

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE PERIOD 10 DECEMBER 2020 TO 31 DECEMBER 2021  
FOR  
ACTS OF KINDNESS COMMUNITY (SOLENT)**

Gibson Whitter  
Chartered Accountants  
and Chartered Tax Advisers  
Larch House  
Parklands Business Park  
Denmead  
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# **ACTS OF KINDNESS COMMUNITY (SOLENT)**

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## **ACTS OF KINDNESS COMMUNITY (SOLENT)**

### **REPORT OF THE TRUSTEES FOR THE PERIOD 10 DECEMBER 2020 TO 31 DECEMBER 2021**

The trustees present their report with the financial statements of the charity for the period 10 December 2020 to 31 December 2021. The trustees have adopted the provisions of 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**

##### **Objectives and aims**

Objectives of the charity are:

- 1) the relief of poverty caused by a crisis or traumatic change of life circumstances, for those in need by providing essential items to residents living in the Solent area.
- 2) the relief of poverty by providing one off essential items that will enable those in need to continue their schooling, employment or caring duties in particular but not exclusively for the benefit of those residing within the Solent area.
- 3) to relieve and support persons, in the Solent area, who are in conditions of need, hardship or distress (beneficiaries) in such ways as the trustees from time to time think fit.

In furtherance of the above objects the organisation will promote volunteering and charitable giving within the Solent area.

Acts of Kindness Community (Solent) aims to:

- relieve the effects of poverty by providing support to the vulnerable
- assist in crisis situations
- recognise those in the community who have served beyond expectation.

Through community support and strong partnership working, Acts of Kindness Community (Solent) will provide food, clothing and household items to those in need, and will co-ordinate support of community projects. Utilising the skills and expertise of those in the community, we can collectively make a difference.

With a vision to enable those in difficult situations to access a service which enables them to receive support without fear of judgement.

##### **How we work to achieve these objects, aims and vision**

Acts of Kindness seeks to support the community.

Currently, we believe we can best do this by providing the most vulnerable with the wherewithal to be well-nourished, clean and warm. We try to enable those in need to surmount some of their difficulties which at present make a challenging situation almost impossible.

To that end we provide crisis support to families and individuals in Gosport, Fareham, and the surrounding area. This takes the form of parcels of food, sanitary items and toiletries, clothing, and household goods (bedding, white goods, furniture and kitchen equipment), delivered to those in need, free of any charge.

We operate each weekday from our hub, taking requests for food parcels, either directly from clients, or often as part of a wider referral from a range of agencies for those household items previously outlined. These are all delivered free of charge by a network of delivery drivers, the larger items being handled by our van team.

When resources allow, we also support the particularly vulnerable with community projects, including gardening, heavy cleaning and minor DIY.

AOK is managed and run entirely by volunteers and financed through donations from the public (food, clothing, furniture, equipment and monetary), and any awarded grants. We believe in working in partnership with other organisations within the community; voluntary bodies such as women's refuges, homeless shelters and the Citizen's Advice Bureau, and statutory bodies such as social service departments, housing organisations and primary care bodies. We receive referrals for families and individuals wherever there is a gap in available services.

## **ACTS OF KINDNESS COMMUNITY (SOLENT)**

### **REPORT OF THE TRUSTEES FOR THE PERIOD 10 DECEMBER 2020 TO 31 DECEMBER 2021**

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Public Benefit**

In accordance with the requirements of the Charities Act 2011 and the associated Charities (Accounts and Reports) Regulations 2008, the trustees confirm that they have complied with their duties to have due regard to the guidance on public benefit as published by the Charity Commission, in exercising their powers and duties in the year under review.

##### **Charitable activities**

Entering 2021, we had hoped that we were through the worst of the impact of COVID 19. Whilst this was partially true, we found that both the health and economic impact continued in to 2021, and there remained significant need amongst the vulnerable.

