

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**

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<b>Trustees</b>	P Scanlon M Hartwell L Samata P Dixon K Harrison P Brown
<b>Secretary</b>	D Williams
<b>Charity number</b>	518985
<b>Company number</b>	02108184
<b>Principal address</b>	3 South Hunter Street Liverpool L1 9JG
<b>Independent examiner</b>	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
<b>Bankers</b>	Barclays Bank Plc Liverpool Branch 48B - 50 Lord Street Liverpool L2 1TD
<b>Solicitors</b>	Brabners LLP Horton House Exchange Flags Liverpool L2 3YL

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**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**

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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**

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**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 50<sup>th</sup> 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**

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**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**

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**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 2007, 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***

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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.**

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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**

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

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes			
<b><u>Income from:</u></b>				
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
<b>Total income</b>		<u>1,626,917</u>	<u>7,716</u>	<u>1,634,633</u>
<b><u>Expenditure on:</u></b>				
Raising funds	6	2,754	-	2,754
Charitable activities	7	401,959	10,000	411,959
Other	12	5,771	-	5,771
<b>Total expenditure</b>		<u>410,484</u>	<u>10,000</u>	<u>420,484</u>
<b>Net income/(expenditure)</b>		<u>1,216,433</u>	<u>(2,284)</u>	<u>1,214,149</u>
Transfers between funds	19	(2,284)	2,284	-
<b>Net movement in funds</b>		<u>1,214,149</u>	<u>-</u>	<u>1,214,149</u>
Fund balances at 1 January 2023		<u>858,973</u>	<u>-</u>	<u>858,973</u>
<b>Fund balances at 31 December 2023</b>		<u><u>2,073,122</u></u>	<u><u>-</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**  
**BALANCE SHEET**  
**AS AT 31 DECEMBER 2024**

	Notes	2024 £	£	2023 £	£
<b>Fixed assets</b>					
Intangible assets	13		11,799		1,490
Tangible assets	14		33,071		20,493
			<u>44,870</u>		<u>21,983</u>
<b>Current assets</b>					
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>	
<b>Creditors: amounts falling due within one year</b>	17	(7,913)		(8,176)	
Net current assets			<u>1,967,266</u>		<u>2,051,139</u>
<b>Total assets less current liabilities</b>			<u>2,012,136</u>		<u>2,073,122</u>
<b>Funds of the charity</b>					
Restricted funds	19		-		-
<u>Unrestricted funds</u>					
Designated funds	20	145,000		160,000	
General unrestricted funds		<u>1,867,136</u>		<u>1,913,122</u>	
			<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**

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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 £	£
<b>Cash flows from operating activities</b>					
Cash absorbed by operations	25		(61,273)		(91,199)
<b>Investing activities</b>					
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	
<b>Net cash generated from investing activities</b>			259		1,399,025
<b>Net (decrease)/increase in cash and cash equivalents</b>			(61,014)		1,307,826
Cash and cash equivalents at beginning of year			1,955,109		647,283
<b>Cash and cash equivalents at end of year</b>			1,894,095		1,955,109

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

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**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**

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**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 2024**

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**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.

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**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
<b>Donations and gifts</b>						
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

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**5 Other income**

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2024</b>	2023
	<b>£</b>	<b>£</b>
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**

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

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**7 Charitable activities**

	<b>Centre activities 2024 £</b>	<b>Christmas appeal 2024 £</b>	<b>Total 2024 £</b>	<b>Centre activities 2023 £</b>	<b>Christmas appeal 2023 £</b>	<b>Crisis food programme 2023 £</b>	<b>Total 2023 £</b>
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>
<b>Analysis by fund</b>							
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.

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**8 Grants payable**

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

**9 Support costs**

	<b>Governance costs</b>	<b>2024</b>	<b>Governance costs</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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).

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**11 Employees**

**Number of employees**

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

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

**Employment costs**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
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**

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

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**13 Intangible fixed assets**

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

**14 Tangible fixed assets**

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

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

<b>16 Debtors</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
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>
	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due after more than one year:</b>		
Prepayments and accrued income	40,000	60,000
	<u></u>	<u></u>
<b>Total debtors</b>	81,084	104,206
	<u></u>	<u></u>

<b>17 Creditors: amounts falling due within one year</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
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>

<b>18 Retirement benefit schemes</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Defined contribution schemes</b>		
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.



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**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	-
	<u>-</u>	<u>7,716</u>	<u>(10,000)</u>	<u>2,284</u>	<u>-</u>	<u>6,330</u>	<u>(7,600)</u>	<u>1,270</u>	<u>-</u>
	<u>-</u>	<u>7,716</u>	<u>(10,000)</u>	<u>2,284</u>	<u>-</u>	<u>6,330</u>	<u>(7,600)</u>	<u>1,270</u>	<u>-</u>

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.

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**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>

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.

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**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>

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**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:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
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**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
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).

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<b>25</b>	<b>Cash generated from operations</b>	<b>2024</b> <b>£</b>	<b>2023</b> <b>£</b>
	(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
	<b>Cash absorbed by operations</b>	<b>(61,273)</b>	<b>(91,199)</b>