

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

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

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

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

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		<u>1,650,801</u>		<u>1,867,136</u>	
			<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	-	68,387	68,387
Office costs	38,590	-	38,590	42,657	-	42,657
	<u>394,449</u>	<u>81,116</u>	<u>475,565</u>	<u>331,924</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>484,373</u>	<u>345,626</u>	<u>68,387</u>	<u>414,013</u>
Analysis by fund						
Unrestricted funds	403,257	81,116	484,373	338,026	68,387	406,413
Restricted funds	-	-	-	7,600	-	7,600
	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
K.I.N.D. staff run the core activities and the Christmas Appeal.						
Volunteers are an essential part of the Christmas Appeal.						

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A COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
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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)
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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	<u>27,320</u>
Amortisation and impairment	
At 1 January 2025	15,521
Amortisation charged for the year	<u>2,484</u>
At 31 December 2025	<u>18,005</u>
Carrying amount	
At 31 December 2025	<u>9,315</u>
At 31 December 2024	<u>11,799</u>

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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

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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.
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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>
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>

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.
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
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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	<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.

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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

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.

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A COMPANY LIMITED BY GUARANTEE
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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	(199,974)	(61,273)
