

# The Human Kind Foundation

Northern Ireland · Charity number 108000

## Details

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Status	Received
Company number	<a href="#">670917</a>
Registered	2021-04-16
Register	<a href="#">View on the Charity Commission for Northern Ireland register</a>

## Contact

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Address	20 Dairyland Road Ballyclare Bt39 9qn BT39 9QN
Phone	07977 099 902
Email	<a href="mailto:hello@humankindfoundation.co.uk">hello@humankindfoundation.co.uk</a>
Website	<a href="http://www.humankindfoundation.co.uk">www.humankindfoundation.co.uk</a>

## Activities

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**Purposes:** 5.1. The Charity's Objects are to promote the following purposes for the public benefit: 5.1.1. educating young people and families about charitable giving and promoting individual contributions of money, time and skills for charitable and community purposes; 5.1.2. providing support and activities which develop young people's understanding, skills, capacities and capabilities to enable them to participate in society as responsible individuals; 5.1.3. informing, advising and educating the public about charitable giving with a view to encouraging and improving fund raising and planned charitable giving, thereby promoting the efficiency and effectiveness of community and voluntary sector organisations; 5.1.4. such other exclusively charitable purpose according to the law of Northern Ireland as the Trustees may from time to time decide.

**What the charity does:** The advancement of education, The advancement of citizenship or community development, Other charitable purposes

**How the charity works:** Community development, Education/training, General charitable purposes, Grant making, Youth development

**Who the charity helps:** Children (5-13 year olds), Men, Preschool (0-5 year olds), Voluntary and community sector, Women, Youth (14-25 year olds)

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£6,250	£7,199	£0	0

## Trustees

Name	Role	Appointed
A N Other		
Lana Robb		
Ms Sarah Kelso-Robb		

**The Human Kind Foundation**

Northern Ireland - Charity number 108000

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# Accounts

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Charity Registration Number 108000  
Company registration number NI670917 (Northern Ireland)

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**THE HUMAN KIND FOUNDATION  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31<sup>st</sup> JULY 2025**

**THE HUMAN KIND FOUNDATION**  
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**Trustees**

Sarah Alexandra Kelso - Robb  
Lana Elizabeth Kelso - Robb  
Robert Steven Robb

**Secretary**

Sarah Alexandra Kelso - Robb

**Company number**

NI 670917

**Charity Commission N. Ireland number**

108000

**Registered office**

Laurel Lodge  
20 Dairyland Road Ballyclare  
Co. Antrim  
BT39 9QN

**Independent Examiner**

Richard Gareth Kirk, FCA, MSc, BSc (Econ)  
4 Langtry Lodge  
Parkgate  
Ballyclare  
Co. Antrim  
BT39 0LL

**THE HUMAN KIND FOUNDATION  
TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)  
FOR THE YEAR ENDED 31<sup>st</sup> JULY 2025**

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The Trustees present their annual report and financial statements for the year ended 31<sup>st</sup> July 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 Act (Northern Ireland) 2008, the Companies Act 2006 and "Accounting and Reporting by Charities Statement of Recommended Practice" (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

**Objectives and activities**

The charity's objects are to.

- Educate young people about charitable giving and promote individual contributions of money, time and skills for charitable and community purposes.
- Provide support and activities which develop young people's understanding, skills, capacities and capabilities to enable them to participate in society as responsible individuals.
- Inform, advise and educate the public about charitable giving with a view to encouraging and improving fundraising and planned charitable giving, thereby promoting the efficiency and effectiveness of community and voluntary organisations.

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

**Background to the Establishment of the Foundation**

Over the last 20 years there has been a worrying decline in younger people's participation in volunteering and giving money to good causes. There is a feeling among young people that the emphasis on raising or donating money can be disempowering as they have limited funds to give. Charity is not a topic at the forefront of young people's minds, and it is not the first thing they would think to do with their money. A participant summed this up well at a Joseph Rowntree Foundation focus group for their "Growing into Giving" Report –

*"It's all about intention, if you don't get it when you're young, this feeling that I have to give, and there is a reason why I have to give, it won't come to you when you are older."*

**Educational Programmes Designed to meet Charitable Objectives**

The programmes of engagement provided by The Human Kind Foundation are broadly based on three age groups - primary school, post-primary school and further education, each with age-appropriate offerings.

**Primary School** - Curriculum based classroom activities, workshops, charity visits, summer camps, incentivised giving challenges and community learning opportunities. This is branded as "Kind Little Humans".

**Post-primary School** - In and out of school workshops and activities, giving projects, a Giving Journal, accredited training and incentivised giving challenges.

**Further Education** - Giving Circles, outreach, peer learning and incentivised giving challenges of a more strategic nature.

### **Activities Designed to meet Charitable Objectives**

"The Giving Tree" A Christmas tree (physical or virtual) where the gifts purchased are matched by The Human Kind Foundation and distributed to local charities and good causes.

"The Toy Chest for Little Treasures", The donation of gifts of toys, books, games etc, distributed by appropriate charity partners to children for a birthday, a special occasion, a hospital visit, who would not otherwise receive such gifts.

"The Family Giving Game", A resource designed for kitchen table conversations about giving and other families in need to encourage the setting of a family's charitable objectives.

"Next Gen Philanthropy", A service designed for families of high net worth, to examine their personal charitable vision and values to inform the giving objectives of the next generation.

### **Achievements and performance**

During the year, the Charity's level of activity was lower than planned due to a period of illness affecting one of the Trustees, who also has responsibility for day-to-day operations. As a result, some planned activities were deferred. The remaining Trustees maintained oversight of the Charity's affairs throughout the period and ensured that statutory, financial and governance responsibilities continued to be met.

During the year, where capacity allowed, the Charity continued to engage with young people across different stages of education.

In primary schools, the Charity delivered curriculum-based classroom activities, interactive workshops, charity visits, summer camps, incentivised giving challenges and community learning opportunities, delivered under the "Kind Little Humans" programme.

At post-primary level, engagement included in-school and outreach workshops, structured giving projects, use of a Giving Journal, accredited training opportunities and incentivised giving challenges.

### **Future programme development**

Events and challenges that will continue to run on an annual basis in order to provide a focus for individuals or groups, include: 'The Giving Tree', a physical or virtual Christmas tree through which gifts purchased were matched by The Human Kind Foundation and distributed to local charities and good causes; 'The Toy Chest for Little Treasures', which facilitated the donation of toys, books and games distributed via charity partners to children who might otherwise not receive gifts; 'The Family Giving Game', a resource to support families in having kitchen-table conversations about need and setting shared charitable objectives; and 'Next Gen Philanthropy', a service for families of high net worth to explore their charitable vision and values and inform the giving priorities of the next generation. Also under development is a book for young people aged 12 - 14 years which is due to be published in 2026.

To date we have been supported with the Founding grant and by various individuals although we anticipate beginning to apply for grants to increase the impact of our work.

Income includes financial support and in-kind donations.

**THE HUMAN KIND FOUNDATION  
TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
FOR THE YEAR ENDED 31<sup>st</sup> JULY 2025**

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**Financial Review**

Income for the year ended 31<sup>st</sup> July 2025 was £6,250, an increase of £3,695 on the previous year. Expenditure for the year was £7,199, a decrease of £8,853 on the previous year. The deficit for the year of £949 being absorbed by reserves brought forward from prior years.

**Reserves and Reserve**

Policy: As at 31<sup>st</sup> July 2025, the charity's had no Restricted Funds (2024 - (£5,362) Following a transfer of funds from Unrestricted to Restricted of £5,362, Unrestricted Funds at 31<sup>st</sup> July 2025 amounted to £10,258, a decrease of £6,311 on the start of the year.

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three - and six-month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees have assessed the major risks to which the Charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

**Structure, governance and management**

The Charity is a company limited by guarantee without share capital use of 'limited' exemption being applied.

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:

Sarah Alexandra Kelso - Robb  
Lana Elizabeth Kelso - Robb  
Robert Steven Robb

Currently this is a family foundation, and the Trustees were recruited as members of that family.

