



**Kissing it Better**

**Trustees' Report and**

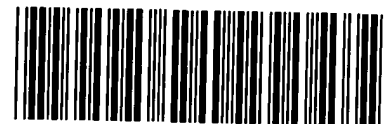
**Financial Statements for**

**the year ended**

**31 July 2019**

Charity Number 1148795

Company Number 07710097



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## Legal and administrative information

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**Trustees:** Prof Angela Eleaine Thomas OBE  
 Richard Markham Samuda FCA  
 Timothy John Newman LLB  
 Monica Fletcher OBE  
 Derek Oldham [appointed January 27<sup>th</sup> 2020]  
 Philippa Davies [resigned 7<sup>th</sup> August 2019]

**Patrons:** Dr Phil Hammond  
 Sir Andrew Motion  
 Nadhim Zahawi MP  
 Sunny Onmonde

**Charity Number:** 1148795

**Company Number:** 07710097

**Registered Office:** The Old Vicarage  
 Church Lane  
 Aston Cantlow  
 Henley in Arden  
 B95 6JB

**Independent Examiners:** H. L. Barnes and Sons  
 Chartered Accountants  
 Barclays Bank Chambers  
 Stratford upon Avon  
 CV37 6AH

**Bankers:** Barclays Bank PLC  
 Leicester  
 LE87 2BB

## **Trustees' report for the year ended 31 July 2019**

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The trustees, who are also the directors of the company, present their report and financial statements of the charity for the year ended 31 July 2019. The financial statements have been prepared in accordance with the accounting policies set out in note 2 to the accounts and comply with the charity's Memorandum and Articles, The Charities Act 2011 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).

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

Kissing it Better is a Registered Charity in England & Wales (registered 3 September 2012) and a Company Limited by Guarantee. The charity is governed by its Memorandum and Articles incorporated on 19 July 2011.

The Trustees are responsible for governance and appoint staff as required for the day to day running of the charity.

Trustees are appointed by the approval of the Board of Trustees. Some of the Trustees have been involved with the charity since its inception. The Trustees all give their time voluntarily and receive no remuneration. An AGM will be called following the approval of the annual accounts.

Staff who are responsible for the charity's activities in hospitals and care homes are required to meet their training requirements in child and adult protection and health and safety as appropriate for their roles. This is arranged by agreement with each partner organisation.

Risks have been assessed for each project. Policies and procedures are constantly reviewed.

## **Review of the Charity's Activities from the Trustees**

The year under review has been another one of considerable progress for the Charity and its team. The sustained financial and performance pressures on the NHS and Social Care sector continues to accentuate the need for the importance of the charity's innovative projects to support patients and social care residents.

We are pleased to see further progress in the diversification of the Charity's income streams. A significant percentage of this new income has derived from our Accredited Training provision, which has been made possible by the appointment of a new designated Training Lead Post, funded by the Pargiter Trust. As well as new funding sources we are also delighted to see the continued partnership with the Rank Foundation.

We were pleased to see the launch of the charity's new website. We believe this will be a useful way forward to more widely promote the work of the Charity and potentially attract a wider range of volunteers and funders to engage with us. Our thanks also go to the team for running two successful and enjoyable fundraising events which attracted both many of our regular supporters and new ones including a number of generous corporate sponsors.

We are pleased to welcome Derek Oldham as a new Trustee – from an Engineering background, Derek is a long standing volunteer and singer for Kissing It Better. Besides his business experience, Derek will represent the interests of our Volunteers,

The Trustees continue to be impressed by the relentless energy and inventiveness of the Kissing it Better team, as exemplified by Jill, our Chief Executive. Her distinctive leadership style is able to inspire so many young volunteers. She is also able to challenge and shift the attitudes of others in leadership positions, guiding them to both a more pragmatic interpretation of regulation and a 'Can do' approach resulting in far greater impact.

Never has the need for the work of the Charity been so vital. The social isolation of so many individuals and the feelings of loneliness and helplessness has been seen across communities throughout the UK, due to the impact of the restrictions placed on everyone as a result of COVID19.

