **(Continued)**

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.13 Taxation

The charity benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions. The charity is not able to recover Value Added Tax. Expenditure is recorded in the accounts inclusive of VAT.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	398,676	3,030	401,706	440,078	3,320	443,398
Grants receivable	-	-	-	29,736	-	29,736
	<u>398,676</u>	<u>3,030</u>	<u>401,706</u>	<u>469,814</u>	<u>3,320</u>	<u>473,134</u>
Donations and gifts						
Individuals	178,160	-	178,160	114,093	-	114,093
Companies	16,076	-	16,076	28,521	-	28,521
Trusts	45,010	-	45,010	76,625	-	76,625
Schools and church groups	7,085	-	7,085	3,930	-	3,930
Councils	3,470	-	3,470	39,600	-	39,600
Sponsorship of Calendar	-	3,030	3,030	-	3,320	3,320
Investors	13,899	-	13,899	14,120	-	14,120
Gift aid	27,633	-	27,633	30,923	-	30,923
Christmas appeal	94,158	-	94,158	86,447	-	86,447
Awards For All	-	-	-	5,800	-	5,800
Easter/Crisis food programme	13,185	-	13,185	40,019	-	40,019
	<u>398,676</u>	<u>3,030</u>	<u>401,706</u>	<u>440,078</u>	<u>3,320</u>	<u>443,398</u>
Grants receivable for core activities						
Job Retention Scheme	-	-	-	29,736	-	29,736
	<u>-</u>	<u>-</u>	<u>-</u>	<u>29,736</u>	<u>-</u>	<u>29,736</u>

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

4 Activities for generating funds

	Restricted fund 2022 £	Restricted fund 2021 £
Performance related grants	3,266	15,672
	<u>3,266</u>	<u>15,672</u>
Performance related grants		
The Heritage Lottery	3,266	15,672
	<u>3,266</u>	<u>15,672</u>
	<u>3,266</u>	<u>15,672</u>

5 Investments

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Interest receivable	976	775
	<u>976</u>	<u>775</u>

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

6 Other income

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Other income	1,467	1,175
	<u> </u>	<u> </u>

Other income of £1,467 (2021: £1,175) relates to a Feed-in Tariff (FIT) payment received from the charity's energy provider.

7 Raising funds

	Restricted funds	Restricted funds
	2022	2021
	£	£
<u>Fundraising</u>		
Other fundraising costs	4,199	4,850
	<u> </u>	<u> </u>
	<u>4,199</u>	<u>4,850</u>

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

8 Charitable activities

	Centre activities 2022 £	Christmas appeal 2022 £	Crisis food programme 2022 £	Total 2022 £	Centre activities 2021 £	Christmas appeal 2021 £	Crisis food programme 2021 £	Total 2021 £
Staff costs	199,726	-	-	199,726	202,810	-	-	202,810
Depreciation and impairment	7,152	-	-	7,152	8,099	-	-	8,099
Project and centre costs	77,502	-	-	77,502	85,498	-	-	85,498
Christmas Appeal	-	121,896	-	121,896	-	94,574	-	94,574
Easter/Crisis food programme	-	-	13,185	13,185	-	-	56,641	56,641
	<u>284,380</u>	<u>121,896</u>	<u>13,185</u>	<u>419,461</u>	<u>296,407</u>	<u>94,574</u>	<u>56,641</u>	<u>447,622</u>
Share of governance costs (see note 9)	5,924	-	-	5,924	5,336	-	-	5,336
	<u>290,304</u>	<u>121,896</u>	<u>13,185</u>	<u>425,385</u>	<u>301,743</u>	<u>94,574</u>	<u>56,641</u>	<u>452,958</u>
Analysis by fund								
Unrestricted funds	<u>290,304</u>	<u>121,896</u>	<u>13,185</u>	<u>425,385</u>	<u>301,743</u>	<u>94,574</u>	<u>56,641</u>	<u>452,958</u>
For the year ended 31 December 2021								
Unrestricted funds	<u>301,743</u>	<u>94,574</u>	<u>56,641</u>					<u>452,958</u>

K.I.N.D. staff run the Centre activities and the Christmas Appeal.

Volunteers are an essential part of the Christmas Appeal and the work at the Centre.

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

9 Support costs	Governance costs	2022	Governance costs	2021
	£	£	£	£
Independent examination fees	1,656	1,656	1,507	1,507
Accountancy	2,484	2,484	2,261	2,261
Legal and professional	1,000	1,000	514	514
Bank charges	784	784	1,054	1,054
	<u>5,924</u>	<u>5,924</u>	<u>5,336</u>	<u>5,336</u>
Analysed between				
Charitable activities	<u>5,924</u>	<u>5,924</u>	<u>5,336</u>	<u>5,336</u>

Total governance costs have been recharged to centre activities.

Governance costs includes payments to the accountants of £1,656 (2021: £1,507) for independent examination fees and £2,484 (2021: £2,261) for accountancy services.

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or re-imbursed expenses from the charity during the year (2021: £Nil).

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

11 Employees

Number of employees

The average monthly number of persons employed by the company during the year was:

	2022	2021
	Number	Number
Administration	1	1
Environmental and Social Educational staff	6	7
	<u>7</u>	<u>8</u>

Employment costs

	2022	2021
	£	£
Wages and salaries	185,990	188,453
Social security costs	10,104	10,775
Other pension costs	3,632	3,582
	<u>199,726</u>	<u>202,810</u>

Included in wages is redundancy payments of £6,000 (2021: £nil).

There were no employees whose annual remuneration was £60,000 or more (2021: none).

12 Other

	Restricted	Restricted
	funds	funds
	£	
	2022	2021
Welsh Church planning costs	<u>9,209</u>	<u>306,127</u>

Welsh Church expenditure relates to costs incurred over the last 3 years for the planning stage of a potential new site for the Centre and has been 80% funded by The Heritage Lottery. Expenditure has previously been held as a prepayment with the hope of capitalising in the future but as discussed in the Trustees' report, this project has run into difficulties and therefore all costs incurred to date have been allocated to expenditure.

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

13 Intangible fixed assets

	Website costs
	£
Cost	
At 1 January 2022 and 31 December 2022	14,900
	<hr/>
Amortisation and impairment	
At 1 January 2022	7,450
Amortisation charged for the year	2,980
	<hr/>
At 31 December 2022	10,430
	<hr/>
Carrying amount	
At 31 December 2022	4,470
	<hr/> <hr/>
At 31 December 2021	7,450
	<hr/> <hr/>

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

14 Tangible fixed assets

	Freehold land	Health & Wellbeing Centre	Fixtures, fittings & equipment	Computers	Motor Vehicles	KIND SEED Centre	Sports area	Total
	£	£	£	£	£	£	£	£
Cost								
At 1 January 2022	593,498	10,927	28,172	24,210	13,600	944,761	25,670	1,640,838
At 31 December 2022	593,498	10,927	28,172	24,210	13,600	944,761	25,670	1,640,838
Depreciation and impairment								
At 1 January 2022	441,942	1,530	21,951	24,210	11,785	944,761	6,417	1,452,596
Depreciation charged in the year	-	219	933	-	454	-	2,567	4,173
At 31 December 2022	441,942	1,749	22,884	24,210	12,239	944,761	8,984	1,456,769
Carrying amount								
At 31 December 2022	151,556	9,178	5,288	-	1,361	-	16,686	184,069
At 31 December 2021	151,556	9,397	6,220	-	1,815	-	19,253	188,241

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

14 Tangible fixed assets **(Continued)**

Land and buildings, previously capitalised, include expenditure in respect of improvements to two leasehold properties - the KIND SEED Centre and the Health and Wellbeing Centre - which are built upon leasehold land owned by Liverpool City Council.

During a previous year the charity purchased the freehold to the land for the Health and Wellbeing Centre and the KIND SEED Centre from Liverpool City Council.

The leasehold improvements of both the Health and Wellbeing Centre and the KIND SEED Centre had been fully depreciated over the term of the lease and currently have a net book value of £nil.

15 Financial instruments	2022	2021
	£	£
Carrying amount of financial assets		
Debt instruments measured at amortised cost	674,917	699,446
	<u> </u>	<u> </u>
Carrying amount of financial liabilities		
Measured at amortised cost	4,750	4,489
	<u> </u>	<u> </u>

Financial assets measured at amortised cost includes other debtors, accrued income and cash balances.