**Disclosure of information to the Independent Examiner**

Each of the Trustees has confirmed there is no information of which they are aware which is relevant to the examination, but of which the independent examiner is unaware. They have further confirmed they have taken appropriate steps to identify such relevant information and to establish that the independent examiner is aware of such information.

The Trustee's report was approved by the Board of Trustees

**Ms Sarah Alexandra Kelso - Robb MBE**  
Trustee  
Dated: 12<sup>th</sup> February 2026

**THE HUMAN KIND FOUNDATION  
INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF THE HUMAN KIND FOUNDATION**

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I report to the Trustees on my examination of the financial statements of The Human Kind Foundation for the year ended 31<sup>st</sup> July 2025.

**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 65 of the Charities Act (Northern Ireland) 2008 (the 2008 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 65(9)(b) of the 2008 Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Charity as required by section 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.



**Richard Gareth Kirk FCA, MSc, BSc. (Econ)**  
**Independent Examiner**  
**12<sup>th</sup> February 2026**

**THE HUMAN KIND FOUNDATION  
STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31<sup>ST</sup> JULY 2025**

		2025			2024		
	Notes	Unrestricted funds £	Restricted funds £	Total £	Unrestricted funds £	Restricted Funds £	Total £
<b>Income</b>							
Donations and legacies	2	5,000	-	5,000	-	-	-
Charitable activities	3	-	-	-	-	1,609	1,609
Other income	4	<u>1,250</u>	-	<u>1,250</u>	<u>946</u>	-	<u>946</u>
<b>Total income</b>		<b><u>6,250</u></b>	<b>=</b>	<b><u>6,250</u></b>	<b><u>946</u></b>	<b><u>1,609</u></b>	<b><u>2,555</u></b>
<b>Expenditure on:</b>							
Charitable activities	5	<u>7,199</u>	-	<u>7,199</u>	<u>6,977</u>	<u>9,075</u>	<u>16,052</u>
<b>Total expenditure</b>		<b><u>7,199</u></b>	<b>=</b>	<b><u>7,199</u></b>	<b><u>6,977</u></b>	<b><u>9,075</u></b>	<b><u>16,052</u></b>
<b>Net income / (expenditure) and movement in funds</b>		<b><u>(949)</u></b>	<b>=</b>	<b><u>(949)</u></b>	<b><u>(6,031)</u></b>	<b><u>(7,466)</u></b>	<b><u>(13,497)</u></b>
<b>Reconciliation of funds:</b>							
<b>Fund balances at 1 August 24</b>		<b><u>16,569</u></b>	<b><u>(5,362)</u></b>	<b><u>11,207</u></b>	<b><u>22,600</u></b>	<b><u>2,104</u></b>	<b><u>24,704</u></b>
Net income / (expenditure) and movement in funds		(949)	-	(949)	<u>(6,031)</u>	<u>(7,466)</u>	<u>(13,497)</u>
Transfer between funds		(5,362)	5,362	-	=	=	=
<b>Fund balances at 31 July 25</b>		<b><u>10,258</u></b>	<b>=</b>	<b><u>10,258</u></b>	<b><u>16,569</u></b>	<b><u>(5,362)</u></b>	<b><u>11,207</u></b>

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

All income and expenditure derive from continuing activities.

**THE HUMAN KIND FOUNDATION  
BALANCE SHEET  
FOR THE YEAR ENDED 31<sup>st</sup> JULY 2025**

	Notes	2025		2024	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	11		<u>197</u>		<u>728</u>
<b>Current assets</b>					
Debtors	12	-		1,609	
Cash at bank and in hand		<u>10,061</u>		<u>9,546</u>	
		<u>10,061</u>		<u>11,155</u>	
<b>Creditors: amounts falling due within one year</b>					
Net current assets	13	-		<u>676</u>	
			<u>10,061</u>		<u>10,479</u>
<b>Total assets less current liabilities</b>			<u><b>10,258</b></u>		<u><b>11,207</b></u>
<b>Income funds</b>					
Restricted funds	14		-		(5,362)
Unrestricted funds	15		10,258		16,569
<b>Total funds</b>			<u><b>10,258</b></u>		<u><b>11,207</b></u>

The company is entitled to the exemption from the audit requirement contained in section 4 of the Companies Act 2006, for the year ended 31st July 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

**Trustee**  
**Sarah Alexandra Kelso - Robb**  
**Company Registration No NI 670917**

**12<sup>th</sup> February 2026**

**THE HUMAN KIND FOUNDATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31<sup>st</sup> JULY 2025**

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## **1 Accounting Policies**

### **Charity information**

The Human Kind Foundation is a private company limited by guarantee incorporated in N. Ireland. The registered office is Laurel Lodge, 20 Dairyland Road, Straid, Ballyclare, Co. Antrim, BT39 9QN.

#### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the Charity's governing document; 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). 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 financial statements 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 financial statements, 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 financial statements.

#### **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 conditions by donors or granters as to how they may be used. The purposes and uses of the restricted 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 or deeds of covenant 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.

**THE HUMAN KIND FOUNDATION  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31<sup>st</sup> JULY 2025**

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**Accounting Policies (Continued)**

**1.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

**1.6 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 to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

- Fixtures and fittings - 25% SL
- Computers - 25% SL

The gain or loss 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 the statement of financial activities.

**1.6.1.1 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 to determine the extent of the impairment loss.

**1.6.1.2 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. Bank overdrafts are shown within borrowings in current liabilities.

**1.7. 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.

## Accounting Policies (Continued)

### 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.

## 1.8. 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.

THE HUMAN KIND FOUNDATION  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31<sup>st</sup> JULY 2025

2. Income from donations and legacies

	2025			2024		
	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£	£	£	£
Donations and gifts	<u>5,000</u>	-	<u>5,000</u>	-	-	-

3. Charitable activities

3.1 Charitable Income

Community Foundation NI Grant -	=	=	=	1,609	1,609
Other	=	=	=	=	=
<b>Total</b>	=	=	=	<u>1,609</u>	<u>1,609</u>

4 Other Income

Other	<u>1,250</u>	<u>1,250</u>	<u>946</u>	=	<u>946</u>
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5. Charitable expenditure on activities

	2025			2024		
	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£	£	£	£
Depreciation	531	-	531	530	-	530
Donations	1,695	-	1,695	2,784	-	2,784
Resource costs	<u>4,915</u>	=	<u>4,915</u>	=	<u>7,600</u>	<u>7,600</u>
	<u>7,141</u>	=	<u>7,141</u>	<u>3,314</u>	<u>7,600</u>	<u>10,914</u>
Share of support costs (See note 6)	172	-	172	1,669	1,475	3,144
Share of governance costs (See note 6)	<u>(114)</u>	=	<u>(114)</u>	<u>1,994</u>	=	<u>1,994</u>
	<u>7,199</u>	=	<u>7,199</u>	<u>6,977</u>	<u>9,075</u>	<u>16,052</u>
Analysed by fund type						
Unrestricted funds	<u>7,199</u>	-	<u>7,199</u>	<u>6,977</u>	-	<u>6,977</u>
Restricted funds	-	-	-	-	<u>9,075</u>	<u>9,075</u>
<b>Total funds</b>	<u>7,199</u>	=	<u>7,199</u>	<u>6,977</u>	<u>9,075</u>	<u>16,052</u>

THE HUMAN KIND FOUNDATION  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31<sup>st</sup> JULY 2025

Accounting Policies (Continued)

6. Support Costs

	2025			2024		
	Support costs	Governance costs	Total	Support costs	Governance costs	Total
	£	£	£	£	£	£
Subscriptions	95	-	95	175	-	175
Travel and subsistence	-	-	-	617	-	617
Printing and Stationary	77	-	77	877	-	877
TM Awards	--	-	-	1,475	-	1475
Accountancy fees		(114)	(114)	-	802	802
Legal and Professional	-	-	-	-	1,192	1,192
<b>Total support costs</b>	<b><u>172</u></b>	<b><u>(114)</u></b>	<b><u>58</u></b>	<b><u>3,144</u></b>	<b><u>1,994</u></b>	<b><u>5,138</u></b>
<b>Analysed between funds</b>						
Unrestricted funds	172	(144)	58	1,669	1,994	3,663
Restricted funds	-	=	=	<u>1,475</u>	=	<u>1,475</u>
	<b><u>172</u></b>	<b><u>(144)</u></b>	<b><u>58</u></b>	<b><u>3,144</u></b>	<b><u>1,994</u></b>	<b><u>5,138</u></b>