The pandemic is providing significant challenges to the Charity sector – both in terms of availability of funding and delivery of projects. This will require both resilience and further inventiveness from the Kissing it Better team. However the crisis has already provided extensive evidence of the need to re-assess the value society places on Elderly care and to capitalise on a renewed focus on the value of volunteers. The necessary bias of the initial pandemic response to Covid19 infection risk will arguably only accentuate this. As Trustees, we are working closely to support the team in seeking funding from the Government's support programme and in any necessary change to services and projects to address short term realities.

These times only serve to re-confirm our commitment to the values enshrined in what drives the charity.

We thank you for taking the time to read this report.

## **Objectives and activities for the public benefit - Overall Objectives**

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The objects of the charity, as defined by the Memorandum of Association:

TO PROMOTE AND PRESERVE THE GOOD HEALTH OF PATIENTS RECEIVING HEALTHCARE TREATMENT FROM HEALTHCARE AND OTHER CARE PROVIDERS (WITH PARTICULAR REGARD TO ENHANCING THE PATIENT EXPERIENCE) THROUGH THE PROVISION OF EDUCATION AND PRACTICAL ADVICE TO HEALTHCARE PROFESSIONALS IN SUCH WAYS AS THE CHARITY TRUSTEES SEE FIT, INCLUDING WITHOUT LIMITATION THE PROVISION OF ONLINE AND PHYSICAL FORUMS TO SHARE, DISSEMINATE, DISCUSS AND PROMOTE BEST PRACTICE.

**To achieve this, we:**

- work in partnership with hospitals and residential homes to introduce sustained and co-ordinated education and related activities which offer stimulation, conversation and companionship to patients and residents. This involves creating dynamic partnerships with colleges, universities, schools and community groups which directly benefit the existing provision of healthcare and enhance patient experience
- provide education and training to healthcare staff and management
- develop learning material and deliver training to enable us to spread our approach and innovation to healthcare providers, including primary care.
- promote nationally the practical benefits of these ideas to the wellbeing and dignity of patients and residents in support of their clinical and nursing care
- energise communities and develop their capacity to interact with and support their local hospitals and care home

- provide opportunities for work experience and skill development to students and volunteers and raise awareness of the sensitive care of the elderly
- provide a strong 'voice' on healthcare issues, as members of national health organisations, including the National Dignity Council, and two advisory groups to the Care Quality Commission

#### **Questions we address:**

- How can we constantly exceed patients' expectations of their care environment?
- How can we spread swiftly transforming and innovative ideas across the whole healthcare system?
- How can we harness in this task the contributions of volunteers and the local community?
- How can we do all this in a way that uses health resources better without extensive extra funding?
- How to give testing work experience and public service experience to students to enhance their self confidence and employability

#### **Public Benefit**

The Trustees confirm that they have complied with their duty under the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

## Activities, achievements and performance

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### KiB aims and objectives

KiB is a healthcare charity and training provider, working to end the isolation of old age by bringing the generations together. Our imaginative healthcare projects make an immediate and lasting difference to the lives of older people. Our teaching and training programmes make our expertise available to everyone.

### The KiB story

We started Kissing it Better in 2009 as a way of sharing hundreds of simple but powerful ideas that make a world of difference to older, vulnerable people in hospitals, care homes and the community.

To bring our ideas to life, we created supported volunteering projects; giving young people a framework to use their talents to light up the day for older people, through music, art, pampering, drama or cookery, or just having a lovely chat. We noticed that everyone benefits when the generations come together: the young feel valued; the old feel valuable when they get the chance to tell their stories and pass on their experience. Healthcare staff feel uplifted, energised and more connected to the people they're caring for. NHS leaders asked us how we could replicate this multi-generational magic, so we created a range of accredited courses to capture the KiB experience. We call our programme 'creative thoughtfulness'. It includes CPD courses, educational courses, and individual/group courses, all packed with imaginative ways to make life better for older people.

***"The beauty of the KiB model is that everyone involved benefits – the patients and their carers, the staff, those giving their time, the provider as a whole and the community." NHS England evaluation report.***



### Our health and social care partners:

We continue to work with hospitals and care homes across the country.

