

KIDS FOR KIDS

England & Wales · Charity number 1100045

Details

Status	Registered
Legal form	Charitable company
Company number	04607292
Registered	2003-10-14
Register	View on the Charity Commission register

Contact

Address	Richard Place Dobson 1-7 Station road Crawley West Sussex RH10 1HT
Phone	07957206440
Email	contact@kidsforkids.org.uk
Website	www.kidsforkids.org.uk

Activities

Objects: A. THE RELIEF OF CHILDREN AND THEIR FAMILIES, PARTICULARLY IN SUDAN, WHO ARE IN CONDITIONS OF NEED HARDSHIP AND DISTRESS.B. THE PRESERVATION AND PROTECTION OF GOOD HEALTH PARTICULARLY IN SUDAN.C. THE ADVANCEMENT OF THE EDUCATION OF CHILDREN, PARTICULARLY IN SUDAN.

Activities: The Charity seeks the relief of children in Darfur, Sudan, who are in need, hardship or distress, working with local partners to provide integrated grassroots projects identified and run by the communities - water, goat and donkey loans, mosquito nets, blankets, healthcare for mothers and babies, veterinary care, education, livelihood techniques, agricultural and environmental projects.

Classification

- **How:** Provides Services
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Animals, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Children/young People, Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** NATIONAL AND OVERSEAS
- Sudan
- Surrey

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£666,471	£499,232	£2,069,585	2
2024-03-31	£578,263	£262,923	£1,889,931	2
2023-03-31	£527,840	£199,982	£1,560,228	1
2022-03-31	£458,088	£272,986	-	-
2021-03-31	£509,282	£508,545	£1,058,911	1

Trustees

Name	Role	Appointed
PATRICIA MARIAN PARKER MBE	Chair	2002-12-03
ALASTAIR KING-SMITH		2003-10-06
Elizabeth Anne Sutton		2020-12-11
KAREN JANKEL		2023-06-01
Khalid Mekki Osman Abulrahman		2021-11-11
Lee Traxon		2022-07-01
MR DANTE CAMPAILLA		2002-12-03

KIDS FOR KIDS

England & Wales - Charity number 1100045

Accounts



Charity registration number 1100045 (England and Wales)

Company registration number 04607292

KIDS FOR KIDS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025



KIDS FOR KIDS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr F D N Campailla
Mr A King-Smith
Mrs P M Parker OBE, Chairman
Mrs E A Sutton
Mr K M O Abulrahman
Mr L Traxon
Mrs K Jankel

Charity number (England and Wales)

1100045

Company number

04607292

Registered office

Ground Floor
1 - 7 Station Road
Crawley
West Sussex
RH10 1HT

Independent examiner

Darren Harding ACA FCCA DChA
Richard Place Dobson Services Limited
1-7 Station Road
Crawley
West Sussex
RH10 1HT



KIDS FOR KIDS

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KIDS FOR KIDS

CHAIRMAN'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2025

On 11th June 2025 I received a letter, in response to mine, from the Foreign, Commonwealth & Development Office saying: "Sudan continues to be the worst humanitarian crisis on record. The scale and severity of the conflict, now into its third year, is unprecedented, with unabating reports of atrocities being committed against civilians and humanitarian access repeatedly being blocked. Children are disproportionately impacted by the on-going crisis from a protection, education and health perspective, with 15 million children in need of urgent assistance. Our goal is clear: to protect civilians, restore stability and work with the Sudanese people and international partners to deliver long-term peace and recovery."

Tragically, the response of the international community has not reached Darfur. Stability is no nearer. The conflict rages unchecked across Sudan. The two main fighting forces – both creations of former President Omer Bashir – the Sudanese Armed Forces (SAF) and the Rapid Support Force (RSF) – continue their vicious and vindictive conflict, with genocide a frightening reality. In Darfur, the RSF now commands much of the region. The relentless and shocking siege of El Fasher, the regional capital of North Darfur, where our small office was situated until the fighting broke out in April 2023, continues unabated.

The world largely remains ignorant of conditions for ordinary, helpless civilians, sheltering in remote, poor, villages. It has been almost impossible for foreigners, whether politicians, photographers or journalists to gain access. The best that has happened is reporting from Port Sudan or from the borders such as Chad where thousands of families have fled, losing everything as they ran. Many children have lost both parents. Many have become separated from their families in the chaos of attacks. Many died on the journeys and many are now dying in the camps as starvation and disease run riot. Malnutrition – hunger – is everywhere.

What can a charity like Kids for Kids do when the world is failing the people of Sudan?

Twenty four years ago you could have asked the same question. When my son and I found ourselves in Darfur in 2001, we were shocked at the conditions we found then: whole families living in huts made of straw through which the winds blew, bearing the sand of the Sahara desert which was already encroaching south. Arguably the most impoverished people in the world, these families were struggling to survive as subsistence farmers. Many had no access to drinking water - finding water took a long and arduous walk across the baking sand to a handpump often many miles away at the height of summer. We found many of the main aid agencies there. Yet not one was providing real provable sustainable help, just basic emergency relief.