We continued to provide food parcels to those in greatest need, delivering over 3,000 parcels, and supporting over 10,000 people across the year. Alongside this, we also continued to source household goods and furniture for vulnerable families across the Fareham and Gosport areas. In addition, our specific campaigns included:

- Mother's Day: we provided flowers, chocolates, and toiletries to fifteen nominated mums
- Easter Sunday: in a massive demonstration of generosity, over 3000 Easter eggs were donated, and delivered to children, families, women's refuges, care homes, hospitals and the emergency services
- Father's Day: we provided gifts of a similar nature as on Mother's Day, toiletries and chocolates, to fifteen nominated fathers
- Harvest: The schools harvest campaign in 2021 was very successful and yielded a huge quantity of donations from 22 schools. Hundreds of kilos of donated food, toiletries and cleaning products were given which saved us hundreds of pounds worth of supermarket shopping in the months between September and December. When donated stocks get low, we have to buy food in with donated money, which eats into our contingency.
- Christmas: Similarly, in the lead up to Christmas 2021, schools were keen to get involved with both the Reverse Advent Calendar, and our Reverse Santa event. This allowed us to stock up in groceries again, and also to collect gifts which we could then distribute to children in the community, in Queen Alexandra Hospital Paediatric Emergency Department on Christmas Day, and to adult in-patients and staff in hospitals and care homes locally.

Local community groups - choirs, Women's Institutes, Rotary clubs, book groups etc - and local businesses also supported us both at Harvest time and at Christmas, in addition to any regular financial or food donation they were able to give. The huge influx of donations from the Harvest and Christmas campaigns caused us some storage issues but we were very lucky to be allowed to use some space at two local businesses. This was invaluable in allowing us to sort and move goods to the foodbank in an orderly way.

Much of our donated food is collected in collecting bins and trolleys at local supermarkets. We both welcome and appreciate their contribution and support. Additional help is also provided, particularly by Asda Gosport, by allowing us to encourage additional donations by speaking directly with shoppers on specific 'food drive days'.

Local groups, including Rotary and Women's Institutes, kindly make us their 'charity of choice'; such support is a mainstay of our donations, and we are much in their debt.

In June 2021, we were delighted that the massive commitment and contribution of our volunteers and supporters across all the years that the charity has been operating was recognised by the Queen's Award for Voluntary Service (QAVS). Equivalent to an MBE, QAVS are the highest awards given to local voluntary groups in the UK, and they are awarded for life. In addition, a 'special recognition' badge was awarded, a rare occurrence, for only two of the 241 charities awarded the QAVS received these.

## **ACTS OF KINDNESS COMMUNITY (SOLENT)**

### **REPORT OF THE TRUSTEES FOR THE PERIOD 10 DECEMBER 2020 TO 31 DECEMBER 2021**

2021 brought an additional and unexpected challenge - that of having to move premises for our charity Hub three times during the year. Once informed by Fareham Borough Council that they could no longer provide accommodation at Daedalus Airfield (without significant rent cost), we managed to secure premises at St Matthew's Church, Gosport, in April (the church being vacant during the Covid-19 Period), but our occupation came to a close given a request, by Church authorities, for the return of the premises for church services. Moving next to premises in Brockhurst Road, Gosport, a number of health and safety issues were identified which it proved not possible to address, and we ended the year in premises at Basepoint Business Centre, in Gosport.

#### **FINANCIAL REVIEW**

##### **Financial position**

The following figures are taken from the Annual Accounts; if more details are required please refer to the full accounts.

Acts of Kindness Community (Solent) received a total of £113,485 in the period 10 December 2021 to 31 December 2021 and remain hugely appreciative for the support of donors throughout the financial year. Funds come in the form of major grants (£27,155), financial donations from community organisations and individuals (£39,180), food and related items (£46,130), and household furniture and white goods.

Grants and donations of particular note:

- Babcocks Christmas party donations £2,943
- Hampshire County Council £3,000
- Co-op Local Community Fund £3,844
- The Albert Hunt Trust £5,000
- Eight Foundation £2,499

The charity spent a total of £128,451 - again, this figure includes a valuation against donated goods.

##### **Reserves policy**

At 31 December 2021, free reserves (represented by unrestricted and undesignated reserves, less the value of functional fixed assets) amounted to £55,497. A formal reserves policy has been approved by the trustees and is as follows:

Acts of Kindness Community (Solent) (AOK) recognises three types of reserves as outlined below:

- General Reserves: Reserves that are not legally restricted or designated for specific future use. They may include reserves that are part of investments depending upon the nature of those investments; this will be specified in the position statement described below.
- Restricted Reserves: Reserves held in accordance with any restrictions required by the original funder.
- Designated Reserves: Reserves which are set aside for a specified future use. This could include making provision for fluctuations in predicted future income.

AOK aims to hold reserves that allows for financial stability and the means for the development of our principal activity. It will also allow for an orderly closure of the charity in such an eventuality. This is made up of two main components:

- Firstly, the funds to meet all contractual obligations of the company including service contracts.
- Secondly, the costs of continuing to run our entire service for between three and six months, in order to allow for an orderly wind down of services and so as not to have a sudden and adverse impact upon service users.