7. Net movement in funds

	Governance costs	Total
	2025	2024
	£	£
The net movement in funds is stated after charging / (crediting):		
Fees payable for the independent examination of the charity's financial statements	-	802
Depreciation of owned tangible fixed assets	<u>531</u>	<u>530</u>

8. Trustees

None of the Trustees (or any of the persons connected with them) received any remuneration or benefits from the Charity during the year

9. Employees

The Foundation had no employees during the year (2024 - Nil)

THE HUMAN KIND FOUNDATION  
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
 FOR THE YEAR ENDED 31<sup>st</sup> JULY 2025

10. Taxation

The charity is exempt from taxation on its activities because all of its income is applied for charitable purposes

11. Tangible fixed assets

	Fixtures and Fittings £	Computers £	Total £
<b>Cost</b>			
As at 1 <sup>st</sup> August 2024	<u>1,329</u>	<u>791</u>	<u>2,120</u>
<b>As at 31<sup>st</sup> July 2025</b>	<u><b>1,329</b></u>	<u><b>791</b></u>	<u><b>2,120</b></u>
<b>Depreciation</b>			
As at 1 <sup>st</sup> August 2024	<u>996</u>	<u>396</u>	<u>1,391</u>
Charge for the year	333	198	531
<b>As at 31<sup>st</sup> July 2025</b>	<u><b>1,329</b></u>	<u><b>594</b></u>	<u><b>1,923</b></u>
<b>Carrying amount</b>			
As at 31 <sup>st</sup> July 2024	<u>333</u>	<u>395</u>	<u>728</u>
As at 31 <sup>st</sup> July 2025	=	<u>197</u>	<u>197</u>

12. Debtors

	2025 £	2024 £
Amounts falling due within one year		
Other debtors	=	<u>1,609</u>

13. Creditors: Amounts falling due within one year

Accruals and deferred income	-	<u>676</u>
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THE HUMAN KIND FOUNDATION  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31<sup>st</sup> JULY 2025

14. Restricted Funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held in trust subject to specific conditions by donors as to how they may be used.

Current year:	At 1 <sup>st</sup> August 2024	Incoming resources	Resources Expended	Transferred from unrestricted funds	As at 31 <sup>st</sup> July 2025
	£	£	£	£	£
	<u>(5,362)</u>	=	=	<u>5,362</u>	=
Prior year:	At 1 <sup>st</sup> August 2023	Incoming resources	Resources Expended	Transferred from unrestricted funds	As at 31 <sup>st</sup> July 2024
	£	£	£	£	£
	<u>2,104</u>	<u>1,609</u>	<u>(9,075)</u>	=	<u>(5,362)</u>

15. Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes

Current year:	At 1 <sup>st</sup> August 2024	Incoming resources	Resources Expended	Tsf from unrestricted funds	As at 31 <sup>st</sup> July 2025
	£	£	£	£	£
General Fund	<u>16,569</u>	<u>6,250</u>	<u>(7,199)</u>	<u>(5,362)</u>	<u>10,258</u>
Prior year:	At 1 <sup>st</sup> August 2023	Incoming resources	Resources Expended	Tsf from unrestricted funds	As at 31 <sup>st</sup> July 2024
	£	£	£	£	£
General Fund	<u>22,600</u>	<u>946</u>	<u>(6,977)</u>	=	<u>16,569</u>

THE HUMAN KIND FOUNDATION  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31<sup>st</sup> JULY 2025

16. Analysis on net assets between funds

	2025			2024		
	Unrestricted funds £	Restricted funds £	Total £	Unrestricted Funds £	Restricted Funds £	Total £
Tangible assets	197	-	197	728	-	728
Current assets / (liabilities)	10,061	-	10,061	9,850	629	10,479
	<b><u>10,258</u></b>	<b>=</b>	<b><u>10,258</u></b>	<b><u>10,578</u></b>	<b><u>629</u></b>	<b><u>11,207</u></b>

17. Related party transactions

During the year £2,100 (2024 - £7,600) of costs were paid to Kelso-Robb Consulting a related party connected through a mutual director. Payments were made for programme delivery and advancement of charity.

18. Cash generated from operations

	2025 £	2024 £
Deficit / surplus for the year	(949)	(13,497)
Adjustments for depreciation	531	530
<b>Movements in working capital</b>		
(Increase) decrease in debtors	1,609	(1,515)
Increase (decrease) in creditors	<u>(676)</u>	<u>95</u>
<b>Cash (absorbed by) / generated from operations</b>	<b><u>515</u></b>	<b><u>(14,387)</u></b>
Cash and Bank Balance at start of year	<b>9,546</b>	<b>23,933</b>
Cash inflow (outflow) in year	<u>515</u>	<u>(14,387)</u>
Cash and Bank Balance at end of year	<b><u>10,061</u></b>	<b><u>9,546</u></b>

19. Analysis of change in funds

The charity had no material debt during the year.

**The Human Kind Foundation**

Northern Ireland - Charity number 108000

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# Accounts

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**Charity registration number 108000**

**Company registration number NI670917 (Northern Ireland)**

**THE HUMAN KIND FOUNDATION**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2024**

# THE HUMAN KIND FOUNDATION

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Sarah Alexandra Kelso-Robb Lana Elizabeth Kelso Robb Robert Steven Robb
<b>Secretary</b>	Sarah Alexandra Kelso-Robb
<b>Company number</b>	NI670917
<b>Charity number (Northern Ireland)</b>	108000
<b>Registered office</b>	Laurel Lodge 20 Dairyland Road Ballyclare Co. Antrim BT39 9QN
<b>Independent Examiners</b>	AAB Group Accountants Limited 1-3 Arthur Street Belfast Co. Antrim BT1 4GA

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# THE HUMAN KIND FOUNDATION

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# THE HUMAN KIND FOUNDATION

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

### *FOR THE YEAR ENDED 31 JULY 2024*

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The Trustees present their annual report and financial statements for the year ended 31 July 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 Act (Northern Ireland) 2008, 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's objects are to;

- Educate young people about charitable giving and promote individual contributions of money, time and skills for charitable and community purposes;
- Provide support and activities which develop young people's understanding, skills, capacities and capabilities to enable them to participate in society as responsible individuals;
- Inform, advise and educate the public about charitable giving with a view to encouraging and improving fundraising and planned charitable giving, thereby promoting the efficiency and effectiveness of community and voluntary organisations.

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

#### **Background to the Establishment of the Foundation**

Over the last 20 years there has been a worrying decline in younger people's participation in volunteering and giving money to good causes. There is a feeling among young people that the emphasis on raising or donating money can be disempowering as they have limited funds to give. Charity is not a topic at the forefront of young people's minds and it is not the first thing they would think to do with their money. A participant summed this up well at a Joseph Rowntree Foundation focus group for their "Growing Into Giving" Report – "It's all about intention, if you don't get it when you're young, this feeling that I have to give, and there is a reason why I have to give, it won't come to you when you are older."

#### **Educational Programmes Designed to meet Charitable Objectives**

The programmes of engagement provided by The Human Kind Foundation are broadly based on three age-groups – primary school, post-primary school and further education, each with age appropriate offerings.

Primary School – Curriculum based classroom activities, workshops, charity visits, summer camps, incentivised giving challenges and community learning opportunities. This will be branded as "Kind Little Humans".

Post-primary School – In and out of school workshops and activities, giving projects, a Giving Journal, accredited training and incentivised giving challenges.

Further Education – Giving Circles, outreach, peer learning and incentivised giving challenges of a more strategic nature.