Like you, I love my children. The families in Darfur are no different, yet they face the fear of losing their children through preventable, and to my mind, inexcusable neglect. Something had to be done. And Kids for Kids has been doing that for all these years.

Real Sustainable Projects of inestimable value during years of conflict

Our policy of adopting whole communities, empowering local democratic committees and providing basic, grassroots projects – appropriate to local conditions – is today demonstrating beyond doubt that we must continue, at all odds.

The 110 Kids for Kids villages are demonstratively stronger: our midwives, our first aid workers, our veterinary care, our handpumps, and, most of all, our animals have all been playing a crucial role in keeping people alive. The humble goats we have been providing have proved to be priceless beyond words. Our donkeys are more precious than the most costly vehicle. Our chicken eggs are full of protein and vitamins, more valuable than any meal you or I have eaten. Each of these becomes critical when nothing is growing, crops have failed and it is too dangerous to leave the village. The projects we have implemented over the last 24 years are now providing incalculable, sustained help.

KIDS FOR KIDS

CHAIRMAN'S STATEMENT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

But with ongoing fighting, since the departure of the UNAMID peace keeping force many years ago, with sophisticated weaponry provided by outside countries with vested interests in supporting violence, how realistic is it to provide aid? Can we make a difference? Few other agencies are present. The UN is denied access. Health facilities are attacked. Hospitals and schools across the country cannot function. Many schools house hundreds of displaced families who have been forced out of their homes.

Back in 2001 I felt if we could somehow find a way to improve the life, even save, just one child, we must. In the past 24 years I am told we have reached over 590,000 people, all of whom have been struggling to survive in conditions you and I would consider totally unacceptable.

What we are providing now:

Since August 2024, we have found ways to help, and as I write, we are increasing our aid. The Kids for Kids Steering Committee never gave up. Despite losing our office in El Fasher and having to move to far flung villages, these incredible volunteers have continued to do all they can to look after families. When the RSF laid its devastating siege to the regional capital El Fasher, carrying out a burnt earth policy around it, destroying 70 villages, 12 were Kids for Kids' villages. The people had to flee, many of them into El Fasher. Just a month ago two members of the Kids for Kids Steering Committee, who had remained in the regional capital, enabled us to provide two enormous tankers of fresh, clean water for countless families – not just to those from our 12 villages, but to many more.

The Kids for Kids' Steering Committee members are now in their own villages, but they have not failed us or their communities. The members of the Committee, plus other volunteers in each village, are working to deliver our projects to more and more of our villages. To date we have supplied our emergency Kids Kitchen Kits – lentils, ground nuts, pulses and whatever fresh produce is available in markets – plus seeds for their main subsistence crops, and seeds for faster growing crops including water melons, onions, okra, tomatoes which are grown near huts (shade and water) – as well as medicines and veterinary drugs. Thanks to our Emergency Appeal and the generosity of our supporters, since the start of the year we have provided emergency food and water to over 7000 acutely malnourished children. I have not heard of any other agency or group providing any help at all outside the towns. In the towns community kitchens, manned by volunteers, are doing valuable work – but no one has been able to reach out beyond the towns. Villages are forgotten. Because of our community networks, built up over 24 years, Kids for Kids is exceptional.

The Internet is the answer! We have been able to fund this amazing work, despite the closure of banks across Sudan, using digital banking through CASHI in Washington DC who then transfer funds via an App to mobile phones in Darfur. It can be onerous, taking hours, because of intermittent internet – but it works. We are in the process of transferring a further \$100,000 to Washington as I write.

When a mother asks, we do our best to respond:

I have always been proud that Kids for Kids has been flexible from the start all those years ago. We have done all we can to provide what villagers tell us is the most essential. I was astounded to receive a video, in the midst of violence with reports of the closure of schools across the whole of Sudan, from one of our kindergartens. It showed children coming out of school, singing at the end of term. Mothers had begged us for Kindergartens from the very start. That seemed a dream, even to me, but the generosity of our supporters has meant that we have answered that dream. There are now 14 Kids for Kids Kindergartens in villages across North Darfur, continuing to provide those crucial early years of education to children. And as soon as we can we must – we will – build more. Every mother knows that education is the way out of poverty.

The singing of those children reminded me of my first visit back to Um Ga'al, our first village, when children came out of school singing in English about water. It was to celebrate their first handpump just outside the village. Children were going to school because they no longer had to walk for water. As was that first little boy who inspired me to start Kids for Kids - he started school at 9. I have just been sent a photograph of Ibrahim – that little boy, now a father himself – giving water to his children and his goats which he had just collected on his Kids for Kids donkey cart. His little ones are at our Kindergarten in his village.

KIDS FOR KIDS

CHAIRMAN'S STATEMENT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Kids for Kids continues to plan

We must continue to provide urgent help, food and seed to prevent people starving – no one can stand by and let children go hungry. And as soon as it is safe to do so, we will recommence our sustainable projects. As always, we will plan with the Kids for Kids Steering Committee how to work alongside whichever Government is in place, always ensuring that funds do not go astray. This is the beauty of working closely with our friends in Darfur, and the hard work they put in to provide us with receipts at every stage of each project.