AOK has decided on this level given the volatility in the charity's income and the relatively high expenditure commitment. AOK recognise that reserves equivalent to less than one year's expenditure may deter potential donors from donating if its viability is under threat. AOK seek to balance this with the risk of being perceived by donors as not seeking to use donated funds in a timely manner.

## **ACTS OF KINDNESS COMMUNITY (SOLENT)**

### **REPORT OF THE TRUSTEES FOR THE PERIOD 10 DECEMBER 2020 TO 31 DECEMBER 2021**

#### **THE FUTURE OF AOK**

Our long-term aim is to become a comprehensive Crisis Support Centre, providing our current services alongside budgeting assistance, cookery classes, and application and interview support. We believe that with such support, many people can move out of the poverty that grips the lives of so many of the vulnerable in our communities.

A key focus for 2022 is for the charity to secure a permanent premises, one where we can grow into our long-term aim, but this will be a significant challenge, given both the availability and cost of such potential buildings.

Alongside this, we plan to introduce our Youth Ambassador Programme for young people between the ages of 7 and 18. Those involved will bring people across the community closer together by demonstrating acts of kindness in everyday life, getting involved in the day-to-day activities of AOK and then holding their own fundraising event to become a fully-fledged AOK Youth Ambassador.

To underpin all our activities, we will ensure that we have an effective volunteer framework in place: sufficient in number, appropriate in skills, well-informed and suitably supported. We will also ensure that all trustee governance requirements are reviewed to improve robustness.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The Charity is a Charitable Incorporated Organisation (CIO) and is controlled by the Constitution, its governing document, the foundation registered on 25th September 2018. The governing document has been agreed by the Charity Commission and is kept under regular review to ensure that it remains appropriate to the Charities Objects, Aims and Vision.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1180072

##### **Principal address**

Unit 7  
Gosport Business Centre  
Aerodrome Road  
Gosport  
Hampshire  
PO13 0FQ

##### **Trustees**

Kerry Snuggs	Trustee	Reappointed April 2022
Courtney Hartley	Trustee	Resigned March 2021
Natalie Bridgeman	Trustee	Resigned March 2021
Hilary Bremner	Trustee	Appointed July 2021, ratified April 2022
Lesley Barsby	Trustee	Appointed July 2021, ratified April 2022
Robbie Hammond	Trustee	Co-opted October 2021, ratified April 2022
Jan Aps	Trustee	Appointed June 2022

##### **Independent Examiner**

Gibson Whitter  
Chartered Accountants  
and Chartered Tax Advisers  
Larch House  
Parklands Business Park  
Denmead  
Hampshire  
PO7 6XP

**ACTS OF KINDNESS COMMUNITY (SOLENT)**  
**REPORT OF THE TRUSTEES**  
**FOR THE PERIOD 10 DECEMBER 2020 TO 31 DECEMBER 2021**

Approved by order of the board of trustees on 10 October 2022 and signed on its behalf by:

Mrs L Barsby - Trustee

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ACTS OF KINDNESS COMMUNITY (SOLENT)**

### **Independent examiner's report to the trustees of Acts of Kindness Community (Solent)**

I report to the charity trustees on my examination of the accounts of Acts of Kindness Community (Solent) (the Trust) for the period 10 December 2020 to 31 December 2021.

### **Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 accounts to be reached.

Gavin Whitter  
FCA CTA  
Gibson Whitter  
Chartered Accountants  
and Chartered Tax Advisers  
Larch House  
Parklands Business Park  
Denmead  
Hampshire  
PO7 6XP

10 October 2022



# **ACTS OF KINDNESS COMMUNITY (SOLENT)**

## **STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD 10 DECEMBER 2020 TO 31 DECEMBER 2021**

				Period 10.12.20 to 31.12.21 Total funds £	Year Ended 9.12.20 Total funds £
	Notes	Unrestricted funds £	Restricted funds £		
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	82,364	2,946	85,310	206,425
<b>Charitable activities</b>					
Relief of poverty		27,155	-	27,155	46,725
Other trading activities	3	1,020	-	1,020	647
<b>Total</b>		<u>110,539</u>	<u>2,946</u>	<u>113,485</u>	<u>253,797</u>
<b>EXPENDITURE ON</b>					
Raising funds		-	-	-	647
<b>Charitable activities</b>	5				
Relief of poverty		126,007	2,444	128,451	192,020
<b>Total</b>		<u>126,007</u>	<u>2,444</u>	<u>128,451</u>	<u>192,667</u>
<b>NET INCOME/(EXPENDITURE)</b>		(15,468)	502	(14,966)	61,130
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		76,013	-	76,013	14,883
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>60,545</u></u>	<u><u>502</u></u>	<u><u>61,047</u></u>	<u><u>76,013</u></u>