Financial liabilities measured at amortised cost includes accruals and other creditors.

16 Debtors	2022	2021
	£	£
Amounts falling due within one year:		
Other debtors	27,634	30,923
Prepayments and accrued income	3,452	14,065
	<u> </u>	<u> </u>
	<u>31,086</u>	<u>44,988</u>

17 Creditors: amounts falling due within one year	2022	2021
	£	£
Other taxation and social security	3,185	3,649
Other creditors	610	721
Accruals and deferred income	4,140	3,768
	<u> </u>	<u> </u>
	<u>7,935</u>	<u>8,138</u>

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2021	Movement in funds			Balance at 1 January 2022	Movement in funds			Balance at 31 December 2022
		Income	Expenditure	Transfers		Income	Expenditure	Transfers	
	£	£	£	£	£	£	£	£	£
Sponsorship of annual calendar	-	3,320	(4,850)	1,530	-	3,030	(4,199)	1,169	-
Heritage Lottery	286,997	15,672	(306,127)	3,458	-	3,266	(9,209)	5,943	-
	<u>286,997</u>	<u>18,992</u>	<u>(310,977)</u>	<u>4,988</u>	<u>-</u>	<u>6,296</u>	<u>(13,408)</u>	<u>7,112</u>	<u>-</u>

Sponsorship of annual calendar - contributions towards the calendar. Additional expenditure of £1,169 (2021: £1,530) for the calendar was funded out of unrestricted funds.

Heritage Lottery - Grant funding towards the Welsh Church Project. 10% plus any VAT on expenditure is to be funded by the charity, £5,943 (2021: £3,458) has been funded from unrestricted funds.

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

19 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 January 2021	Transfers	Balance at 1 January 2022	Transfers	Balance at 31 December 2022
	£	£	£	£	£
KIND SEED Centre and Health and Wellbeing Centre	80,000	-	80,000	(80,000)	-
Wages and salaries	119,622	85,378	205,000	(105,000)	100,000
Children's breaks and other projects	47,500	52,500	100,000	(100,000)	-
The Welsh Church project	206,616	(206,616)	-	-	-
	<u>453,738</u>	<u>(68,738)</u>	<u>385,000</u>	<u>(285,000)</u>	<u>100,000</u>

The K.I.N.D. SEED Centre and Health and Wellbeing Centre fund was set up to provide essential maintenance and refurbishment of those buildings. As the Centre is in the process of being sold post year end, these funds have been released back into general unrestricted funds at the year end.

The wages and salaries fund represents monies set aside which will be used in the event of a decrease in funding. This fund represent approximately one year's worth of wages costs. Due to the charity downsizing in the current year, the amount held in this fund has been adjusted to reflect this and the excess funds have been released back to general unrestricted funds.

Children's breaks and other project fund previously included funds set aside to fund an 11 week out of school programme in the event of a decrease in funding, Going forward K.I.N.D. will be 100% projects based and therefore the funds previously designated are no longer required and have been released back to general unrestricted funds.

A few years ago K.I.N.D. was successful with their application to the Heritage Lottery, to renovate the 157 year-old former Welsh Presbyterian Church on Princes Road that is now completely derelict, into a vibrant, sustainable and environmentally friendly centre for the whole community. Up until 2021, any available funds had been set aside for this project. As mentioned in the Trustees' report and note 12, this project has run into some difficulties and the designated funds have been released back to unrestricted funds in the prior year for future projects.

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

20 Analysis of net assets between funds

	Unrestricted funds	Unrestricted designated funds	Restricted funds	Total	Unrestricted funds	Unrestricted designated funds	Restricted funds	Total
	2022	2022	2022	2022	2021	2021	2021	2021
	£	£	£	£	£	£	£	£
Fund balances at 31 December 2022 are represented by:								
Intangible fixed assets	4,470	-	-	4,470	7,450	-	-	7,450
Tangible assets	184,069	-	-	184,069	188,241	-	-	188,241
Current assets/(liabilities)	570,434	100,000	-	670,434	309,660	385,000	-	694,660
	<u>758,973</u>	<u>100,000</u>	<u>-</u>	<u>858,973</u>	<u>505,351</u>	<u>385,000</u>	<u>-</u>	<u>890,351</u>

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

21 Company limited by guarantee

K.I.N.D. is incorporated under the Companies Act as a company limited by guarantee. The liability of the members is limited to £1.

22 Events after the reporting date

As noted in the trustees' report, the charity is in the process of downsizing and selling their current premises. The charity will continue to operate and are looking forward to delivering services and activities in a new and exciting way.

23 Related party transactions

Remuneration of key management personnel

	2022	2021
	£	£
Aggregate remuneration	32,436	25,350
	<u> </u>	<u> </u>

Trustees donated £1,820 during the year (2021: £5,033)

There were no other related party transactions (2021: none).

24 Cash generated from operations

	2022	2021
	£	£
Deficit for the year	(31,378)	(273,179)
Adjustments for:		
Investment income recognised in statement of financial activities	(976)	(775)
Depreciation, impairment of tangible fixed assets and amortisation of intangible fixed assets	7,152	8,099
Movements in working capital:		
Decrease in debtors	13,902	285,478
(Decrease)/increase in creditors	(203)	1,444
	<u> </u>	<u> </u>
Cash (absorbed by)/generated from operations	<u>(11,503)</u>	<u>21,067</u>

KIND

England & Wales - Charity number 518985

Accounts

Charity Registration No. 518985

Company Registration No. 02108184 (England and Wales)

K.I.N.D.

A COMPANY LIMITED BY GUARANTEE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Dr C P Arthur C C Davies P Scanlon M Wafer S Green
Chief Executive Officer	S Yip
Charity number	518985
Company number	02108184
Registered office	19 Back Canning Street Liverpool Merseyside L8 7PB
Independent examiner	Mr Peter Taaffe FCA CTA DChA Tempest Suite 5.1 12 Tithebarn Street Liverpool L2 2DT
Bankers	Barclays Bank Plc Liverpool Branch 48B - 50 Lord Street Liverpool L2 1TD
Solicitors	Brabners LLP Horton House Exchange Flags Liverpool L2 3YL

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
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K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their report and financial statements for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities for the public benefit

The Charity was incorporated as a private company number 02108184, limited by guarantee, on 9 March 1987 and is ruled by its Memorandum and Articles of Association, although the Charity has existed since 1975.

Its principal object is to provide or assist in the provision of facilities for recreation and other leisure time occupations of children and young persons who are in conditions of need, hardship or distress by the provision of breaks or outings with the object of educating and assisting them to develop their physical, mental and spiritual well being in a caring, but structured and disciplined environment.

The charity depends significantly on the service of volunteers and on donations for its day to day running.

The major areas of activity each year are, broadly, the Residential Project, KIND SEED Centre, the Christmas Appeal and the provision of year round assistance to children and their families.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

2021 has been another year of uncertainty and change. Again, our team has risen to the demands and adjusted our services to carry on supporting and meeting the needs of our children and families.

The Centre

We didn't have children visit the Centre until Easter and then we were fully booked until the Christmas break. The team again followed all Covid advice to keep our children, staff and families as safe as possible. Thanks again to Don, Paul Dixon and Martin Swift our beekeeper for ensuring that our garden and pond areas looked wonderful.

Programmes

We ran our Easter Club and then were fortunate enough to run all of our Out of School programme. We were also able to run our education schools programme for the majority of the year after Easter. The staff team, led by Stephen and including Trish, Kayleigh, Dave, Don, Indi, Leanne, Roisin, Amie and Erin have worked extremely hard in very difficult circumstances to ensure that our children and families have had the best services from the Charity to meet their needs. Please keep updated with everything on our website and Facebook – these are constantly updated.

Crisis Food Programme

We again undertook our Crisis Food Programme from February to March in order to support children and families who were really struggling during the lockdown. As in 2020, we also included education packs for the children. We again provided support for between 150-200 families each week, providing them with wonderful food packs which included fresh fruit and veg, a meat pack, free range eggs, bread, cheese and over 50 other items. The project again reached out to over 9,000 disadvantaged children and adults from across our Merseyside community. We worked through a variety of other organisations to ensure that we reached those families most in need.

