

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

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

The Trustees present their annual report and financial statements for the year ended 31st 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 31st JULY 2025**

Financial Review

Income for the year ended 31st 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 31st 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 31st 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: 12th February 2026

**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 31st 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
12th February 2026

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

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

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	11		<u>197</u>		<u>728</u>
Current assets					
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>	
Creditors: amounts falling due within one year					
Net current assets	13	-		<u>676</u>	
			<u>10,061</u>		<u>10,479</u>
Total assets less current liabilities			<u>10,258</u>		<u>11,207</u>
Income funds					
Restricted funds	14		-		(5,362)
Unrestricted funds	15		10,258		16,569
Total funds			<u>10,258</u>		<u>11,207</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

12th February 2026

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

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 31st JULY 2025**

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 31st 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	<u>1,609</u>
Other	=	=	=	=	=	=
Total	=	=	=	=	<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>
Total funds	<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 31st 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
Total support costs	<u>172</u>	<u>(114)</u>	<u>58</u>	<u>3,144</u>	<u>1,994</u>	<u>5,138</u>
Analysed between funds						
Unrestricted funds	172	(144)	58	1,669	1,994	3,663
Restricted funds	-	=	=	<u>1,475</u>	=	<u>1,475</u>
	<u>172</u>	<u>(144)</u>	<u>58</u>	<u>3,144</u>	<u>1,994</u>	<u>5,138</u>

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 31st 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 £
Cost			
As at 1 st August 2024	<u>1,329</u>	<u>791</u>	<u>2,120</u>
As at 31st July 2025	<u>1,329</u>	<u>791</u>	<u>2,120</u>
Depreciation			
As at 1 st August 2024	<u>996</u>	<u>396</u>	<u>1,391</u>
Charge for the year	333	198	531
As at 31st July 2025	<u>1,329</u>	<u>594</u>	<u>1,923</u>
Carrying amount			
As at 31 st July 2024	<u>333</u>	<u>395</u>	<u>728</u>
As at 31 st 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 31st 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 st August 2024	Incoming resources	Resources Expended	Transferred from unrestricted funds	As at 31 st July 2025
	£	£	£	£	£
	<u>(5,362)</u>	=	=	<u>5,362</u>	=
Prior year:	At 1 st August 2023	Incoming resources	Resources Expended	Transferred from unrestricted funds	As at 31 st 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 st August 2024	Incoming resources	Resources Expended	Tsf from unrestricted funds	As at 31 st 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 st August 2023	Incoming resources	Resources Expended	Tsf from unrestricted funds	As at 31 st 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 31st 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
	<u>10,258</u>	=	<u>10,258</u>	<u>10,578</u>	<u>629</u>	<u>11,207</u>

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
Movements in working capital		
(Increase) decrease in debtors	1,609	(1,515)
Increase (decrease) in creditors	(676)	95
Cash (absorbed by) / generated from operations	<u>515</u>	<u>(14,387)</u>
Cash and Bank Balance at start of year	9,546	23,933
Cash inflow (outflow) in year	515	(14,387)
Cash and Bank Balance at end of year	<u>10,061</u>	<u>9,546</u>

19. Analysis of change in funds

The charity had no material debt during the year.