# THE HUMAN KIND FOUNDATION

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 JULY 2024

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#### Activities Designed to meet Charitable Objectives

##### "The Giving Tree"

A Christmas tree (physical or virtual) where the gifts purchased will be matched by The Human Kind Foundation and distributed to local charities and good causes.

##### "The Toy Chest for Little Treasures"

The donation of gifts of toys, books, games etc, which will be distributed by appropriate charity partners to children for a birthday, a special occasion, a hospital visit, who would not otherwise receive such gifts.

##### "The Family Giving Game"

A resource designed for kitchen table conversations about giving and other families in need in order to encourage the setting of a family's charitable objectives.

##### "Next Gen Philanthropy"

A service designed for families of high net worth, to examine their personal charitable vision and values to inform the giving objectives of the next generation.

#### Achievements and performance

Throughout the year, the Human Kind Foundation continued with a range of activities, building on the success of previous years. Whilst income has reduced on the previous year, expenditure on charitable activities has increased which represents the timing of the receipt of income in the year 2022/23 which was then successfully expended in the year 2023/24. Income includes financial support and in-kind donations.

Working with a number of charities, youth groups, schools and community organisations, the Foundation benefited from increased awareness and increased levels of outreach to teach children and young people about philanthropy.

Matched giving and incentivised gifting opportunities grew steadily to provide which benefitted a wide range of charities. The charities selected to receive financial sums and gifts of donated items were in some cases directed by the young people themselves. Non-specific gifting awarded as unrestricted funds from a number of donors were determined by the Trustees. The heartfelt thanks of the Trustees go to all those who supported the Foundation throughout the year.

Charitable organisations benefiting from the support of children and young people throughout Northern Ireland include:

- BCC
- Beyond Skin
- Blossoms Baby Bank
- Equality Period
- Extern NI
- Friends of the Cancer Centre
- Heartbeat Trust NI
- HomeStart
- MVI
- Newtownabbey Baby Bank
- Simon Community, NI
- St John's Ballyclare
- SVP
- The Salvation Army
- The Trussell Trust
- Ukrainians NI

# THE HUMAN KIND FOUNDATION

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2024

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- USPCA
- Women's Aid

Additionally, the Terry Malone Legacy Award, an application-based grant programme, was a one-off initiative created to benefit musically talented under-privileged children and young people. As well as benefiting eligible individuals, organisations in receipt of funding were, the Blue Houses, Ligoniel Primary School and the Music Yard.

### Financial review

#### Reserve Figures:

The Restricted Funds as at 31st July 2024 is -£5,362. This is a decrease of £3,258 from the previous year.

The Unrestricted Funds as at 31st July 2024 is £16,569. This is a decrease of £6,031 from the previous year.

Income as at 31st July 2024 is £2,555, which is a decrease of £18,491 from the previous year.

Expenditure as at 31st July 2024 is £16,052, which is an increase of £3,659 from the previous year.

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

### Structure, governance and management

The Charity is a company limited by guarantee without share capital use of 'Limited' exemption.

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:

Sarah Alexandra Kelso-Robb

Lana Elizabeth Kelso Robb

Robert Steven Robb

Currently this is a family foundation and the Trustees were recruited as members of that family.

### Disclosure of information to auditor

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees report was approved by the Board of Trustees.

  
Ms. Sarah Alexandra Kelso-Robb MBE

Trustee

Dated: 

# THE HUMAN KIND FOUNDATION

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF THE HUMAN KIND FOUNDATION

---

I report to the Trustees on my examination of the financial statements of The Human Kind Foundation for the year ended 31 July 2024.

#### **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 65 of the Charities Act (Northern Ireland) 2008 (the 2008 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 65(9)(b) of the 2008 Act.

#### **Independent examiner's statement**

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

- 1 accounting records were not kept in respect of the Charity as required by section 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).

## THE HUMAN KIND FOUNDATION

### INDEPENDENT EXAMINER'S REPORT (CONTINUED)

### TO THE TRUSTEES OF THE HUMAN KIND FOUNDATION

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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.



**AAB Group Accountants Limited**  
1-3 Arthur Street  
Belfast  
Co. Antrim  
BT1 4GA

Dated: 4.02.2025

# THE HUMAN KIND FOUNDATION

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

*FOR THE YEAR ENDED 31 JULY 2024*

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
<b>Income and endowments from:</b>							
Donations and legacies	3	-	-	-	16,045	5,001	21,046
Charitable activities	4	-	1,609	1,609	-	-	-
Other income	5	946	-	946	-	-	-
<b>Total income</b>		<u>946</u>	<u>1,609</u>	<u>2,555</u>	<u>16,045</u>	<u>5,001</u>	<u>21,046</u>
<b>Expenditure on:</b>							
Charitable activities	6	6,977	9,075	16,052	6,143	6,250	12,393
<b>Total expenditure</b>		<u>6,977</u>	<u>9,075</u>	<u>16,052</u>	<u>6,143</u>	<u>6,250</u>	<u>12,393</u>
<b>Net income/(expenditure) and movement in funds</b>		(6,031)	(7,466)	(13,497)	9,902	(1,249)	8,653
<b>Reconciliation of funds:</b>							
Fund balances at 1 August 2023		<u>22,600</u>	<u>2,104</u>	<u>24,704</u>	<u>12,698</u>	<u>3,353</u>	<u>16,051</u>
<b>Fund balances at 31 July 2024</b>		<u>16,569</u>	<u>(5,362)</u>	<u>11,207</u>	<u>22,600</u>	<u>2,104</u>	<u>24,704</u>

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

# THE HUMAN KIND FOUNDATION

## BALANCE SHEET

AS AT 31 JULY 2024

	Notes	2024 £	£	2023 £	£
<b>Fixed assets</b>					
Tangible assets	12		728		1,258
<b>Current assets</b>					
Debtors	13	1,609		94	
Cash at bank and in hand		9,546		23,933	
		<u>11,155</u>		<u>24,027</u>	
<b>Creditors: amounts falling due within one year</b>	14	<u>(676)</u>		<u>(581)</u>	
Net current assets			<u>10,479</u>		<u>23,446</u>
<b>Total assets less current liabilities</b>			<u>11,207</u>		<u>24,704</u>
<b>Income funds</b>					
Restricted funds	15		(5,362)		2,104
Unrestricted funds			16,569		22,600
			<u>11,207</u>		<u>24,704</u>

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 July 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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 4th February 2025



Sarah Alexandra Kelso-Robb

Trustee

Company Registration No. NI670917

# THE HUMAN KIND FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS

*FOR THE YEAR ENDED 31 JULY 2024*

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### 1 Accounting policies

#### Charity information

The Human Kind Foundation is a private company limited by guarantee incorporated in Northern Ireland. The registered office is Laurel Lodge, 20 Dairyland Road, Straid, Ballyclare, Co. Antrim, BT39 9QN.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, 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)". 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 financial statements 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 financial statements, 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 financial statements.

#### 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 or grantors as to how they may be used. The purposes and uses of the restricted 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 or deeds of covenant is recognised at the time of the donation.

# THE HUMAN KIND FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 JULY 2024

---

#### 1 Accounting policies

(Continued)

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.

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.5 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:

Fixtures and fittings	25% SL
Computers	25% SL

The gain or loss 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 the statement of financial activities.

#### 1.6 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).

#### 1.7 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. Bank overdrafts are shown within borrowings in current liabilities.

# THE HUMAN KIND FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 JULY 2024**

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### 1 Accounting policies

(Continued)

#### 1.8 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.

# THE HUMAN KIND FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 JULY 2024*

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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.