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2021

Christmas Appeal

This year we packed and distributed 1500 family sized Christmas food hampers and over 400 toy and clothing packs. Working through a variety of organisations and individuals who referred families in need, we were able to make Christmas a very special and happy time for thousands of children and adults from across our community.

Practical Help

2021 has seen an increased demand for this form of support and again as a charity we have risen to that demand.

The Welsh Church

Plans are still progressing for the rescue and renovation of the derelict Welsh Church in Liverpool 8. We are still working closely with Merseyside Buildings Preservation Trust and Heritage Lottery. However, we are experiencing difficulties with Liverpool City Council, who have been very hard to work with and do not share our vision or optimism for the building. The negativity and lack of response has been very disheartening.

Conclusion

The Board and myself have gone through some very difficult times this year and we can only imagine what some of the families that KIND supports have been going through. However, our staff team need to be applauded and their efforts recognised by all in our city for their continuing commitment, dedication and hard work in supporting children and families in need from within our community. They are a real credit and we are proud to be a part of the same team.

Financial review

The charity's income for the year amounted to £490,756 (2020: £776,913). Total expenditure amounted to £763,935 (2020: £438,008). This has resulted in a deficit of £273,179 for the year (2020: surplus of £338,905).

Unrestricted funds (including designated funds) of the charity totalled £890,351 at 31 December 2021 (31 December 2020: £876,533). Restricted funds of the charity totalled £nil at 31 December 2021 (31 December 2020: £286,997).

Although the balance sheet shows that there were total unrestricted funds (excluding designated funds) of £505,351 at 31 December 2021, £195,691 of this represents fixed assets, none of which is available to the trustees to defray ongoing running costs. This leaves £309,660 free spendable reserves. The Designated Fund of £385,000 represents funds set aside out of unrestricted funds for spending on building maintenance, school activities, salaries and future projects.

KIND is a traditional charity which relies solely on the generosity of its friends and supporters in order to provide its much needed services. In order to ensure that these services would continue in a downturn in donations the Charity is aiming to have a minimum of six months' of unrestricted running costs in free reserves. The charity receives no central or local government funding and is still one of the few remaining charities that does not charge for its services and programmes.

Risk management

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to manage exposure to those risks.

For a small charity risk management is an essential part of planning. KIND is very fortunate because it has a solicitor and numerous Trustees on its board who are used to dealing with large companies. Financially the charity is extremely well regulated and the monthly reconciliation of accounts ensures that any financial difficulties are brought to the attention of the Board very quickly. KIND staff have regular training to ensure that they are aware of the latest safeguarding issues and other health and safety issues that may impinge upon our work. As a small charity I feel that we are doing our best to ensure that any risk is kept to a minimum.

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2021

Structure, governance and management

The charity is a company limited by guarantee. The liability in respect of the guarantee as set out in the memorandum, is limited to £1 per member of the company.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Dr C P Arthur
C C Davies
P Scanlon
M Wafer
S Green

Appointment of trustees

Trustee recruitment remains a priority for the Board, who are keen to recruit new trustees with skills and qualities that will enhance the performance of the charity. The Board are also intending that there is a more inclusive trustee base. Like all smaller charities, KIND is constantly striving to strengthen its Trustee board. We have a very good core of trustees who have been with the organisation for a long time. But we are constantly looking to recruit new trustees to help strengthen the board.

The Charity is registered by the Charity Commissioners for England and Wales, registration number 518985. The number of trustees of the Board shall not be less than 5 and not more than 12. The Board may from time to time appoint any member of the Association as a trustee to fill a casual vacancy or by way of addition to the Board. Any member so appointed shall retain this office only until the next Annual General Meeting, but he shall then be eligible for re-election. He shall not be taken into account in determining the members of the Board who are to retire by rotation at such meetings. The trustees met on a regular basis throughout the year.

Trustee induction and training

All potential trustees are offered the opportunity to have a face-to-face discussion with both Stephen our CEO and Peter our Chair of Trustees before they make the final decision to join or not. Once they have agreed to become Trustees there is an induction process and all Trustees will be required to have a DBS certificate.

Organisation

Day-to-day decision-making is delegated to the Chief Executive Officer, Stephen Yip. Decisions regarding the long term strategy of the charity are approved by the board of trustees.

The remuneration arrangements for all staff are reviewed annually by the Trustees. The Trustees have historically looked at wages paid within our sector and have decided that our wage scales, because of the nature of our work, are both competitive and fair. They have always increased wages in line with inflation and as a charity we feel that we offer salaries that are commensurate with duties and responsibilities.

Asset cover for funds

Notes 3 to 11 set out income and expenditure attributable to the various funds and a description of the trusts. These assets are sufficient to meet the charity's obligations on a fund by fund basis.

Small company provisions

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

The trustees' report was approved by the Board of Trustees.

Dr C P Arthur

Trustee

Dated: 28 June 2022

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees, who are also the directors of K.I.N.D. for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Companies Act 2006. 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.

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF K.I.N.D.

I report to the trustees on my examination of the accounts of K.I.N.D. (the charity) for the year ended 31 December 2021.

This report is made solely to the charity's trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My examination 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 examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charity (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 financial statements of the charity 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 financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all 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 the ICAEW, 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 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 financial statements to be reached.

Mr Peter Taaffe FCA CTA DChA

BWM
Chartered Accountants
Suite 5.1
12 Tithebarn Street
Liverpool
L2 2DT

Dated: 5 July 2022

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2021

Current financial year

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
<u>Income from:</u>					
Donations and legacies	3	469,814	3,320	473,134	572,408
Charitable activities	4	-	15,672	15,672	201,895
Investments	5	775	-	775	1,384
Other income	6	1,175	-	1,175	1,226
Total income		471,764	18,992	490,756	776,913
<u>Expenditure on:</u>					
Raising funds	7	-	4,850	4,850	4,899
Charitable activities	8	452,958	-	452,958	433,109
Other	12	-	306,127	306,127	-
Total expenditure		452,958	310,977	763,935	438,008
Net income/(expenditure)		18,806	(291,985)	(273,179)	338,905
Transfers between funds	18	(4,988)	4,988	-	-
Net movement in funds		13,818	(286,997)	(273,179)	338,905
Fund balances at 1 January 2021		876,533	286,997	1,163,530	824,625
Fund balances at 31 December 2021		890,351	-	890,351	1,163,530

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

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2021

Prior financial year

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
<u>Income from:</u>				
Donations and legacies	3	568,268	4,140	572,408
Activities for generating funds	4	-	201,895	201,895
Investments	5	1,384	-	1,384
Other income	6	1,226	-	1,226
Total income		570,878	206,035	776,913
<u>Expenditure on:</u>				
Raising funds	7	-	4,899	4,899
Charitable activities	8	433,109	-	433,109
Total expenditure		433,109	4,899	438,008
Net (expenditure)/income		137,769	201,136	338,905
Transfers between funds	18	(57,401)	57,401	-
Net movement in funds		80,368	258,537	338,905
Fund balances at 1 January 2020		796,165	28,460	824,625
Fund balances at 31 December 2020		876,533	286,997	1,163,530

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

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Intangible assets	13		7,450		10,430
Tangible assets	14		188,241		193,361
			<u>195,691</u>		<u>203,791</u>
Current assets					
Debtors	15	44,988		330,466	
Cash at bank and in hand		657,810		635,967	
		<u>702,798</u>		<u>966,433</u>	
Creditors: amounts falling due within one year	17	(8,138)		(6,694)	
Net current assets			<u>694,660</u>		<u>959,739</u>
Total assets less current liabilities			<u><u>890,351</u></u>		<u><u>1,163,530</u></u>
Income funds					
Restricted funds	18		-		286,997
<u>Unrestricted funds</u>					
Designated funds	20	385,000		453,738	
General unrestricted funds		505,351		422,795	
		<u>890,351</u>		<u>876,533</u>	
			<u><u>890,351</u></u>		<u><u>1,163,530</u></u>

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
BALANCE SHEET (CONTINUED)
AS AT 31 DECEMBER 2021

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2021.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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.

