



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

---

**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

---

# THE HUMAN KIND FOUNDATION

## CONTENTS

---

	<b>Page</b>
Trustees report	1 - 3
Statement of Trustee's responsibilities	4
Independent examiner's report	5 - 6
Statement of financial activities	7
Balance sheet	8 - 9
Notes to the financial statements	10 - 17

---

# THE HUMAN KIND FOUNDATION

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

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

---

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*

---

	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***

---

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**

---

### 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**

---

### 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>