Our partner healthcare providers are:

South Warwickshire 

NHS Foundation Trust

Sandwell and West Birmingham Hospitals



NHS Trust



Whittington Health

NHS Trust

The Ipswich  
Hospital



NHS Trust

Leeds Community  
Healthcare



NHS Trust



Walsall Healthcare  
For One & All

Walsall Healthcare



NHS Trust

## **Report from KiB CEO Jill Fraser**

August 2018 - July 2019

A new website, our new regulated teaching courses, a pilot of our Fashion in care homes project, aimed at giving residents who can't get to the shops the chance to choose their own clothes, two major fundraisers raising just over £26,000, national coverage on BBC1 and ITN news, and the continuation and expansion of all our existing projects dominated the last financial year.

In May 2019, Estelle Rowe, MBE, the former National Director of Headstart, became our new Head of Training, thanks to funding provided by The Pargiter Trust. We have been enormously grateful for the generous funds they have provided over the years to support our art projects. The Pargiter Trust currently fund Estelle Rowe's salary for a year as well as other work necessary to deliver the courses.

When our Chief Operating Officer, Leonie Baldwin, left to start a new project in Cornwall, she was replaced by Steph Elliot. The post is funded until January 2021 by The Rank Foundation.

In September 2018 Kings High School in Warwick became the first school to sign up to become a Kissing it Better Approved Centre. Pupils from the school have been volunteering with us in significant numbers at least three times a week since 2012, a project overseen throughout that time by Kings High teacher, Sarah Didlick in her role as Director of Co-Curricular Activities. 29 pupils signed up for the first group to be trained, that also includes pupils from Warwick boys school.

Following major cutbacks at Warwickshire College, and increasing demand from patients for our hairdressing and beauty therapy sessions to be available more widely on the wards, it was decided that, for the foreseeable future, our work would become more ward-based where we can be more flexible with both treatments and appointments. Hairdresser Mary Lee, supported by Jacqui Ciotkowski RGN are proving to be a formidable double act who regularly receive outstanding feedback.

Following a successful pilot of 'Asian Voices', an initiative that uses music to support older people in the Asian community in Birmingham who have dementia, a major bid to secure funding for a much larger project is now in the pipeline.

Our work at Whittington Health has now been extended in A& E where small groups of our more experienced students are now regular visitors, supporting older patients and those waiting to be seen. We also bring our goodie bags to the area and, adhering to strict guidelines, we also offer simple treats to the staff as well as anxious visitors in the waiting areas.

Our work with primary school children has proved very successful and in November 2018, we piloted a workshop in a London primary school aimed at teaching the children about the simple things they can do to support older relatives when they visit. Feedback was so good, we immediately set about offering the course more widely. The aim is to offer six workshops per school, either in one day or over two half days, one for each year group from Year1 to Year6. Once completed, the

children then put their new knowledge into practice through visiting older people in nearby care homes, beginning each session with a theme, chosen by the children.

### **Looking to the future August 2019 – now**

Following a very successful launch of our range of teaching programmes to the business community in Birmingham, Head of Training, Estelle Rowe set about turning the interest expressed by nearly everyone who attended into action.

Until restrictions imposed as a result of COVID-19 were introduced, we were on track to make the Head of Teaching role sustainable without the need for external funding. However, with all face-to-face teaching cancelled for the vast majority of our students, we are now looking at ways of putting those highly interactive courses online without too much loss of momentum. Only time will tell if that proves to be a successful option.

In December, Hannah Ciotkowski joined us as a 'Time2 Shine' leader, funded by The Rank Foundation and The National Lottery. Her role was to set up and run our Fashion in Care Homes' project. She is also a talented singer. Since the outbreak of COVID -19, our fashion project has had to be put on hold. As we rapidly thought about how we could continue our existing projects in hospitals and care homes, Hannah Ciotkowski has been key to us singing to patients and care home residents outside their windows in order to keep up their spirits. Her efforts have been recognized on national and international news as well as several national newspapers.

As part of our responsibilities as Approved Activity Providers for The Duke of Edinburgh's Awards, we responded to a need for our training courses to be made into one-day courses to enable them to tie-in with the criteria for Bronze, Silver and Gold Duke of Edinburgh's Awards. Susan Walls and Carole Richardson worked hard to ensure the shortening of our existing courses did not compromise what we are trying to achieve. The shortened courses are now proving popular in other areas too. Since COVID-19 restrictions have been imposed, we have found a way of enabling DofE students to continue their volunteering/skills experience with us from their own homes. We have also developed a course that can be delivered online. It is scheduled to start this month.