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

The financial statements were approved by the Trustees on 28 June 2022

C C Davies
Trustee

Company Registration No. 02108184

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Cash flows from operating activities					
Cash generated from operations	23		21,067		80,722
Investing activities					
Purchase of tangible fixed assets		-		(1,200)	
Interest received		776		1,383	
Net cash generated from investing activities			776		183
Net increase in cash and cash equivalents			21,843		80,905
Cash and cash equivalents at beginning of year			635,967		555,062
Cash and cash equivalents at end of year			657,810		635,967

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

Company information

K.I.N.D. is a UK Registered Charity and a Company Limited by Guarantee. The registered office address can be found on the Legal and Administration Information page to the accounts.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts and as detailed in the Trustees' report the Trustees have considered the impact of Covid-19 on the charity and the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the 'going concern' basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Designated funds comprise unrestricted funds that have been set aside by trustees for a particular purpose. The aim and use of the designated funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure reflects all amounts paid and accrued during the year. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates. All costs are allocated between the expenditure categories of the Statement of Financial Activities (SOFA) on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, support costs are apportioned on an appropriate basis.

Raising funds include the costs associated with printing the charity's annual calendar.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs represent costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include staff salaries, premises and other costs and governance costs which support the charity's activities. These costs have been allocated to expenditure on charitable activities.

1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Website costs	20% straight line
---------------	-------------------

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land	Nil
Health & Wellbeing Centre	2% straight line
K.I.N.D. SEED Centre & Outdoor classroom	2% straight line
Computers	25% straight line
Fixtures, fittings & equipment	15% reducing balance
Motor vehicles	25% reducing balance
Sports area	10% straight line

Any gain arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income for the year.

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies **(Continued)**

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies **(Continued)**

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.13 Taxation

The charity benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions. The charity is not able to recover Value Added Tax. Expenditure is recorded in the accounts inclusive of VAT.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Donations and gifts	440,078	3,320	443,398	497,861	4,140	502,001
Grants receivable	29,736	-	29,736	70,407	-	70,407
	<u>469,814</u>	<u>3,320</u>	<u>473,134</u>	<u>568,268</u>	<u>4,140</u>	<u>572,408</u>
Donations and gifts						
Individuals	114,093	-	114,093	160,314	-	160,314
Companies	28,521	-	28,521	32,990	-	32,990
Trusts	76,625	-	76,625	51,849	-	51,849
Schools and church groups	3,930	-	3,930	15,221	-	15,221
Councils	39,600	-	39,600	17,975	-	17,975
Sponsorship of 2022 Calendar	-	3,320	3,320	-	4,140	4,140
Investors	14,120	-	14,120	15,053	-	15,053
Gift aid	30,923	-	30,923	40,145	-	40,145
Christmas appeal	86,447	-	86,447	90,236	-	90,236
Awards For All	5,800	-	5,800	-	-	-
Crisis food programme	40,019	-	74,078	74,078	-	74,078
	<u>440,078</u>	<u>3,320</u>	<u>443,398</u>	<u>497,861</u>	<u>4,140</u>	<u>502,001</u>
Grants receivable for core activities						
Job Retention Scheme	29,736	-	29,736	70,407	-	70,407
	<u>29,736</u>	<u>-</u>	<u>29,736</u>	<u>70,407</u>	<u>-</u>	<u>70,407</u>

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

4 Activities for generating funds

	Restricted fund 2021 £	Restricted fund 2020 £
Performance related grants	15,672	201,895
	<u>15,672</u>	<u>201,895</u>
Performance related grants		
The Heritage Lottery	15,672	201,895
	<u>15,672</u>	<u>201,895</u>

5 Investments

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Interest receivable	775	1,384
	<u>775</u>	<u>1,384</u>

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

6 Other income

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Other income	1,175	1,226
	<u> </u>	<u> </u>

Other income of £1,175 (2020: £1,226) relates to a Feed-in Tariff (FIT) payment received from the charity's energy provider.

7 Raising funds

	Restricted funds	Restricted funds
	2021	2020
	£	£
<u>Fundraising</u>		
Other fundraising costs	4,850	4,899
	<u> </u>	<u> </u>
	<u>4,850</u>	<u>4,899</u>
	<u> </u>	<u> </u>

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

8 Charitable activities

	Centre activities 2021 £	Christmas appeal 2021 £	Crisis food programme 2021 £	Total 2021 £	Centre activities 2020 £	Christmas appeal 2020 £	Crisis food programme 2020 £	Total 2020 £
Staff costs	202,810	-	-	202,810	185,779	-	-	185,779
Depreciation and impairment	8,099	-	-	8,099	9,175	-	-	9,175
Project and centre costs	85,498	-	-	85,498	52,787	-	-	52,787
Christmas Appeal	-	94,574	-	94,574	-	104,123	-	104,123
Crisis food programme	-	-	56,641	56,641	-	-	76,060	76,060
	<u>296,407</u>	<u>94,574</u>	<u>56,641</u>	<u>447,622</u>	<u>247,741</u>	<u>104,123</u>	<u>76,060</u>	<u>427,924</u>
Share of governance costs (see note 9)	5,336	-	-	5,336	5,185	-	-	5,185
	<u>301,743</u>	<u>94,574</u>	<u>56,641</u>	<u>452,958</u>	<u>252,926</u>	<u>104,123</u>	<u>76,060</u>	<u>433,109</u>
Analysis by fund								
Unrestricted funds	<u>301,743</u>	<u>94,574</u>	<u>56,641</u>	<u>452,958</u>	<u>252,926</u>	<u>104,123</u>	<u>76,060</u>	<u>433,109</u>
For the year ended 31 December 2020								
Unrestricted funds	<u>252,926</u>	<u>104,123</u>	<u>76,060</u>					<u>433,109</u>

K.I.N.D. staff run the Centre activities and the Christmas Appeal.

Volunteers are an essential part of the Christmas Appeal and the work at the Centre.

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

9 Support costs

	Governance costs £	2021 £	Governance costs £	2020 £
Independent examination fees	1,507	1,507	1,464	1,464
Accountancy	2,261	2,261	2,196	2,196
Legal and professional	514	514	400	400
Bank charges	1,054	1,054	1,125	1,125
	<u>5,336</u>	<u>5,336</u>	<u>5,185</u>	<u>5,185</u>
Analysed between				
Charitable activities	<u>5,336</u>	<u>5,336</u>	<u>5,185</u>	<u>5,185</u>

Total governance costs have been recharged to centre activities.

Governance costs includes payments to the accountants of £1,507 (2020: £1,464) for independent examination fees and £2,261 (2020: £2,196) for accountancy services.

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or re-imbursed expenses from the charity during the year (2020: £Nil).

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

11 Employees

Number of employees

The average monthly number of persons employed by the company during the year was:

	2021	2020
	Number	Number
Administration	1	1
Environmental and Social Educational staff	7	7
	<u>8</u>	<u>8</u>

Employment costs

	2021	2020
	£	£
Wages and salaries	188,453	172,948
Social security costs	10,775	9,383
Other pension costs	3,582	3,448
	<u>202,810</u>	<u>185,779</u>

There were no employees whose annual remuneration was £60,000 or more.

12 Other

	Restricted	Restricted
	funds	funds
	£	£
	2021	2020
Welsh Church planning costs	<u>306,127</u>	<u>-</u>

Welsh Church expenditure of £306,127 relates to costs incurred over the last 3 years for the planning stage of a potential new site for the Centre and has been 80% funded by The Heritage Lottery. Expenditure has previously been held as a prepayment with the hope of capitalising in the future but as discussed in the Trustees' report, this project has run into difficulties and therefore all costs incurred to date have been allocated to expenditure.

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

13 Intangible fixed assets

	Website costs
	£
Cost	
At 1 January 2021 and 31 December 2021	14,900
	<hr/>
Amortisation and impairment	
At 1 January 2021	4,470
Amortisation charged for the year	2,980
	<hr/>
At 31 December 2021	7,450
	<hr/>
Carrying amount	
At 31 December 2021	7,450
	<hr/> <hr/>
At 31 December 2020	10,430
	<hr/> <hr/>

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

14 Tangible fixed assets

	Freehold land	Health & Wellbeing Centre	Fixtures, fittings & equipment	Computers	Motor Vehicles	KIND SEED Centre	Sports area	Total
	£	£	£	£	£	£	£	£
Cost								
At 1 January 2021	593,498	10,927	28,172	24,210	13,600	944,761	25,670	1,640,838
At 31 December 2021	593,498	10,927	28,172	24,210	13,600	944,761	25,670	1,640,838
Depreciation and impairment								
At 1 January 2021	441,942	1,311	20,854	23,579	11,180	944,761	3,850	1,447,477
Depreciation charged in the year	-	219	1,098	631	605	-	2,567	5,120
At 31 December 2021	441,942	1,530	21,952	24,210	11,785	944,761	6,417	1,452,597
Carrying amount								
At 31 December 2021	151,556	9,397	6,220	-	1,815	-	19,253	188,241
At 31 December 2020	151,556	9,615	7,319	631	2,420	-	21,820	193,361

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

14 Tangible fixed assets **(Continued)**

Land and buildings, previously capitalised, include expenditure in respect of improvements to two leasehold properties - the KIND SEED Centre and the Health and Wellbeing Centre - which are built upon leasehold land owned by Liverpool City Council.