# THE HUMAN KIND FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2024

### 3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	-	-	-	16,045	5,001	21,046

### 4 Charitable activities

	Charitable Income 2024 £	2023 £
Performance related grants	1,609	-
<b>Performance related grants</b>		
Community Foundation NI	1,609	-
Other	-	-
	1,609	-

### 5 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other income	946	-

# THE HUMAN KIND FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2024

### 6 Charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Depreciation and impairment	530	-	530	530	-	530
Donations	2,784	-	2,784	382	2,723	3,105
Computer/Software costs	-	-	-	2,800	-	2,800
Resource costs	-	7,600	7,600	-	2,236	2,236
Printing and Stationary Resources	-	-	-	-	700	700
	-	-	-	65	-	65
	<u>3,314</u>	<u>7,600</u>	<u>10,914</u>	<u>3,777</u>	<u>5,659</u>	<u>9,436</u>
Share of support costs (see note 7)	1,669	1,475	3,144	2,315	-	2,315
Share of governance costs (see note 7)	1,994	-	1,994	581	61	642
	<u>6,977</u>	<u>9,075</u>	<u>16,052</u>	<u>6,673</u>	<u>5,720</u>	<u>12,393</u>
<b>Analysis by fund</b>						
Unrestricted funds	<u>6,977</u>	-	<u>6,977</u>	<u>6,143</u>	-	<u>6,143</u>
Restricted funds	-	<u>9,075</u>	<u>9,075</u>	<u>530</u>	<u>5,720</u>	<u>6,250</u>
	<u>6,977</u>	<u>9,075</u>	<u>16,052</u>	<u>6,673</u>	<u>5,720</u>	<u>12,393</u>

# THE HUMAN KIND FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2024

7 Support costs	Support costs	Governance costs	2024	2023
	£	£	£	£
Membership Subscriptions	175	-	175	315
Travel & Subsistence	617	-	617	1,718
Printing & Stationary	877	-	877	282
TM Awards	1,475	-	1,475	-
Accountancy fees	-	802	802	581
Legal and professional	-	1,192	1,192	61
	<u>3,144</u>	<u>1,994</u>	<u>5,138</u>	<u>2,957</u>
Analysed between Charitable activities	<u>3,144</u>	<u>1,994</u>	<u>5,138</u>	<u>2,957</u>

8 Net movement in funds	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	802	581
Depreciation of owned tangible fixed assets	530	530
	<u>1,332</u>	<u>1,111</u>

### 9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

### 10 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Total	<u>-</u>	<u>-</u>

# THE HUMAN KIND FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 JULY 2024

#### 10 Employees

(Continued)

There were no employees whose annual remuneration was more than £60,000.

#### 11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

#### 12 Tangible fixed assets

	Fixtures and fittings	Computers	Total
	£	£	£
<b>Cost</b>			
At 1 August 2023	1,329	791	2,120
At 31 July 2024	1,329	791	2,120
<b>Depreciation and impairment</b>			
At 1 August 2023	664	198	862
Depreciation charged in the year	332	198	530
At 31 July 2024	996	396	1,392
<b>Carrying amount</b>			
At 31 July 2024	333	395	728
At 31 July 2023	665	593	1,258

#### 13 Debtors

	2024	2023
	£	£
<b>Amounts falling due within one year:</b>		
Other debtors	1,609	94

#### 14 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	676	581

# THE HUMAN KIND FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2024

### 15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 August 2023	Incoming resources	Resources expended	At 31 July 2024
	£	£	£	£
	2,104	1,609	(9,075)	(5,362)
	<u>2,104</u>	<u>1,609</u>	<u>(9,075)</u>	<u>(5,362)</u>
<b>Previous year:</b>	<b>At 1 August 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 July 2023</b>
	£	£	£	£
	3,353	5,001	(6,250)	2,104
	<u>3,353</u>	<u>5,001</u>	<u>(6,250)</u>	<u>2,104</u>

### 16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 August 2023	Incoming resources	Resources expended	At 31 July 2024
	£	£	£	£
General funds	22,600	946	(6,977)	16,569
	<u>22,600</u>	<u>946</u>	<u>(6,977)</u>	<u>16,569</u>
<b>Previous year:</b>	<b>At 1 August 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 July 2023</b>
	£	£	£	£
General funds	12,698	16,045	(6,143)	22,600
	<u>12,698</u>	<u>16,045</u>	<u>(6,143)</u>	<u>22,600</u>

# THE HUMAN KIND FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2024

### 17 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 July 2024 are represented by:						
Tangible assets	728	-	728	1,258	-	1,258
Current assets/(liabilities)	9,850	629	10,479	21,342	2,104	23,446
	<u>10,578</u>	<u>629</u>	<u>11,207</u>	<u>22,600</u>	<u>2,104</u>	<u>24,704</u>

### 18 Related party transactions

During the year £7,600 of costs were paid to Kelso - Robb Consulting a related party connected through a mutual director. Payments were made for programme delivery and advancement of charity.

### 19 Cash generated from operations

	2024 £	2023 £
(Deficit)/surplus for the year	(13,497)	8,653
Adjustments for:		
Depreciation and impairment of tangible fixed assets	530	530
Movements in working capital:		
(Increase) in debtors	(1,515)	(94)
Increase in creditors	95	53
<b>Cash (absorbed by)/generated from operations</b>	<u>(14,387)</u>	<u>9,142</u>

### 20 Analysis of changes in net funds

The Charity had no material debt during the year.

**The Human Kind Foundation**

Northern Ireland - Charity number 108000

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# Annual report

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# THE HUMAN KIND FOUNDATION

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 JULY 2024*

---

### **Activities Designed to meet Charitable Objectives**

#### **"The Giving Tree"**

A Christmas tree (physical or virtual) where the gifts purchased will be matched by The Human Kind Foundation and distributed to local charities and good causes.

#### **"The Toy Chest for Little Treasures"**

The donation of gifts of toys, books, games etc, which will be distributed by appropriate charity partners to children for a birthday, a special occasion, a hospital visit, who would not otherwise receive such gifts.

#### **"The Family Giving Game"**

A resource designed for kitchen table conversations about giving and other families in need in order to encourage the setting of a family's charitable objectives.

#### **"Next Gen Philanthropy"**

A service designed for families of high net worth, to examine their personal charitable vision and values to inform the giving objectives of the next generation.

### **Achievements and performance**

Throughout the year, the Human Kind Foundation continued with a range of activities, building on the success of previous years. Whilst income has reduced on the previous year, expenditure on charitable activities has increased which represents the timing of the receipt of income in the year 2022/23 which was then successfully expended in the year 2023/24. Income includes financial support and in-kind donations.

Working with a number of charities, youth groups, schools and community organisations, the Foundation benefited from increased awareness and increased levels of outreach to teach children and young people about philanthropy.

Matched giving and incentivised gifting opportunities grew steadily to provide which benefitted a wide range of charities. The charities selected to receive financial sums and gifts of donated items were in some cases directed by the young people themselves. Non-specific gifting awarded as unrestricted funds from a number of donors were determined by the Trustees. The heartfelt thanks of the Trustees go to all those who supported the Foundation throughout the year.

Charitable organisations benefiting from the support of children and young people throughout Northern Ireland include:

- BCC
- Beyond Skin
- Blossoms Baby Bank
- Equality Period
- Extern NI
- Friends of the Cancer Centre
- Heartbeat Trust NI
- HomeStart
- MVI
- Newtownabbey Baby Bank
- Simon Community, NI
- St John's Ballyclare
- SVP
- The Salvation Army
- The Trussell Trust
- Ukrainians NI

# THE HUMAN KIND FOUNDATION

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 JULY 2024**

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- USPCA
- Women's Aid

Additionally, the Terry Malone Legacy Award, an application-based grant programme, was a one-off initiative created to benefit musically talented under-privileged children and young people. As well as benefiting eligible individuals, organisations in receipt of funding were, the Blue Houses, Ligoniel Primary School and the Music Yard.

### Financial review

#### Reserve Figures:

The Restricted Funds as at 31st July 2024 is -£5,362. This is a decrease of £3,258 from the previous year.  
The Unrestricted Funds as at 31st July 2024 is £16,569. This is a decrease of £6,031 from the previous year.  
Income as at 31st July 2024 is £2,555, which is a decrease of £18,491 from the previous year.  
Expenditure as at 31st July 2024 is £16,052, which is an increase of £3,659 from the previous year.

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

### Structure, governance and management

The Charity is a company limited by guarantee without share capital use of 'Limited' exemption.

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:

Sarah Alexandra Kelso-Robb  
Lana Elizabeth Kelso Robb  
Robert Steven Robb

Currently this is a family foundation and the Trustees were recruited as members of that family.