The notes form part of these financial statements

# ACTS OF KINDNESS COMMUNITY (SOLENT)

## BALANCE SHEET 31 DECEMBER 2021

	Notes	31.12.21 £	9.12.20 £
<b>FIXED ASSETS</b>			
Tangible assets	11	5,048	6,974
<b>CURRENT ASSETS</b>			
Debtors	12	4,913	91
Cash at bank		54,530	84,984
		<u>59,443</u>	<u>85,075</u>
<b>CREDITORS</b>			
Amounts falling due within one year	13	(3,444)	(16,036)
<b>NET CURRENT ASSETS</b>		<u>55,999</u>	<u>69,039</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		61,047	76,013
<b>NET ASSETS</b>		<u>61,047</u>	<u>76,013</u>
<b>FUNDS</b>	16		
Unrestricted funds		60,545	76,013
Restricted funds		502	-
<b>TOTAL FUNDS</b>		<u>61,047</u>	<u>76,013</u>

The financial statements were approved and authorised for issue by the Board of Trustees and authorised for issue on 10 October 2022 and were signed on its behalf by:

Mrs L Barsby - Trustee

## **ACTS OF KINDNESS COMMUNITY (SOLENT)**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD 10 DECEMBER 2020 TO 31 DECEMBER 2021**

#### **1. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Income**

Voluntary income including donations, gifts and legacies and grants that provide core funding or are of a general nature are recognised where there is entitlement, receipt is probable and the amount can be measured with sufficient reliability. Such income is only deferred when:

- the donor specifies that the grant or donation must only be used in future accounting periods; or
- the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific conditions is recognised as earned (as the related goods and services are provided). Grant income included in this category provides funding to support activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

##### **Volunteers and donated services**

The value of services provided by volunteers is not incorporated into these financial statements.

Where goods or services are provided to the charity as a donation that would normally be purchased from suppliers, this contribution is included in the financial statements at an estimate based on the value of the contribution to the charity.

Goods donated and held as stock for distribution by the charity, including food items donated to foodbanks, are recognised as incoming resources within voluntary income when received and as stock, an equivalent amount is included as resources expended when stock is distributed.

##### **Expenditure**

Expenditure is recognised when a liability is incurred. Contractual arrangements are recognised as goods or services are supplied.

- Raising funds are those costs incurred in attracting voluntary income.
- Charitable activities include expenditure associated with providing services to the charity's beneficiaries and include both the direct costs and support costs relating to those activities.
- Support costs include central functions and governance costs and have been allocated to activities on a basis consistent with the use of resources.

##### **Irrecoverable VAT**

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

## ACTS OF KINDNESS COMMUNITY (SOLENT)

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE PERIOD 10 DECEMBER 2020 TO 31 DECEMBER 2021

#### 1. ACCOUNTING POLICIES - continued

##### Tangible fixed assets

Plant and machinery	- 20% on cost
Motor vehicles	- 20% on cost
Computer equipment	- 25% on cost

##### Taxation

The charity is exempt from tax on its charitable activities.

##### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the Balance Sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is shorter.

The interest element of these obligations is charged to the Statement of Financial Activities over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

#### 2. DONATIONS AND LEGACIES

	Period 10.12.20 to 31.12.21 £	Year Ended 9.12.20 £
Donations	39,180	56,425
Donated goods	46,130	150,000
	<u>85,310</u>	<u>206,425</u>

# **ACTS OF KINDNESS COMMUNITY (SOLENT)**

## **NOTES TO THE FINANCIAL STATEMENTS - continued** **FOR THE PERIOD 10 DECEMBER 2020 TO 31 DECEMBER 2021**

### **3. OTHER TRADING ACTIVITIES**

	Period 10.12.20 to 31.12.21 £	Year Ended 9.12.20 £
Fundraising events	1,020	647
	<u>1,020</u>	<u>647</u>