During a previous year the charity purchased the freehold to the land for the Health and Wellbeing Centre and the KIND SEED Centre from Liverpool City Council.

The leasehold improvements of both the Health and Wellbeing Centre and the KIND SEED Centre had been fully depreciated over the term of the lease and currently have a net book value of £nil. The trustees are considering having a valuation carried out on the land and buildings in the future.

15 Debtors

	2021	2020
Amounts falling due within one year:	£	£
Other debtors	30,923	40,145
Prepayments and accrued income	14,065	290,321
	44,988	330,466
	44,988	330,466

16 Financial instruments

	2021	2020
	£	£
Carrying amount of financial assets		
Debt instruments measured at amortised cost	699,446	676,122
	699,446	676,122
Carrying amount of financial liabilities		
Measured at amortised cost	4,489	4,322
	4,489	4,322
	4,489	4,322

Financial assets measured at amortised cost includes other debtors, accrued income and cash balances.

Financial liabilities measured at amortised cost includes accruals and other creditors.

17 Creditors: amounts falling due within one year

	2021	2020
	£	£
Other taxation and social security	3,649	2,372
Other creditors	721	662
Accruals and deferred income	3,768	3,660
	8,138	6,694
	8,138	6,694

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2020	Movement in funds			Balance at 1 January 2021	Movement in funds			Balance at 31 December 2021
		Income	Expenditure	Transfers		Income	Expenditure	Transfers	
	£	£	£	£	£	£	£	£	£
Sponsorship of annual calendar	-	4,140	(4,899)	759	-	3,320	(4,850)	1,530	-
Heritage Lottery	28,460	201,895	-	56,642	286,997	15,672	(306,127)	3,458	-
	<u>28,460</u>	<u>206,035</u>	<u>(4,899)</u>	<u>57,401</u>	<u>286,997</u>	<u>18,992</u>	<u>(310,977)</u>	<u>4,988</u>	<u>-</u>

Sponsorship of annual calendar - contributions towards the calendar. Additional expenditure of £1,530 (2020: £759) for the calendar was funded out of unrestricted funds.

Heritage Lottery - Grant funding towards the Welsh Church Project. 10% plus any VAT on expenditure is to be funded by the charity, £3,459 has been funded from unrestricted funds.

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

19 Analysis of net assets between funds

	Unrestricted funds	Unrestricted designated funds	Restricted funds	Total	Unrestricted funds	Unrestricted designated funds	Restricted funds	Total
	2021	2021	2021	2021	2020	2020	2020	2020
	£	£	£	£	£	£	£	£
Fund balances at 31 December 2021 are represented by:								
Intangible fixed assets	7,450	-	-	7,450	10,430	-	-	10,430
Tangible assets	188,241	-	-	188,241	193,361	-	-	193,361
Current assets/ (liabilities)	309,660	385,000	-	694,660	219,004	453,738	286,997	959,739
	<u>505,351</u>	<u>385,000</u>	<u>-</u>	<u>890,351</u>	<u>422,795</u>	<u>453,738</u>	<u>286,997</u>	<u>1,163,530</u>

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

20 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 January 2020	Transfers	Balance at 1 January 2021	Transfers	Balance at 31 December 2021
	£	£	£	£	£
KIND SEED Centre and Health and Wellbeing Centre	80,000	-	80,000	-	80,000
Wages and salaries	119,622	-	119,622	85,378	205,000
Children's breaks and other projects	47,500	-	47,500	52,500	100,000
The Welsh Church project	133,750	72,866	206,616	(206,616)	-
	<u>380,872</u>	<u>72,866</u>	<u>453,738</u>	<u>(68,738)</u>	<u>385,000</u>

The K.I.N.D. SEED Centre and Health and Wellbeing Centre fund was set up to provide essential maintenance and refurbishment of those buildings.

The wages and salaries fund represents monies set aside which will be used in the event of a decrease in funding. Funds have been transferred from general unrestricted reserves so that the amount set aside should be enough to cover a years worth of staff costs.

The Children's breaks and other project fund which includes an 11 week out of school programme and environmental and social educational programmes represents monies set aside that if in the event of a decrease in funding, the charity would still be able to offer these projects for the next year. Funds have been transferred from general unrestricted reserves so that the amount set aside should be enough to cover the next years worth of projects..

K.I.N.D. was successful with their application to the Heritage Lottery, to renovate the 157 year-old former Welsh Presbyterian Church on Princes Road that is now completely derelict, into a vibrant, sustainable and environmentally friendly centre for the whole community. Up until 2021, any available funds had been set aside for this project. As mentioned in the Trustees' report and note 8, this project has run into some difficulties and the designated funds have been released back to unrestricted funds for future projects.

21 Company limited by guarantee

K.I.N.D. is incorporated under the Companies Act as a company limited by guarantee. The liability of the members is limited to £1.

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

22 Related party transactions

Remuneration of key management personnel

	2021	2020
	£	£
Aggregate remuneration	25,350	17,898

Trustees donated £5,033 during the year (2020: £3,920).

There were no other related party transactions (2020: none).

23 Cash generated from operations

	2021	2020
	£	£
(Deficit)/surplus for the year	(273,179)	338,905
Adjustments for:		
Investment income recognised in statement of financial activities	(775)	(1,384)
Depreciation, impairment of tangible fixed assets and amortisation of intangible fixed assets	8,099	9,175
Movements in working capital:		
Decrease/(increase) in debtors	285,478	(265,196)
Increase/(decrease) in creditors	1,444	(778)
Cash generated from operations	21,067	80,722

KIND

England & Wales - Charity number 518985

Accounts

Charity Registration No. 518985

Company Registration No. 02108184 (England and Wales)

K.I.N.D.

A COMPANY LIMITED BY GUARANTEE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Dr C P Arthur C C Davies P Scanlon M Wafer S Green
Chief Executive Officer	S Yip
Secretary	M Wafer
Charity number	518985
Company number	02108184
Registered office	19 Back Canning Street Liverpool Merseyside L8 7PB
Independent examiner	Mr Peter Taaffe FCA CTA DChA BWM Castle Chambers 43 Castle Street Liverpool L2 9SH
Bankers	Barclays Bank Plc Liverpool Branch 48B - 50 Lord Street Liverpool L2 1TD
Solicitors	Brabners LLP Horton House Exchange Flags Liverpool L2 3YL

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
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K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their report and financial statements for the year ended 31 December 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities for the public benefit

The Charity was incorporated as a private company number 02108184, limited by guarantee, on 9 March 1987 and is ruled by its Memorandum and Articles of Association, although the Charity has existed since 1975.

Its principal object is to provide or assist in the provision of facilities for recreation and other leisure time occupations of children and young persons who are in conditions of need, hardship or distress by the provision of breaks or outings with the object of educating and assisting them to develop their physical, mental and spiritual well being in a caring, but structured and disciplined environment.

The charity depends significantly on the service of volunteers and on donations for its day to day running.

The major areas of activity each year are, broadly, the Residential Project, KIND SEED Centre, the Christmas Appeal and the provision of year round assistance to children and their families.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

2020 has been a year that no one could have predicted or indeed would have wanted! It has been a year of change and doing things in a completely different way. A big thank you needs to go to Stephen and the team for how they have adjusted to very difficult and demanding circumstances, yet still have been able to support those families most in need.

The Centre

2020 has been a very quiet time. We had children up until March 23rd and then only during the 6 weeks of summer and 1 week of October half-term Club. We have had to devise new procedures to make our centre as Covid secure as possible. Thanks must go to Don, Paul Dixon and Martin Swift our beekeeper for keeping the grounds and pond in such great condition.