### Disclosure of information to auditor

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees report was approved by the Board of Trustees.

  
Ms. Sarah Alexandra Kelso-Robb MBE

Trustee

Dated: 4<sup>th</sup> February 2025

**The Human Kind Foundation**

Northern Ireland - Charity number 108000

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# Annual return

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# THE HUMAN KIND FOUNDATION

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF THE HUMAN KIND FOUNDATION

---

I report to the Trustees on my examination of the financial statements of The Human Kind Foundation for the year ended 31 July 2024.

#### **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 65 of the Charities Act (Northern Ireland) 2008 (the 2008 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 65(9)(b) of the 2008 Act.

#### **Independent examiner's statement**

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

- 1 accounting records were not kept in respect of the Charity as required by section 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).

## THE HUMAN KIND FOUNDATION

### INDEPENDENT EXAMINER'S REPORT (CONTINUED)

### TO THE TRUSTEES OF THE HUMAN KIND FOUNDATION

---

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.



**AAB Group Accountants Limited**  
1-3 Arthur Street  
Belfast  
Co. Antrim  
BT1 4GA

Dated: 4.02.2025

**The Human Kind Foundation**

Northern Ireland - Charity number 108000

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# Accounts

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AN AAB GROUP COMPANY

**Belfast:**  
1-3 Arthur Street,  
Belfast,  
Co Antrim,  
BT1 4GA  
Tel: 028 9024 3131

**Dublin:**  
Unit 5B, Fingal Bay,  
Business Park,  
Balbriggan,  
Co Dublin, K32 NY57  
Tel: 01 6913500

**Dungannon:**  
Howard House,  
30 Northland Row,  
Dungannon,  
Co Tyrone,  
BT71 6AP  
Tel: 028 8775 0400

**Mallusk:**  
Unit 1, Building 10,  
Central Park,  
Mallusk Rd,  
Newtownabbey,  
Co Antrim, BT36 4FS  
Tel: 028 9083 0801

**Newry:**  
Dromajane Mill,  
The Quays,  
Newry,  
Co Down,  
BT35 8QS  
Tel: 028 3026 1010

Registered Office Address

[FPM.AAB.COM](http://FPM.AAB.COM) | [INFO@FPM.AAB.COM](mailto:INFO@FPM.AAB.COM)

Charity Registration No. 108000

Company Registration No. NI670917 (Northern Ireland)

**THE HUMAN KIND FOUNDATION**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL**  
**STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2023**

**AWARD WINNING ADVICE...**



FPM Accountants Limited and FPM Accountants (Ireland) Limited are part of the FPM Group and branded as FPM, an AAB Group company. FPM is the trading name of FPM Accountants Limited and FPM Accountants (Ireland) Limited, which is regulated by Chartered Accountants Ireland for a range of Investment Business Activities in the United Kingdom. AAB Group is an independent member of Accelerate and TIAG with associated firms throughout the UK and worldwide. FPM Accountants Limited is registered in Northern Ireland.



FPM ACCOUNTANTS LIMITED, AN AAB GROUP COMPANY  
Reg No: NI022968 | VAT Reg: GB 187 4499 49 | IE 328 3821 FH

Teresa Campbell FCA, Paddy Harty FCA,  
Seamas Keating FCA, FABRP, Feargal McCormack FCA,  
Gary Digney FCA PIP, Michael Farrell FCA, Lowry Grant FCCA,  
Michelle Hawkins FCA, Malachy McLernon FCA CTA,  
James Pirrie CA, Stephen Smyth FCCA

Seamas Keating is authorised to act as an Insolvency Practitioner in UK and Ireland by Chartered Accountants Ireland.

# THE HUMAN KIND FOUNDATION

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees** Sarah Alexandra Kelso-Robb  
Lana Elizabeth Kelso Robb  
Robert Steven Robb

**Secretary** Sarah Alexandra Kelso-Robb

**Company number** NI670917

**Charity number (Northern Ireland)** 108000

**Registered office** Laurel Lodge  
20 Dairyland Road  
Ballyclare  
Co. Antrim  
BT39 9QN

**Independent Examiners** FPM Accountants Ltd  
1-3 Arthur Street  
Belfast  
Co. Antrim  
BT1 4GA

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# THE HUMAN KIND FOUNDATION

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# THE HUMAN KIND FOUNDATION

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

### *FOR THE YEAR ENDED 31 JULY 2023*

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The Trustees present their report and financial statements for the year ended 31 July 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 Act 2008, 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's objects are to;

- Educate young people about charitable giving and promote individual contributions of money, time and skills for charitable and community purposes;
- Provide support and activities which develop young people's understanding, skills, capacities and capabilities to enable them to participate in society as responsible individuals;
- Inform, advise and educate the public about charitable giving with a view to encouraging and improving fundraising and planned charitable giving, thereby promoting the efficiency and effectiveness of community and voluntary organisations.

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

#### **Background to the Establishment of the Foundation**

Over the last 20 years there has been a worrying decline in younger people's participation in volunteering and giving money to good causes. There is a feeling among young people that the emphasis on raising or donating money can be disempowering as they have limited funds to give. Charity is not a topic at the forefront of young people's minds and it is not the first thing they would think to do with their money. A participant summed this up well at a Joseph Rowntree Foundation focus group for their "Growing Into Giving" Report – "It's all about intention, if you don't get it when you're young, this feeling that I have to give, and there is a reason why I have to give, it won't come to you when you are older."

#### **Educational Programmes Designed to meet Charitable Objectives**

The programmes of engagement provided by The Human Kind Foundation are broadly based on three age-groups – primary school, post-primary school and further education, each with age appropriate offerings.

Primary School – Curriculum based classroom activities, workshops, charity visits, summer camps, incentivised giving challenges and community learning opportunities. This will be branded as "Kind Little Humans".

Post-primary School – In and out of school workshops and activities, giving projects, a Giving Journal, accredited training and incentivised giving challenges.

Further Education – Giving Circles, outreach, peer learning and incentivised giving challenges of a more strategic nature.

# THE HUMAN KIND FOUNDATION

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### *FOR THE YEAR ENDED 31 JULY 2023*

---

#### **Activities Designed to meet Charitable Objectives**

##### *"The Giving Tree"*

A Christmas tree (physical or virtual) where the gifts purchased are matched by The Human Kind Foundation and distributed to local charities and good causes.

##### *"The Toy Chest for Little Treasures"*

The donation of gifts of toys, books, games etc, which are distributed by appropriate charity partners to children who would not otherwise receive such gifts for a specific occasion, for example a hospital visit, a bereavement, or any difficult time throughout the year.

##### *"The Family Giving Game"*

A resource designed for kitchen table conversations about giving and other families in need in order to encourage the setting of a family's charitable objectives

##### *"Next Gen Philanthropy"*

A service designed for families of high net worth, to examine their personal charitable vision and values to inform the giving objectives of the next generation.

#### **Achievements and performance**

Development work designing the range of Educational Programmes and in the development of the concepts for the activities was completed and rolled out. A pilot to design and deliver a curriculum-based education programme was kindly supported by the McCall Foundation. The programme has been running successfully in schools and youth settings. Having been evaluated, the feedback from participants and teachers has been taken on board with regard and interest in the programme has been increasing.

In addition, throughout the year we have worked with a number of charities, youth groups, schools and community organisations. With our various programmes, as well as teaching children and young people about philanthropy, we have been able to directly support Extern NI, Women's Aid, Simon Community NI, VOYPIC, Ukrainians NI, Blossoms Belfast, All Nations, The Equality Period, The Trussell Trust Foodbanks, Beyond Skin, The Salvation Army, SVP & CEF. The total cash sum expended on charitable activities by the Foundation was £2,201.20, with the same value having been distributed to the designated charities with donations in kind.

This year saw the development of a collaboration with a donor to establish the Terry Malone Legacy Award. This initiative sought to recognise the talent of young people interested in music and art. We were very grateful to receive a generous donation of £5,000 to create a pilot programme focused on philanthropy and talents to award grants of up to £250 to purchase musical instruments, pay for tuition and fund community projects. To date we have been supported with the founding grant and by various individuals contributing cash and in kind.