'When great granny came to stay' workshops, aimed at primary school children, were delivered to primary schools in Warwick over the winter, funded by Warwick Town Council. Already over 2000+ children have been through the course and started their links with their local care home. At the beginning of April, only days after lockdown, we started to deliver the course online to children and their parents in their own homes and, so far, that has proved an easy and successful transition. Our new contract with South Warwickshire Foundation Trust is under the care of our new Warwick Coordinator, Caty Oates. For 8 years as Head of Careers at Warwick school, Caty Oates was responsible for bringing pupils from Warwick school to Warwick hospital where they gained valuable volunteering experience up to 4 times a week. From March she has been working for us to lift the spirits of patients at Warwick hospital as well as those under their care in the community. Already she

has sorted out music sessions in gardens during COVID-19 restrictions, organized a 'poetry and art' competition for Warwickshire schoolchildren to complete during lockdown and beyond, and was also our Easter bunny, coordinating and delivering eggs to residents and staff in care homes. During 'lockdown', our Project Director for our South Warwickshire NHS Foundation Trust project, Caty Oates, along with our Chief Operating Officer, Steph Elliot are helping Warwick hospital with the recruitment of emergency volunteers.

In September 2019, 125 students from King Edward VI grammar school for girls signed up to do volunteering with us on a Wednesday afternoons at City hospital. It has become one of our most successful projects.

At Whittington hospital, we have extended our volunteering experience within A&E for which we got a special mention when the area was graded 'Outstanding' in their CQC report,

Our 2<sup>nd</sup> Winter Ball at The Old Shire Hall in Warwick raised over £10,000. Sadly our Kissing it Better Race Day at Warwick Races had to be postponed in line with government restrictions.

### **Next Steps**

These are challenging times for all charities but as we were set up 'to end the isolation of old age by bringing the generations together', we believe there has never been a greater need for our work.

Like everyone else, we have no idea precisely what the future holds. But, at the time of writing, we are working as hard as possible to reach out, safely, to older people isolated in care homes and hospitals in any way we can. Whether outside the window, across a garden or from the parapets in Warwick, we have sung, recited and generally connected with those isolated older people who, without visitors, believe that the rest of the world may have forgotten them.

At the same time, we have also adapted our volunteering and teaching experiences for young people in a way that enables them to use their special talents to complete their initiatives from their home. Whether they are creating cards, writing stories, painting pictures, filling goodie bags, phoning or writing to those who are lonely we hope that, at the same time they are gaining a real sense of purpose that they are continuing to make a difference to a much older generation.



Jill Fraser  
CEO

## Kissing it Better Headline data for August 2018 – 2019

In total approx. 14,706 volunteer hours were delivered across our projects during the 12 month period.

Activities include

Year 10 to 13 students bringing simple music, drama, dance, juggling, magic, poetry to patients	7746 hours
Hair and beauty students	3360hours
Professional singers	1508hours
Art projects	652hours
Distribution of goodie bags	600hours
Care home work including organizing 5 major events	380hours
Student holiday projects	108hours

On average, each volunteer makes meaningful contact with 4 patients/residents during a visit. This is an average as hair and beauty students see fewer patients per hour and singers reach far more in an hour.

So,  $14,406 \times 4 = 57624$  meaningful contacts were made.

Jill

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## **Financial review of the year**

The finances of the charity for the year to 31<sup>st</sup> July 2019 are set out on Pages 17 to 23.

Total income was £197,170 [2018 - £161,810] and generated a surplus of £22,506 [2018 - £12,654]. Closing reserves stood at £44,205. The surplus for the year reflected continued success in gaining additional support from the Pargiter Trust to develop and roll out the charity's project on 'Creative thoughtfulness in the care of others', allied to its accredited teaching programmes as well as ongoing support from the Rank Foundation in continued funding of the charity's Chief officer role. This income has been supplemented by two successful fundraising events and the commencement of training income.

### **Funding streams**

In addition to income raised from hospitals, care homes, fundraising events and individual donations, the charity has obtained support from ;

- The Rank Foundation
- Pargiter Trust
- Dumbreck Charity
- Dickens Foundation

### **Reserves policy**

The Trustees regularly review the charity's financial position with a view to retaining sufficient reserves to support approximately six months of financial obligations in the absence of any further income generation.