Programmes

We ran our Out of School programme until the 23rd March and then we were able to provide 6 weeks of Summer and 1 week of October half-term. All of the staff team: Stephen, Trish, Dave, Kayleigh, Indi, Leanne, Don, Roisin, Aimie and Erin have worked extremely hard in and out of the centre to keep the work of KIND going. Leanne has now completed her Level 3 and this year we welcomed two new trainees: Aimie and Erin. Please keep up to date with everything at the centre by visiting our website and Facebook. These are constantly updated.

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2020

CRISIS FOOD PROGRAMME

After being forced to close in March and furloughing the staff for a number of months, Stephen and a team of volunteers embarked on our 12-week Crisis Food & Education Pack programme. Each week between 150-200 families were provided with wonderful food packs, which included fresh fruit and veg, meat and over 50 food items including cheese and eggs. The project reached out to over 9,000 disadvantaged children and adults from within our Merseyside community. We were working through a variety of other organisations to reach those families most in need.

Funding for this project came from a variety of sources and between us we made a real difference in many lives during this time of crisis. Perhaps as important as the material gifts we made was the knowledge to the families that they were not on their own, that others were looking out for them.

Christmas Appeal

2020 Christmas Appeal was different. Wherever possible we had to try and adhere to Covid rules, but it was difficult. This year we reached out to over 8,500 children and adults providing food, toys and clothing. Special thanks must go to David Day at Scale Distribution for allowing us use of their wonderful warehouse for packing both our Christmas and New Year hampers.

Thanks also to all the team at Scale Distribution who were so helpful and welcoming. Let's hope that the 2021 Christmas Appeal is back to normal.

Practical Help

During 2020 the demand for help increased dramatically due to Covid. We helped hundreds more families, especially with food and clothing.

The Future

The plans for the renovation and rescue of the former Welsh Church in Liverpool 8 have been progressing very well. We have now almost completed Stage 1 of our Heritage Lottery grant and building plans for the new designs have been submitted for planning consent. We continue to work hard with Merseyside Buildings Preservation Trust and hopefully we will have some exciting news in 2021. Please do watch this space.

We never got to celebrate our 45th Birthday in 2020, but we are hoping that when things return to a more normal state that we shall be able to have some sort of celebration in 2021.

Conclusion

The Board and myself again would like to recognise and applaud the staff team of: Stephen, Trish, Dave, Kayleigh, Indi, Leanne, Don, Roisin, Aimie and Erin and all of our wonderful volunteers. They have all performed so well in these very difficult and strange times. I know that we can rely on them to ensure that our children will be back as soon as it is safe and practical. We want 2021 to be a wonderful year.

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2020

Financial review

The charity's income for the year amounted to £776,913 (2019: £394,889). Total expenditure amounted to £438,008 (2019: £404,614). This has resulted in a surplus of £338,905 for the year (2019: deficit of £9,725).

Unrestricted funds (excluding designated funds) of the charity totalled £422,795 at 31 December 2020 (31 December 2019: £415,293). Restricted funds of the charity totalled £286,997 at 31 December 2020 (31 December 2019: £28,460).

Although the balance sheet shows that there were total unrestricted funds of £422,795 at 31 December 2020, £203,791 of this represents fixed assets, none of which is available to the trustees to defray ongoing running costs. This leaves £219,004 free spendable reserves. The Designated Fund of £453,738 represents funds set aside out of unrestricted funds for spending on building maintenance, school activities, salaries and future projects.

KIND is a traditional charity which relies solely on the generosity of its friends and supporters in order to provide its much needed services. In order to ensure that these services would continue in a downturn in donations the Charity is aiming to have six months' running costs in free reserves. The charity receives no central or local government funding and is still one of the few remaining charities that does not charge for its services and programmes.

Risk management

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to manage exposure to those risks.

For a small charity risk management is an essential part of planning. KIND is very fortunate because it has a solicitor and numerous Trustees on its board who are used to dealing with large companies. Financially the charity is extremely well regulated and the monthly reconciliation of accounts ensures that any financial difficulties are brought to the attention of the Board very quickly. KIND staff have regular training to ensure that they are aware of the latest safeguarding issues and other health and safety issues that may impinge upon our work. As a small charity I feel that we are doing our best to ensure that any risk is kept to a minimum.

Structure, governance and management

The charity is a company limited by guarantee. The liability in respect of the guarantee as set out in the memorandum, is limited to £1 per member of the company.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Dr C P Arthur
C C Davies
P Scanlon
M Wafer
S Green

Appointment of trustees

Trustee recruitment remains a priority for the Board, who are keen to recruit new trustees with skills and qualities that will enhance the performance of the charity. The Board are also intending that there is a more inclusive trustee base. Like all smaller charities, KIND is constantly striving to strengthen its Trustee board. We have a very good core of trustees who have been with the organisation for a long time. But we are constantly looking to recruit new trustees to help strengthen the board.

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2020

The Charity is registered by the Charity Commissioners for England and Wales, registration number 518985. The number of trustees of the Board shall not be less than 5 and not more than 12. The Board may from time to time appoint any member of the Association as a trustee to fill a casual vacancy or by way of addition to the Board. Any member so appointed shall retain this office only until the next Annual General Meeting, but he shall then be eligible for re-election. He shall not be taken into account in determining the members of the Board who are to retire by rotation at such meetings. The trustees met on a regular basis throughout the year.

Trustee induction and training

All potential trustees are offered the opportunity to have a face-to-face discussion with both Stephen our CEO and Peter our Chair of Trustees before they make the final decision to join or not. Once they have agreed to become Trustees there is an induction process and all Trustees will be required to have a DBS certificate.

Organisation

Day-to-day decision-making is delegated to the Chief Executive Officer, Stephen Yip. Decisions regarding the long term strategy of the charity are approved by the board of trustees.

The remuneration arrangements for all staff are reviewed annually by the Trustees. The Trustees have historically looked at wages paid within our sector and have decided that our wage scales, because of the nature of our work, are both competitive and fair. They have always increased wages in line with inflation and as a charity we feel that we offer salaries that are commensurate with duties and responsibilities.

Asset cover for funds

Notes 19 to 21 set out income and expenditure attributable to the various funds and a description of the trusts. These assets are sufficient to meet the charity's obligations on a fund by fund basis.

Small company provisions

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

The trustees' report was approved by the Board of Trustees.

Dr C P Arthur

Trustee

Dated: 10 April 2021

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees, who are also the directors of K.I.N.D. for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Companies Act 2006. 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.

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF K.I.N.D.

I report to the trustees on my examination of the accounts of K.I.N.D. (the charity) for the year ended 31 December 2020.

This report is made solely to the charity's trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My examination 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 examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charity (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 financial statements of the charity 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 financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all 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 the ICAEW, 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 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 financial statements to be reached.

Mr Peter Taaffe FCA CTA DChA

BWM
Chartered Accountants
Castle Chambers
43 Castle Street
Liverpool
L2 9SH

Dated: 16 April 2021

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2020

Current financial year

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Total 2019 £
<u>Income from:</u>					
Donations and legacies	3	568,268	4,140	572,408	350,351
Charitable activities	4	-	201,895	201,895	23,760
Other trading activities	5	-	-	-	18,854
Investments	6	1,384	-	1,384	746
Other income	7	1,226	-	1,226	1,178
Total income		570,878	206,035	776,913	394,889
<u>Expenditure on:</u>					
Raising funds	8	-	4,899	4,899	6,383
Charitable activities	9	433,109	-	433,109	398,231
Total expenditure		433,109	4,899	438,008	404,614
Net income/(expenditure)		137,769	201,136	338,905	(9,725)
Transfers between funds	19	(57,401)	57,401	-	-
Net movement in funds		80,368	258,537	338,905	(9,725)
Fund balances at 1 January 2020		796,165	28,460	824,625	834,350
Fund balances at 31 December 2020		876,533	286,997	1,163,530	824,625