To date we have been supported with the founding grant and by various individuals contributing cash and in kind. A multi-strand fundraising strategy is now in place to increase breadth and geographical delivery of our work in order to fulfil the stated charitable objectives.

# THE HUMAN KIND FOUNDATION

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 JULY 2023*

---

### **Financial review**

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

### **Structure, governance and management**

The Charity is a company limited by guarantee without share capital use of 'Limited' exemption.

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:

Sarah Alexandra Kelso-Robb  
Lana Elizabeth Kelso Robb  
Robert Steven Robb

Currently this is a family foundation and the Trustees were recruited as members of that family.

### **Disclosure of information to auditor**

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees report was approved by the Board of Trustees.



**Ms. Sandara Kelso-Robb MBE**

Trustee

Dated: .....

# THE HUMAN KIND FOUNDATION

## STATEMENT OF TRUSTEES RESPONSIBILITIES

*FOR THE YEAR ENDED 31 JULY 2023*

---

The Trustees, who are also the directors of The Human Kind Foundation for the purpose of company law, are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

In preparing these financial statements, 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; and
- prepare the financial statements 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 financial statements 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.



**AN AAB GROUP COMPANY**

## **THE HUMAN KIND FOUNDATION**

### **INDEPENDENT EXAMINER'S REPORT**

#### **TO THE TRUSTEES OF THE HUMAN KIND FOUNDATION**

---

I report to the Trustees on my examination of the financial statements of The Human Kind Foundation for the year ended 31 July 2023.

#### **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 65 of the Charities Act Northern Ireland 2008 (the 2008 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 65(9)(b) of the 2008 Act.

#### **Independent examiner's statement**

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

- 1 accounting records were not kept in respect of the Charity as required by section 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).



**AN AAB GROUP COMPANY**

## **THE HUMAN KIND FOUNDATION**

### **INDEPENDENT EXAMINER'S REPORT (CONTINUED)**

### **TO THE TRUSTEES OF THE HUMAN KIND FOUNDATION**

---

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.

*JL Grant*

**Lowry Grant**

**FPM Accountants Ltd**

**Chartered Accountants**

**Statutory Auditors**

1-3 Arthur Street

Belfast

Co. Antrim

BT1 4GA

Dated: .....

# THE HUMAN KIND FOUNDATION

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

*FOR THE YEAR ENDED 31 JULY 2023*

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<b>Income from:</b>							
Donations and legacies	3	16,045	5,001	21,046	12,415	-	12,415
Charitable activities	4	-	-	-	-	2,000	2,000
<b>Total income</b>		<u>16,045</u>	<u>5,001</u>	<u>21,046</u>	<u>12,415</u>	<u>2,000</u>	<u>14,415</u>
<b>Expenditure on:</b>							
Charitable activities	5	6,143	6,250	12,393	-	4,831	4,831
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		9,902	(1,249)	8,653	12,415	(2,831)	9,584
Fund balances at 1 August 2022		<u>12,698</u>	<u>3,353</u>	<u>16,051</u>	<u>283</u>	<u>6,184</u>	<u>6,467</u>
<b>Fund balances at 31 July 2023</b>		<u><u>22,600</u></u>	<u><u>2,104</u></u>	<u><u>24,704</u></u>	<u><u>12,698</u></u>	<u><u>3,353</u></u>	<u><u>16,051</u></u>

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.

# THE HUMAN KIND FOUNDATION

## BALANCE SHEET

*AS AT 31 JULY 2023*

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	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	9		1,258		997
<b>Current assets</b>					
Debtors	10	94		-	
Cash at bank and in hand		23,933		15,582	
		<u>24,027</u>		<u>15,582</u>	
<b>Creditors: amounts falling due within one year</b>	11	(581)		(528)	
Net current assets			23,446		15,054
<b>Total assets less current liabilities</b>			<u>24,704</u>		<u>16,051</u>
<b>Income funds</b>					
Restricted funds			2,104		3,353
Unrestricted funds			22,600		12,698
			<u>24,704</u>		<u>16,051</u>

# THE HUMAN KIND FOUNDATION

## BALANCE SHEET (CONTINUED)

***AS AT 31 JULY 2023***

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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 July 2023.

The directors 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 .....



Sarah Alexandra Kelso-Robb

**Trustee**

**Company Registration No. NI670917**

# THE HUMAN KIND FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS

*FOR THE YEAR ENDED 31 JULY 2023*

---

### 1 Accounting policies

#### Charity information

The Human Kind Foundation is a private company limited by guarantee incorporated in Northern Ireland. The registered office is Laurel Lodge, 20 Dairyland Road, Straid, Ballyclare, Co. Antrim, BT39 9QN.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, 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)". The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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 financial statements 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 financial statements, 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 financial statements.

#### 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 financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

#### 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 or deeds of covenant is recognised at the time of the donation.

# THE HUMAN KIND FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 JULY 2023**

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### 1 Accounting policies

(Continued)

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.

#### 1.5 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:

Fixtures and fittings	25% SL
Computers	25% SL

The gain or loss 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/(expenditure) for the year.

#### 1.6 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).

#### 1.7 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. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.8 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.

# THE HUMAN KIND FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 JULY 2023**

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### 1 Accounting policies

(Continued)

#### ***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.

### 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.

# THE HUMAN KIND FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 JULY 2023*

### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2023	2023	2023	2022
	£	£	£	£
Donations and gifts	16,045	5,001	21,046	12,415
	<u>16,045</u>	<u>5,001</u>	<u>21,046</u>	<u>12,415</u>

### 4 Charitable activities

	Charitable Income 2023	Charitable Income 2022
	£	£
	Charitable Income 2023	Charitable Income 2022
	£	£
McCall Foundation (CFNI)	-	2,000
	<u>-</u>	<u>2,000</u>

# THE HUMAN KIND FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 JULY 2023*

### 5 Charitable activities

	Unrestricted	Restricted	Total Unrestricted	Restricted	Total
	2023	2023	2023	2022	2022
	£	£	£	£	£
Depreciation and impairment	530	-	530	332	332
Donations	382	2,723	3,105	-	2,999
TM Awards	-	2,236	2,236	-	-
Printing and Stationary Resources	-	700	700	-	-
Legal and Professional	65	-	65	-	-
	2,800	-	2,800	-	-
	<u>3,777</u>	<u>5,659</u>	<u>9,436</u>	<u>332</u>	<u>2,999</u>
Share of support costs (see note 6)	2,315	-	2,315	972	972
Share of governance costs (see note 6)	581	61	642	528	528
	<u>6,673</u>	<u>5,720</u>	<u>12,393</u>	<u>1,832</u>	<u>2,999</u>
	<u><u>6,673</u></u>	<u><u>5,720</u></u>	<u><u>12,393</u></u>	<u><u>1,832</u></u>	<u><u>2,999</u></u>
<b>Analysis by fund</b>					
Unrestricted funds	6,143	-	6,143	-	-
Restricted funds	530	5,720	6,250	1,832	4,831
	<u>6,673</u>	<u>5,720</u>	<u>12,393</u>	<u>1,832</u>	<u>4,831</u>
	<u><u>6,673</u></u>	<u><u>5,720</u></u>	<u><u>12,393</u></u>	<u><u>1,832</u></u>	<u><u>4,831</u></u>

# THE HUMAN KIND FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2023

### 6 Support costs

	Support costs	Governance costs	2023	2022
	£	£	£	£
Membership				
Subscriptions	315	-	315	387
Travel & Subsistence	1,718	-	1,718	279
Printing & Stationary	-	-	-	306
General	282	-	282	-
Accountancy fees	-	581	581	528
Legal and professional	-	61	61	-
	<u>2,315</u>	<u>642</u>	<u>2,957</u>	<u>1,500</u>
Analysed between				
Charitable activities	<u>2,315</u>	<u>642</u>	<u>2,957</u>	<u>1,500</u>

### 7 Trustees

During the year trustee Sarah Alexandra Kelso-Robb received £2,800 for programme delivery and consultancy. This was at a reduced rate.