### **Covid-19 Pandemic response**

As explained in Note 2 [e] to these accounts, these financial statements are prepared on a going concern basis. The Trustees have reviewed the current financial reserves, ongoing level of costs and income from the date of accounts approval together with opportunities for Government and other potential support for Charities to deal with the impact both on the service delivery model and ongoing fundraising. They are satisfied that the charitable activities can be continued in an adapted form for the time being. This will be kept under close review.

## **Trustees' responsibilities in relation to the financial statements**

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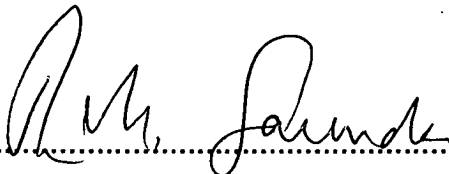
The charity trustees (who are also the directors of Kissing It Better for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources. In preparing the 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;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to 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 taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the board of trustees

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**R M Samuda FCA**

.....  


**T J Newman**

21 April 2020

## **INDEPENDENT EXAMINER'S REPORT**

### **TO THE TRUSTEES OF KISSING IT BETTER**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 July 2019 which are set out on pages 17 to 23.

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

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company 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 your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.

**R W P Bowen FCA**  
Chartered Accountant  
H. L. Barnes and Sons  
Barclays Bank Chambers  
Stratford upon Avon

21 April 2020



**KISSING IT BETTER**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 31 JULY 2019**

		<b>2019</b>		<b>2018</b>	
	<b>Notes</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>	<b>Total Funds</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income</b>					
Donations	3	88,640	61,650	150,290	158,420
Income from charitable activities	4	46,880	-	46,880	3,390
<b>Total income</b>		<u>135,520</u>	<u>61,650</u>	<u>197,170</u>	<u>161,810</u>
<b>Expenditure</b>					
Expenditure on raising funds	5	35,668	10,997	46,665	7,211
Expenditure on charitable activities	6	83,569	44,430	127,999	141,945
<b>Total expenditure</b>		<u>119,237</u>	<u>55,427</u>	<u>174,664</u>	<u>149,156</u>
<b>Net income and net movement in funds for the year</b>		16,283	6,223	22,506	12,654
<b>Reconciliation of Funds</b>					
Total funds brought forward		6,282	15,417	21,699	9,045
<b>Total funds carried forward</b>		<u>£ 22,565</u>	<u>£ 21,640</u>	<u>£ 44,205</u>	<u>£ 21,699</u>

The company has no recognised gains or losses other than those stated in the Statement of Financial Activities for the above year.

The notes on pages 19 to 23 form part of these accounts.

# KISSING IT BETTER

Company No. 07710097

## BALANCE SHEET

31 JULY 2019

	Notes	2019 £	2018 £
<b>Current Assets</b>			
Debtors and prepayments	9	51,344	32,766
Cash at bank and on deposit	10	21,791	24,242
		<u>73,135</u>	<u>57,008</u>
<b>Liabilities</b>			
Creditors	11	28,930	35,309
		<u>£ 44,205</u>	<u>£ 21,699</u>
<b>Net Assets</b>			
<b>The funds of the charity</b>			
Unrestricted Funds	12	22,565	6,282
Restricted Funds	12	21,640	15,417
		<u>£ 44,205</u>	<u>£ 21,699</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2019.

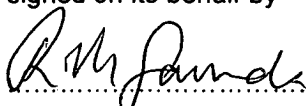
The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2019 in accordance with Section 476 of the Companies Act 2006.


The trustees acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006; and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its surplus or deficit for each 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 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 Board of Trustees on 21 April 2020 and were signed on its behalf by

 R M Samuda FCA

 T J Newman

The notes on pages 19 to 23 form part of these accounts

**KISSING IT BETTER**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2019**

**1. STATUTORY INFORMATION**

Kissing it Better is a private company limited by guarantee. The company is registered in England under number 07710097 and the address of the registered office is The Old Vicarage, Church Lane, Aston Cantlow, Henley in Arden, England B95 6JB.