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2020

Prior financial year

	Notes	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
<u>Income from:</u>				
Donations and legacies	3	345,693	4,658	350,351
Activities for generating funds	4	-	23,760	23,760
Other trading activities	5	18,854	-	18,854
Investments	6	746	-	746
Other income	7	1,178	-	1,178
Total income		366,471	28,418	394,889
<u>Expenditure on:</u>				
Raising funds	8	589	5,794	6,383
Charitable activities	9	378,093	20,138	398,231
Total expenditure		378,682	25,932	404,614
Net (expenditure)/income		(12,211)	2,486	(9,725)
Transfers between funds	19	(6,590)	6,590	-
Net movement in funds		(18,801)	9,076	(9,725)
Fund balances at 1 January 2018		814,966	19,384	834,350
Fund balances at 31 December 2019		796,165	28,460	824,625

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
BALANCE SHEET

AS AT 31 DECEMBER 2020

	Notes	2020		2019	
		£	£	£	£
Fixed assets					
Intangible assets	13		10,430		13,410
Tangible assets	14		193,361		198,355
			203,791		211,765
Current assets					
Debtors	16	330,466		65,270	
Cash at bank and in hand		635,967		555,062	
			966,433		620,332
Creditors: amounts falling due within one year	17	(6,694)		(7,472)	
Net current assets			959,739		612,860
Total assets less current liabilities			1,163,530		824,625
Income funds					
Restricted funds	19		286,997		28,460
<u>Unrestricted funds</u>					
Designated funds	20	453,738		380,872	
General unrestricted funds		422,795		415,293	
			876,533		796,165
			1,163,530		824,625

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
BALANCE SHEET (CONTINUED)
AS AT 31 DECEMBER 2020

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2020.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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.

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

The financial statements were approved by the Trustees on 10 April 2021

C C Davies
Trustee

Company Registration No. 02108184

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	2020		2019	
		£	£	£	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	23		80,722		(40,007)
Investing activities					
Purchase of intangible assets		-		(14,900)	
Purchase of tangible fixed assets		(1,200)		(25,670)	
Interest received		1,383		747	
Net cash generated from/(used in) investing activities			183		(39,823)
Net increase/(decrease) in cash and cash equivalents			80,905		(79,830)
Cash and cash equivalents at beginning of year			555,062		634,892
Cash and cash equivalents at end of year			635,967		555,062

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

Company information

K.I.N.D. is a UK Registered Charity and a Company Limited by Guarantee. The registered office address can be found on the Legal and Administration Information page to the accounts.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts and as detailed in the Trustees' report the Trustees have considered the impact of Covid-19 on the charity and the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the 'going concern' basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Designated funds comprise unrestricted funds that have been set aside by trustees for a particular purpose. The aim and use of the designated funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

Clothing and other items donated for resale through the charity's shop are included as income within other trading activities when they are sold.

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure reflects all amounts paid and accrued during the year. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates. All costs are allocated between the expenditure categories of the Statement of Financial Activities (SOFA) on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, support costs are apportioned on an appropriate basis.

Raising funds include the costs associated with printing the charity's annual calendar.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs represent costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include staff salaries, premises and other costs and governance costs which support the charity's activities. These costs have been allocated to expenditure on charitable activities.

1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Website costs	20% straight line
---------------	-------------------

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land	Nil
Health & Wellbeing Centre	2% straight line
K.I.N.D. SEED Centre & Outdoor classroom	2% straight line
Computers	25% straight line
Fixtures, fittings & equipment	15% reducing balance
Motor vehicles	25% reducing balance
Sports area	10% straight line

Any gain arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income for the year.

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies **(Continued)**

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.13 Taxation

The charity benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions. The charity is not able to recover Value Added Tax. Expenditure is recorded in the accounts inclusive of VAT.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2020	2020	2020	2019	2019	2019
	£	£	£	£	£	£
Donations and gifts	497,861	4,140	502,001	345,693	4,658	350,351
Grants receivable	70,407	-	70,407	-	-	-
	<u>568,268</u>	<u>4,140</u>	<u>572,408</u>	<u>345,693</u>	<u>4,658</u>	<u>350,351</u>
Donations and gifts						
Individuals	160,314	-	160,314	102,607	-	102,607
Companies	32,990	-	32,990	12,606	-	12,606
Trusts	51,849	-	51,849	44,404	-	44,404
Schools and church groups	15,221	-	15,221	21,118	-	21,118
Councils	17,975	-	17,975	3,000	-	3,000
Sponsorship of 2020 Calendar	-	4,140	4,140	-	4,658	4,658
Investors	15,053	-	15,053	17,037	-	17,037
Gift aid	40,145	-	40,145	24,652	-	24,652
Christmas appeal	90,236	-	90,236	97,080	-	97,080
Sports area	-	-	-	23,189	-	23,189
Crisis food programme	74,078	-	74,078	-	-	-
	<u>497,861</u>	<u>4,140</u>	<u>502,001</u>	<u>345,693</u>	<u>4,658</u>	<u>350,351</u>
Grants receivable for core activities						
Job retention Scheme	70,407	-	70,407	-	-	-
	<u>70,407</u>	<u>-</u>	<u>70,407</u>	<u>-</u>	<u>-</u>	<u>-</u>

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
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4 Activities for generating funds

	Restricted fund 2020 £	Restricted fund 2019 £
Performance related grants	201,895	23,760
	<u>201,895</u>	<u>23,760</u>
Performance related grants		
The Heritage Lottery	201,895	23,760
	<u>201,895</u>	<u>23,760</u>

5 Other trading activities

	Unrestricted funds 2020 £	Unrestricted funds 2019 £
Shop income	-	18,854
	<u>-</u>	<u>18,854</u>

6 Investments

	Unrestricted funds 2020 £	Unrestricted funds 2019 £
Interest receivable	1,384	746
	<u>1,384</u>	<u>746</u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
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7 Other income

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
Other income	1,226	1,178
	<u> </u>	<u> </u>

Other income of £1,226 relates to a Feed-in Tariff (FIT) payment received from the charity's energy provider.

8 Raising funds

	Restricted funds	Unrestricted funds	Restricted funds	Total
	2020	2019	2019	2019
	£	£	£	£
<u>Fundraising</u>				
Other fundraising costs	4,899	-	5,794	5,794
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u>Trading costs</u>				
Operating charity shops	-	589	-	589
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	<u>4,899</u>	<u>589</u>	<u>5,794</u>	<u>6,383</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

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9 Charitable activities

	Centre activities £	Christmas appeal £	Crisis food programme £	Total 2020 £	Total 2019 £
Staff costs	185,779	-	-	185,779	210,349
Depreciation and amortisation	9,175	-	-	9,175	7,579
Project and centre costs	52,787	-	-	52,787	63,560
Christmas Appeal	-	104,123	-	104,123	111,025
Crisis food programme	-	-	76,060	76,060	-
	<u>247,741</u>	<u>104,123</u>	<u>76,060</u>	<u>427,924</u>	<u>392,513</u>
Share of governance costs (see note 10)	5,185	-	-	5,185	5,718
	<u>252,926</u>	<u>104,123</u>	<u>76,060</u>	<u>433,109</u>	<u>398,231</u>
Analysis by fund					
Unrestricted funds	<u>252,926</u>	<u>104,123</u>	<u>76,060</u>	<u>433,109</u>	

For the year ended 31 December 2019

	Centre activities £	Christmas appeal £	Total 2017 £
Staff costs	210,349	-	210,349
Depreciation and impairment	7,579	-	7,579
Project and centre costs	63,560	-	63,560
Christmas Appeal	-	111,025	111,025
	<u>281,488</u>	<u>111,025</u>	<u>392,513</u>
Share of governance costs (see note 10)	5,718	-	5,718
	<u>287,206</u>	<u>111,025</u>	<u>398,231</u>
Analysis by fund			
Unrestricted funds	267,068	111,025	378,093
Restricted funds	20,138	-	20,138
	<u>287,206</u>	<u>111,025</u>	<u>398,231</u>

K.I.N.D. staff run the Centre activities and the Christmas Appeal.

Volunteers are an essential part of the Christmas Appeal and the work at the Centre.

K.I.N.D.
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

10 Support costs

	Governance costs	2020	Governance costs	2019
	£	£	£	£
Independent examination fees	1,464	1,464	1,416	1,416
Accountancy	2,196	2,196	2,424	2,424
Legal and professional	400	400	400	400
Bank charges	1,125	1,125	1,478	1,478
	<u>5,185</u>	<u>5,185</u>	<u>5,718</u>	<u>5,718</u>
Analysed between				
Charitable activities	<u>5,185</u>	<u>5,185</u>	<u>5,718</u>	<u>5,718</u>

Total governance costs have been recharged to centre activities.