### 8 Employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
Total	<u>-</u>	<u>-</u>

# THE HUMAN KIND FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 JULY 2023*

### 9 Tangible fixed assets

	Fixtures and fittings	Computers	Total
	£	£	£
<b>Cost</b>			
At 1 August 2022	1,329	-	1,329
Additions	-	791	791
	<u>1,329</u>	<u>791</u>	<u>2,120</u>
At 31 July 2023	1,329	791	2,120
	<u>1,329</u>	<u>791</u>	<u>2,120</u>
<b>Depreciation and impairment</b>			
At 1 August 2022	332	-	332
Depreciation charged in the year	332	198	530
	<u>332</u>	<u>198</u>	<u>530</u>
At 31 July 2023	664	198	862
	<u>664</u>	<u>198</u>	<u>862</u>
<b>Carrying amount</b>			
At 31 July 2023	665	593	1,258
	<u>665</u>	<u>593</u>	<u>1,258</u>
At 31 July 2022	997	-	997
	<u>997</u>	<u>-</u>	<u>997</u>

### 10 Debtors

	2023	2022
	£	£
<b>Amounts falling due within one year:</b>		
Other debtors	94	-
	<u>94</u>	<u>-</u>

### 11 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	581	528
	<u>581</u>	<u>528</u>

# THE HUMAN KIND FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 JULY 2023*

### 12 Analysis of net assets between funds

	<b>Unrestricted funds 2023 £</b>	<b>Restricted funds 2023 £</b>	<b>Total 2023 £</b>	<b>Unrestricted funds 2022 £</b>	<b>Restricted funds 2022 £</b>	<b>Total 2022 £</b>
Fund balances at 31 July 2023 are represented by:						
Tangible assets	1,258	-	1,258	-	997	997
Current assets/(liabilities)	12,698	2,356	23,446	12,698	2,356	15,054
	<u>13,956</u>	<u>2,356</u>	<u>24,704</u>	<u>12,698</u>	<u>3,353</u>	<u>16,051</u>

**The Human Kind Foundation**

Northern Ireland - Charity number 108000

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# Annual report

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# THE HUMAN KIND FOUNDATION

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

### *FOR THE YEAR ENDED 31 JULY 2023*

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The Trustees present their report and financial statements for the year ended 31 July 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 Act 2008, 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's objects are to;

- Educate young people about charitable giving and promote individual contributions of money, time and skills for charitable and community purposes;
- Provide support and activities which develop young people's understanding, skills, capacities and capabilities to enable them to participate in society as responsible individuals;
- Inform, advise and educate the public about charitable giving with a view to encouraging and improving fundraising and planned charitable giving, thereby promoting the efficiency and effectiveness of community and voluntary organisations.

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

#### **Background to the Establishment of the Foundation**

Over the last 20 years there has been a worrying decline in younger people's participation in volunteering and giving money to good causes. There is a feeling among young people that the emphasis on raising or donating money can be disempowering as they have limited funds to give. Charity is not a topic at the forefront of young people's minds and it is not the first thing they would think to do with their money. A participant summed this up well at a Joseph Rowntree Foundation focus group for their "Growing Into Giving" Report – "It's all about intention, if you don't get it when you're young, this feeling that I have to give, and there is a reason why I have to give, it won't come to you when you are older."

#### **Educational Programmes Designed to meet Charitable Objectives**

The programmes of engagement provided by The Human Kind Foundation are broadly based on three age-groups – primary school, post-primary school and further education, each with age appropriate offerings. Primary School – Curriculum based classroom activities, workshops, charity visits, summer camps, incentivised giving challenges and community learning opportunities. This will be branded as "Kind Little Humans". Post-primary School – In and out of school workshops and activities, giving projects, a Giving Journal, accredited training and incentivised giving challenges. Further Education – Giving Circles, outreach, peer learning and incentivised giving challenges of a more strategic nature.

# THE HUMAN KIND FOUNDATION

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### *FOR THE YEAR ENDED 31 JULY 2023*

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#### **Activities Designed to meet Charitable Objectives**

##### *"The Giving Tree"*

A Christmas tree (physical or virtual) where the gifts purchased are matched by The Human Kind Foundation and distributed to local charities and good causes.

##### *"The Toy Chest for Little Treasures"*

The donation of gifts of toys, books, games etc, which are distributed by appropriate charity partners to children who would not otherwise receive such gifts for a specific occasion, for example a hospital visit, a bereavement, or any difficult time throughout the year.

##### *"The Family Giving Game"*

A resource designed for kitchen table conversations about giving and other families in need in order to encourage the setting of a family's charitable objectives

##### *"Next Gen Philanthropy"*

A service designed for families of high net worth, to examine their personal charitable vision and values to inform the giving objectives of the next generation.

#### **Achievements and performance**

Development work designing the range of Educational Programmes and in the development of the concepts for the activities was completed and rolled out. A pilot to design and deliver a curriculum-based education programme was kindly supported by the McCall Foundation. The programme has been running successfully in schools and youth settings. Having been evaluated, the feedback from participants and teachers has been taken on board with regard and interest in the programme has been increasing.

In addition, throughout the year we have worked with a number of charities, youth groups, schools and community organisations. With our various programmes, as well as teaching children and young people about philanthropy, we have been able to directly support Extern NI, Women's Aid, Simon Community NI, VOYPIC, Ukrainians NI, Blossoms Belfast, All Nations, The Equality Period, The Trussell Trust Foodbanks, Beyond Skin, The Salvation Army, SVP & CEF. The total cash sum expended on charitable activities by the Foundation was £2,201.20, with the same value having been distributed to the designated charities with donations in kind.

This year saw the development of a collaboration with a donor to establish the Terry Malone Legacy Award. This initiative sought to recognise the talent of young people interested in music and art. We were very grateful to receive a generous donation of £5,000 to create a pilot programme focused on philanthropy and talents to award grants of up to £250 to purchase musical instruments, pay for tuition and fund community projects. To date we have been supported with the founding grant and by various individuals contributing cash and in kind.

To date we have been supported with the founding grant and by various individuals contributing cash and in kind. A multi-strand fundraising strategy is now in place to increase breadth and geographical delivery of our work in order to fulfil the stated charitable objectives.

# THE HUMAN KIND FOUNDATION

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 JULY 2023*

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### **Financial review**

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

### **Structure, governance and management**

The Charity is a company limited by guarantee without share capital use of 'Limited' exemption.

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:

Sarah Alexandra Kelso-Robb  
Lana Elizabeth Kelso Robb  
Robert Steven Robb

Currently this is a family foundation and the Trustees were recruited as members of that family.

### **Disclosure of information to auditor**

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees report was approved by the Board of Trustees.



**Ms. Sandara Kelso-Robb MBE**

Trustee

Dated: .....

**The Human Kind Foundation**

Northern Ireland - Charity number 108000

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# Annual return

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**AN AAB GROUP COMPANY**

## **THE HUMAN KIND FOUNDATION**

### **INDEPENDENT EXAMINER'S REPORT**

#### **TO THE TRUSTEES OF THE HUMAN KIND FOUNDATION**

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I report to the Trustees on my examination of the financial statements of The Human Kind Foundation for the year ended 31 July 2023.

#### **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 65 of the Charities Act Northern Ireland 2008 (the 2008 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 65(9)(b) of the 2008 Act.

#### **Independent examiner's statement**

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

- 1 accounting records were not kept in respect of the Charity as required by section 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).



**AN AAB GROUP COMPANY**

## **THE HUMAN KIND FOUNDATION**

### **INDEPENDENT EXAMINER'S REPORT (CONTINUED)**

### **TO THE TRUSTEES OF THE HUMAN KIND FOUNDATION**

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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.

*JL Grant*

**Lowry Grant**

**FPM Accountants Ltd**

**Chartered Accountants**

**Statutory Auditors**

1-3 Arthur Street

Belfast

Co. Antrim

BT1 4GA

Dated: .....