### **4. INCOME FROM CHARITABLE ACTIVITIES**

	Period 10.12.20 to 31.12.21 £	Year Ended 9.12.20 £
Grants		
Activity		
Relief of poverty	27,155	46,725
	<u>27,155</u>	<u>46,725</u>

Grants received, included in the above, are as follows:

	Period 10.12.20 to 31.12.21 £	Year Ended 9.12.20 £
Eight Foundation	2,499	6,000
Hampshire County Council	3,000	6,500
Fareham Borough Council	-	13,750
National Lottery Fund	11,812	13,188
Community First	-	4,237
Wave 105	-	1,050
Serco Foundation	-	1,000
Groundwork UK	-	1,000
Co-op Foundation	3,844	-
SJP Foundation	1,000	-
Albert Hunt Trust	5,000	-
	<u>27,155</u>	<u>46,725</u>

### **5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 6) £	Support costs (see note 7) £	Totals £
Relief of poverty	118,463	9,988	128,451
	<u>118,463</u>	<u>9,988</u>	<u>128,451</u>

**ACTS OF KINDNESS COMMUNITY (SOLENT)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE PERIOD 10 DECEMBER 2020 TO 31 DECEMBER 2021**

**6. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	Period 10.12.20 to 31.12.21 £	Year Ended 9.12.20 £
Staff costs	2,380	-
Hub rent	18,089	6,900
Storage costs	717	2,290
Light and heat	1,525	580
Van expenses	3,619	3,129
Hub outgoings	84,916	163,784
Client Crisis Hampers/ client resolutions	-	2,230
Holiday poverty costs	-	2,141
Mobile phone top ups	475	830
Other project costs	5,699	-
Volunteer costs	1,000	3,850
Volunteer refreshments and gifts	30	532
Payroll administration fee	13	-
	<u>118,463</u>	<u>186,266</u>

**7. SUPPORT COSTS**

	Management £	Governance costs £	Totals £
Relief of poverty	<u>8,224</u>	<u>1,764</u>	<u>9,988</u>

Support costs, included in the above, are as follows:

**Management**

	Period 10.12.20 to 31.12.21 Relief of poverty £	Year Ended 9.12.20 Total activities £
Insurance	335	180
Other admin costs	159	302
Computer costs	104	121
Repairs and renewals	4,146	353
Training	-	72
Legal and professional charges	960	-
Depreciation of tangible and heritage assets	2,425	2,325
Bank fees	95	466
	<u>8,224</u>	<u>3,819</u>

# **ACTS OF KINDNESS COMMUNITY (SOLENT)**

## **NOTES TO THE FINANCIAL STATEMENTS - continued** **FOR THE PERIOD 10 DECEMBER 2020 TO 31 DECEMBER 2021**

### **7. SUPPORT COSTS - continued** **Governance costs**

	Period 10.12.20 to 31.12.21 Relief of poverty £	Year Ended 9.12.20 Total activities £
Accountancy	1,764	1,680
	<u>1,764</u>	<u>1,680</u>

### **8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the period ended 31 December 2021 nor for the year ended 9 December 2020.

#### **Trustees' expenses**

There were no trustees' expenses paid for the period ended 31 December 2021 nor for the year ended 9 December 2020.

### **9. STAFF COSTS**

	Period 10.12.20 to 31.12.21 £	Year Ended 9.12.20 £
Wages and salaries	2,380	-
	<u>2,380</u>	<u>-</u>

The average monthly number of employees during the period was as follows:

	Period 10.12.20 to 31.12.21	Year Ended 9.12.20
Direct staff	1	-
	<u>1</u>	<u>-</u>

No employees received emoluments in excess of £60,000.

### **10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	206,425	-	206,425
<b>Charitable activities</b>			
Relief of poverty	46,725	-	46,725
Other trading activities	647	-	647
<b>Total</b>	<u>253,797</u>	<u>-</u>	<u>253,797</u>

#### **EXPENDITURE ON**

# ACTS OF KINDNESS COMMUNITY (SOLENT)

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE PERIOD 10 DECEMBER 2020 TO 31 DECEMBER 2021

### 10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Raising funds	647	-	647
<b>Charitable activities</b>			
Relief of poverty	192,020	-	192,020
<b>Total</b>	192,667	-	192,667
<b>NET INCOME</b>	61,130	-	61,130

### RECONCILIATION OF FUNDS

<b>Total funds brought forward</b>			
As previously reported	11,688	-	11,688
Prior year adjustment	3,195	-	3,195
<b>As restated</b>	14,883	-	14,883
<b>TOTAL FUNDS CARRIED FORWARD</b>	76,013	-	76,013