**2. ACCOUNTING POLICIES**

**a) Basis of preparation**

The financial statements have been prepared in accordance with 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 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Kissing it Better meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

**b) Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the company.

Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

**c) Income**

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

**d) Expenditure**

Expenditure is recognised on an accruals basis as a liability is incurred.

All costs are allocated between expenditure categories on the Statement of Financial Activities on a basis to reflect the use of the resource. Costs relating to a particular activity are allocated directly.

**e) Going concern**

Covid-19 may have an effect on the charity in the future due to the uncertainty that currently exists. The trustees consider that the charity has adequate resources to continue in operation for the time being. Accordingly, the financial statements have been prepared on a going concern basis.

**KISSING IT BETTER**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 JULY 2019**

**3. INCOME FROM DONATIONS**

	Unrestricted funds £	2019 Restricted funds £	Total £	2018 Total £
Donations and collections	85,390	-	85,390	101,420
Grants from Trusts	3,250	61,650	64,900	57,000
	<u>£ 88,640</u>	<u>£ 61,650</u>	<u>£ 150,290</u>	<u>£ 158,420</u>

In 2018 £118,420 of income was attributable to unrestricted funds, and £40,000 to restricted funds.

**4. INCOME FROM CHARITABLE ACTIVITIES**

	£	£	£	£
Hairdressing salon	3,726	-	3,726	3,390
Fundraising events	43,154	-	43,154	-
	<u>£ 46,880</u>	<u>£ -</u>	<u>£ 46,880</u>	<u>£ 3,390</u>

In 2018, all income from charitable activities was attributable to unrestricted funds.

**5. EXPENDITURE ON RAISING FUNDS**

	£	£	£	£
Fundraising expenses	25,094	-	25,094	216
Website	2,686	-	2,686	1,379
Travel and subsistence	688	571	1,259	1,008
Media and production	-	-	-	4,608
Staff costs	-	10,426	10,426	-
Consultant's costs	7,200	-	7,200	-
	<u>£ 35,668</u>	<u>£ 10,997</u>	<u>£ 46,665</u>	<u>£ 7,211</u>

In 2018, all expenditure on raising funds was charged to unrestricted funds.

**6. EXPENDITURE ON CHARITABLE ACTIVITIES**

	£	£	£	£
Hospital/care home projects :				
Contractors' costs	67,607	24,635	92,242	112,311
Travel and subsistence	6,195	571	6,766	9,072
Administration	2,398	620	3,018	6,610
Staff costs	-	10,427	10,427	4,995
Governance costs (see note 7)	7,369	8,177	15,546	8,957
	<u>£ 83,569</u>	<u>£ 44,430</u>	<u>£ 127,999</u>	<u>£ 141,945</u>

In 2018, £116,747 of the expenditure was charged to unrestricted funds and £25,198 to restricted funds.

**KISSING IT BETTER**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 JULY 2019**

**7. GOVERNANCE COSTS**

	Unrestricted funds £	2019 Restricted funds £	Total £	2018 Total £
Travel and subsistence	-	520	520	-
Administration expenses	2,356	-	2,356	5,752
Insurance	813	-	813	805
Accountancy fees	4,200	-	4,200	2,400
Staff costs	-	7,657	7,657	-
	<u>£ 7,369</u>	<u>£ 8,177</u>	<u>£ 15,546</u>	<u>£ 8,957</u>

In 2018, all governance costs were charged to unrestricted funds.

**8. EMPLOYEES**

The average number of employees during year was 2 (2018 - 2).

No employees had employee benefits in excess of £60,000 (2018 - £60,000).

**9. DEBTORS AND PREPAYMENTS**

	£	£	£	£
Donations	42,520	-	42,520	32,201
Prepayments	8,713	111	8,824	565
	<u>£ 51,233</u>	<u>£ 111</u>	<u>£ 51,344</u>	<u>£ 32,766</u>

**10. CASH AT BANK AND ON DEPOSIT**

	£	£	£	£
Barclays Bank plc – current account	<u>£ 262</u>	<u>£ 21,529</u>	<u>£ 21,791</u>	<u>£ 24,242</u>

**11. CREDITORS**

	£	£	£	£
Trade creditors	2,202	-	2,202	6,143
Accruals and deferred income	24,916	-	24,916	28,585
Taxes and social security	1,231	-	1,231	-
Other creditors	581	-	581	581
	<u>£ 28,930</u>	<u>£ -</u>	<u>£ 28,930</u>	<u>£ 35,309</u>