Governance costs includes payments to the accountants of £1,464 (2019: £1,416) for independent examination fees and £2,196 (2019: £2,424) for accountancy services. Taxation services fees of £nil (2019: £300) are included in accounts fees.

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or re-imbursed expenses from the charity during the year (2019: £Nil).

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A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

12 Employees

Number of employees

The average monthly number of persons employed by the company during the year was:

	2020	2019
	Number	Number
Administration	1	1
Environmental and Social Educational staff	7	8
	<u>8</u>	<u>9</u>

Employment costs

	2020	2019
	£	£
Wages and salaries	172,948	194,636
Social security costs	9,383	11,890
Other pension costs	3,448	3,823
	<u>185,779</u>	<u>210,349</u>

There were no employees whose annual remuneration was £60,000 or more.

13 Intangible fixed assets

	Website costs
	£
Cost	
At 1 January 2020 and 31 December 2020	14,900
Amortisation and impairment	
At 1 January 2020	1,490
Amortisation charged for the year	2,980
At 31 December 2020	<u>4,470</u>
Carrying amount	
At 31 December 2020	<u>10,430</u>
At 31 December 2019	<u>13,410</u>

K.I.N.D.
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
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14 Tangible fixed assets

	Freehold land	Health & Wellbeing Centre	Fixtures, fittings & equipment	Computers	Motor Vehicles	KIND SEED Centre	Sports area	Total
	£	£	£	£	£	£	£	£
Cost								
At 1 January 2020	593,498	10,927	26,972	24,210	13,600	944,761	25,670	1,639,638
Additions	-	-	1,200	-	-	-	-	1,200
At 31 December 2020	593,498	10,927	28,172	24,210	13,600	944,761	25,670	1,640,838
Depreciation and impairment								
At 1 January 2020	441,942	1,093	19,668	22,162	10,373	944,761	1,283	1,441,282
Depreciation charged in the year	-	219	1,185	1,417	807	-	2,567	6,195
At 31 December 2020	441,942	1,312	20,853	23,579	11,180	944,761	3,850	1,447,477
Carrying amount								
At 31 December 2020	151,556	9,615	7,319	631	2,420	-	21,820	193,361
At 31 December 2019	151,556	9,834	7,303	2,048	3,227	-	24,387	198,355

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
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14 Tangible fixed assets **(Continued)**

Land and buildings, previously capitalised, include expenditure in respect of improvements to two leasehold properties - the KIND SEED Centre and the Health and Wellbeing Centre - which are built upon leasehold land owned by Liverpool City Council.

During a previous year the charity purchased the freehold to the land for the Health and Wellbeing Centre and the KIND SEED Centre from Liverpool City Council.

The leasehold improvements of both the Health and Wellbeing Centre and the KIND SEED Centre had been fully depreciated over the term of the lease and currently have a net book value of £nil. The trustees are considering having a valuation carried out on the land and buildings in the future.

15 Financial instruments	2020	2019
	£	£
Carrying amount of financial assets		
Debt instruments measured at amortised cost	676,122	587,629
	<u> </u>	<u> </u>
Carrying amount of financial liabilities		
Measured at amortised cost	4,322	4,595
	<u> </u>	<u> </u>

Financial assets measured at amortised cost includes other debtors and cash balances.

Financial liabilities measured at amortised cost includes accruals.

16 Debtors	2020	2019
	£	£
Amounts falling due within one year:		
Other debtors	40,145	24,642
Prepayments and accrued income	290,321	40,628
	<u> </u>	<u> </u>
	<u>330,466</u>	<u>65,270</u>

17 Creditors: amounts falling due within one year	2020	2019
	£	£
Other taxation and social security	2,372	2,877
Other creditors	662	755
Accruals and deferred income	3,660	3,840
	<u> </u>	<u> </u>
	<u>6,694</u>	<u>7,472</u>

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

18 Analysis of net assets between funds

	Unrestricted funds	Unrestricted designated funds	Restricted funds	Total	Unrestricted funds	Unrestricted designated funds	Restricted funds	Total
	2020	2020	2020	2020	2019	2019	2019	2019
	£	£	£	£	£	£	£	£
Fund balances at 31 December 2020 are represented by:								
Intangible fixed assets	10,430	-	-	10,430	13,410	-	-	13,410
Tangible assets	193,361	-	-	193,361	198,355	-	-	198,355
Current assets/ (liabilities)	219,004	453,738	286,997	959,739	203,528	380,872	28,460	612,860
	<u>422,795</u>	<u>453,738</u>	<u>286,997</u>	<u>1,163,530</u>	<u>415,293</u>	<u>380,872</u>	<u>28,460</u>	<u>824,625</u>

K.I.N.D.
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19 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2019	Movement in funds			Balance at 1 January 2020	Movement in funds			Balance at 31 December 2020
		Income	Expenditure	Transfers		Income	Expenditure	Transfers	
	£	£	£	£	£	£	£	£	£
Big Lottery	19,384	-	(20,138)	754	-	-	-	-	-
Sponsorship of annual calendar	-	4,658	(5,794)	1,136	-	4,140	(4,899)	759	-
Heritage Lottery	-	23,760	-	4,700	28,460	201,895	-	56,642	286,997
	<u>19,384</u>	<u>28,418</u>	<u>(25,932)</u>	<u>6,590</u>	<u>28,460</u>	<u>206,035</u>	<u>(4,899)</u>	<u>57,401</u>	<u>286,997</u>

Big Lottery - funding of 3 staff members at the SEED Centre. This funding stopped in 2018, the shortfall in funding of £754 was funded out of unrestricted funds.

Sponsorship of annual calendar - contributions towards the calendar. Additional expenditure for the calendar was funded out of unrestricted funds.

Heritage Lottery - Grant funding towards the Welsh Church Project. 10% plus any VAT on expenditure is to be funded by the charity, £56,642 has been funded from unrestricted funds.

K.I.N.D.
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

20 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 January 2019	Expenditure	Transfers	Balance at 1 January 2020	Transfers	Balance at 31 December 2020
	£	£	£	£	£	£
KIND SEED Centre and Health and Wellbeing Centre	80,000	-	-	80,000	-	80,000
Wages and salaries	172,500	(52,124)	(754)	119,622	-	119,622
Children's breaks and other projects	47,500	-	-	47,500	-	47,500
The Welsh Church project	104,750	-	29,000	133,750	72,866	206,616
	<u>404,750</u>	<u>(52,124)</u>	<u>28,246</u>	<u>380,872</u>	<u>72,866</u>	<u>453,738</u>

The K.I.N.D. SEED Centre and Health and Wellbeing Centre fund was set up to provide essential maintenance and refurbishment of those buildings.

The wages and salaries fund represents monies set aside which will be used in the event of a decrease in funding.

The Children's breaks and other project fund which includes an 11 week out of school programme and environmental and social educational programmes represents monies set aside that if in the event of a decrease in funding, the charity would still be able to offer these projects for the next year.

K.I.N.D. was successful with their application to the Heritage Lottery, to renovate the 157 year-old former Welsh Presbyterian Church on Princes Road that is now completely derelict, into a vibrant, sustainable and environmentally friendly centre for the whole community. Any available funds at the year end have been set aside for this project which currently still at the planning stage.

21 Company limited by guarantee

K.I.N.D. is incorporated under the Companies Act as a company limited by guarantee. The liability of the members is limited to £1.

22 Related party transactions

Remuneration of key management personnel

	2020 £	2019 £
Aggregate remuneration	<u>17,898</u>	<u>17,362</u>

There were no other related party transactions.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

23 Cash generated from operations	2020	2019
	£	£
Surplus/(deficit) for the year	338,905	(9,725)
Adjustments for:		
Investment income recognised in statement of financial activities	(1,384)	(746)
Depreciation, impairment of tangible fixed assets and amortisation of intangible fixed assets	9,175	7,579
Movements in working capital:		
(Increase) in debtors	(265,196)	(37,457)
(Decrease)/increase in creditors	(778)	342
Cash generated from/(absorbed by) operations	<u>80,722</u>	<u>(40,007)</u>