### 11. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>				
At 10 December 2020	-	10,989	508	11,497
Additions	499	-	-	499
Transfer to ownership	-	10,989	-	10,989
At 31 December 2021	499	21,978	508	22,985
<b>DEPRECIATION</b>				
At 10 December 2020	-	4,396	127	4,523
Charge for year	100	2,198	127	2,425
Transfer to ownership	-	10,989	-	10,989
At 31 December 2021	100	17,583	254	17,937
<b>NET BOOK VALUE</b>				
At 31 December 2021	399	4,395	254	5,048
At 9 December 2020	-	6,593	381	6,974



# **ACTS OF KINDNESS COMMUNITY (SOLENT)**

## **NOTES TO THE FINANCIAL STATEMENTS - continued** **FOR THE PERIOD 10 DECEMBER 2020 TO 31 DECEMBER 2021**

### **11. TANGIBLE FIXED ASSETS - continued**

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

	Motor vehicles £
<b>COST</b>	
At 10 December 2020 and 31 December 2021	10,989
<b>DEPRECIATION</b>	
At 10 December 2020	4,396
Transfer to ownership	(4,396)
At 31 December 2021	-
<b>NET BOOK VALUE</b>	
At 31 December 2021	10,989
At 9 December 2020	6,593

### **12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.21 £	9.12.20 £
Other debtors	3,019	-
Prepayments	1,894	91
	<u>4,913</u>	<u>91</u>

### **13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.21 £	9.12.20 £
Hire purchase (see note 14)	-	2,544
Deferred income	-	11,812
Accrued expenses	3,444	1,680
	<u>3,444</u>	<u>16,036</u>

#### **Deferred income**

Deferred income last year comprised of grant income received for future financial periods.

	2020 £	2020 £
Balance brought forward	11,812	-
Amount release to incoming resources	(11,812)	-
Amount deferred in the year	-	11,812
Balance carried forward	<u>-</u>	<u>11,812</u>

# **ACTS OF KINDNESS COMMUNITY (SOLENT)**

## **NOTES TO THE FINANCIAL STATEMENTS - continued** **FOR THE PERIOD 10 DECEMBER 2020 TO 31 DECEMBER 2021**

### **14. LEASING AGREEMENTS**

Minimum lease payments under hire purchase fall due as follows:

	31.12.21 £	9.12.20 £
Net obligations repayable:		
Within one year	-	2,544
	<u>          </u>	<u>          </u>

### **15. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted funds £	Restricted funds £	31.12.21 Total funds £	9.12.20 Total funds £
Fixed assets	5,048	-	5,048	6,974
Current assets	58,941	502	59,443	85,075
Current liabilities	(3,444)	-	(3,444)	(16,036)
	<u>60,545</u>	<u>502</u>	<u>61,047</u>	<u>76,013</u>

### **16. MOVEMENT IN FUNDS**

	At 10.12.20 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	76,013	(15,468)	60,545
<b>Restricted funds</b>			
George's fund	-	502	502
	<u>76,013</u>	<u>(14,966)</u>	<u>61,047</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	110,539	(126,007)	(15,468)
<b>Restricted funds</b>			
Sophie's summer house	1,574	(1,574)	-
George's fund	1,372	(870)	502
	<u>2,946</u>	<u>(2,444)</u>	<u>502</u>
<b>TOTAL FUNDS</b>	<u>113,485</u>	<u>(128,451)</u>	<u>(14,966)</u>

# **ACTS OF KINDNESS COMMUNITY (SOLENT)**

## **NOTES TO THE FINANCIAL STATEMENTS - continued** **FOR THE PERIOD 10 DECEMBER 2020 TO 31 DECEMBER 2021**

### **16. MOVEMENT IN FUNDS - continued**

#### **Comparatives for movement in funds**

	At 10.12.19 £	Prior year adjustment £	Net movement in funds £	At 9.12.20 £
<b>Unrestricted funds</b>				
General fund	11,688	3,195	61,130	76,013
<b>TOTAL FUNDS</b>	<u>11,688</u>	<u>3,195</u>	<u>61,130</u>	<u>76,013</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	253,797	(192,667)	61,130
<b>TOTAL FUNDS</b>	<u>253,797</u>	<u>(192,667)</u>	<u>61,130</u>

### **17. RELATED PARTY DISCLOSURES**

There were no related party transactions for the period ended 31 December 2021.