**KISSING IT BETTER**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 JULY 2019**

**12. ANALYSIS OF CHARITABLE FUNDS**

	Balance at 1 August 2018 £	Income £	Expenditure £	Balance at 31 July 2019 £
<b>Current Year</b>				
Unrestricted funds	6,282	135,520	119,237	22,565
Restricted funds	15,417	61,650	55,427	21,640
	<u>£ 21,699</u>	<u>£ 197,170</u>	<u>£ 174,664</u>	<u>£ 44,205</u>

	Balance at 1 August 2017 £	Income £	Expenditure £	Balance at 31 July 2018 £
<b>Previous Year</b>				
Unrestricted funds	8,430	121,810	123,958	6,282
Restricted funds	615	40,000	25,198	15,417
	<u>£ 9,045</u>	<u>£ 161,810</u>	<u>£ 149,156</u>	<u>£ 21,699</u>

**Analysis of movements in restricted funds – current year**

	Balance at 1 August 2018 £	Income £	Expenditure £	Balance at 31 July 2019 £
Rank Foundation Fund	11,250	30,000	30,000	11,250
Pargiter Trust Fund	4,167	-	4,167	-
Pargiter Trust Fund – Creative Thoughtfulness Project	-	31,650	21,260	10,390
	<u>£ 15,417</u>	<u>£ 61,650</u>	<u>£ 55,427</u>	<u>£ 21,640</u>

**Analysis of movements in restricted funds – previous year**

	Balance at 1 August 2017 £	Income £	Expenditure £	Balance at 31 July 2018 £
Rank Foundation Fund	-	30,000	18,750	11,250
Pargiter Trust Fund	615	10,000	6,448	4,167
	<u>£ 615</u>	<u>£ 40,000</u>	<u>£ 25,198</u>	<u>£ 15,417</u>

The Pargiter Trust Fund was established in 2016 to fund an intergenerational project using Art Therapy and Technology to decrease isolation for older people in care settings, primarily hospitals.

**KISSING IT BETTER**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 JULY 2019**

The Rank Foundation Fund was established in 2018 to be used for the appointment of a Chief Operating Officer to enhance the targeting of fundraising, the measurement of outcomes and relationship/project management, particularly in support of the charity's training opportunities.

The Pargiter Trust Fund – Creative Thoughtfulness Project established in 2019 is intended to fund the appointment of a head of training and related development costs for the delivery of the charity's accredited training programmes focussed on enhancing innovations to improve care of the elderly in all care settings.

**13. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>2019</b>			<b>2018</b>		
	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	£	£	£	£	£	£
Debtors	51,233	111	51,344	32,766	-	32,766
Bank	262	21,529	21,791	8,825	15,417	24,242
Creditors	28,930	-	28,930	35,309	-	35,309
	<u>£ 22,565</u>	<u>£ 21,640</u>	<u>£ 44,205</u>	<u>£ 6,282</u>	<u>£ 15,417</u>	<u>£ 21,699</u>

**14. INDEMNITY INSURANCE**

Funds belonging to the Charity have been used in the purchase of insurance:

- a) to protect the Charity from loss arising from the neglect or defaults of its trustees; and
- b) to indemnify the trustees against the consequences of any neglect or default on their part.

The cover provided for this insurance during the year was £100,000 with the annual premium being £751 which also includes insurance cover for employer's liability, public and products liability and legal expenses.

**15. TAXATION**

The company is not liable to taxation upon its income by reason of the exemption under Section 505 of the Income and Corporation Taxes Act 1988.

**16. RELATED PARTY TRANSACTIONS**

During the year Jill Fraser, wife of R Samuda, a trustee, was paid a salary of £Nil (2018 £Nil) reimbursed expenses and paid travel expenses of £3,000 (2018 £4,163). At the year end the amount owed by the company was £11,495 (2018 £11,645).

None of the trustees were paid any remuneration by the company during the year (2018 £Nil).

**17. LIABILITY OF THE MEMBERS**

The liability of the members on the dissolution or winding up of the company is limited to a sum not to exceed £10 each.