Key to every charity is its Board of Trustees

I am very grateful to our Trustees who continue to ensure the probity of Kids for Kids. I reported in last year's Chairman's

Report that **Patrick Doyle**, founder of **International Diplomat Supplies** had regrettably resigned as Trustee. Our **Board of Trustees** continues to support me and to ensure the smooth running of Kids for Kids. With so many changes to legislation and good practice in the charity sector, the time Trustees spend in supporting Kids for Kids has increased. I am very proud that from the outset I did everything possible to safeguard not just our funds, but also our team in Sudan. We have seen how even the largest charities can be vulnerable if safeguards are not put in place and kept under regular review.

Reserves Policy

The Trustees have from the outset been determined to maintain sufficient reserves to ensure that the charity can sustain operations and fulfil commitments to projects and staff for the equivalent of at least two years. This has required retaining significant funds in our bank accounts and investments. When we adopt a village in Darfur, it is a commitment for 24 months, that is until the first successful rotation of the goats – which proves that our training and projects are being successfully managed by the community. We have always ensured that we do not make empty promises. It would be appalling if we let down families living in abject poverty, having given them the hope of a better future for their children. We have also needed to ensure that we have enough contingency funds in the event of my not being able to continue - it is likely that it would take time to recruit a new CEO and replace all I do. This could also have a detrimental effect on our fundraising and therefore ability to fulfil our commitments both in Sudan and elsewhere. Additionally, and most importantly, because insurance is not available for risk in Sudan, especially now in the volatile conditions in the whole region, the Trustees have allocated a further amount of reserves to cover the lack of insurance for our colleagues and volunteers in Sudan. The Trustees have also had to make provision for high inflation in Sudan.

Effective risk management

From the outset I was determined that each community would own the projects. Our focus on giving them proper training in accountability and democratic management has proved to be an even more important factor to enable them to sustain the impact of projects amid the ongoing conflict. We heard during our programme meetings in Cairo in March 2025 how one community had just managed to do a further goat rotation - their seventh over 14 years.

We keep our Risk Matrix under review regularly and update it at every Board meeting, helping us to maintain a watchful eye on every aspect of the charity. Last year I reported the Trustees' decision to transfer all our data to a CRM. We had to delay this transition when our team shrank after **Charlotte Allum** decided to move on as the charity's Fundraiser at the same time as we faced an unexpected vacancy in our Administrator / PA position. Charlotte had been with us since 2019 and is greatly missed.

We were shocked to learn from our cloud service providers Your Office Anywhere that they had experienced a serious cyber attack. This affected the charity's Access Database. After a considerable delay we were told that all our records had been lost. However as thankfully I had never authorised the retention of personal details, even birth dates, our lawyers assess that Kids for Kids has not been compromised significantly, as the details we kept in the database were likely to be readily accessible elsewhere. No information regarding finances has been lost so that our supporters on line safety has not been compromised in any way. However it has meant a huge workload gathering contact details from countless spreadsheets, which thankfully we retained, in order to start again with a new CRM system, but historic records about donations have been lost.

KIDS FOR KIDS

CHAIRMAN'S STATEMENT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

I am hugely grateful to **Lara Nassif** and her colleagues at **Herbert Smith** for their pro bono support. Their help and that of **Peter Barclay**, who has supported us for all these years, has been more valuable than I can say as we have navigated these and all the other legal and IT issues that small charities have to tackle, ably managed by **Matt Deubert** of Holmpc.

Our small team and our volunteers

Davina Patel, our Deputy CEO, rose to the challenge of sustaining the charity's efforts, especially during the months without both an Administrator / PA and a Fundraiser, which left just the two of us as full-time members of the team. These vacancies prompted a massive increase in our work. We were fortunate to be reinforced by long-term supporter **Sage Lancaster**, who continues to provide us with invaluable part-time help wherever she finds herself in the world. Despite this reduction in our team capacity, and at a time when other charities have been struggling, our income has risen by an additional £88,208 compared to donations in 2023/24. I cannot thank our supporters enough. And the future is looking even brighter - I am delighted to say that our new Administrator / PA, **Julie Carnell**, started in May 2025, and we are looking forward to recruiting a new CEO to start in late summer 2025.

I have mentioned our wonderful volunteers in Darfur. The support we have had for so long in Sudan from **Hatim Abu Sineina** as a volunteer has ensured our financial probity, enabling us to operate in Sudan with confidence. His is one of the countless families who have been forced to flee Sudan. I am delighted that he has now joined our team officially on a paid basis, working at present from Egypt and Saudi Arabia. Our Programme Manager **Hassan Mehisi** is also working from Cairo. It is a joy receiving his many emails bringing me news from our villages. Without the wonders of the internet Kids for Kids could not exist.

Our volunteers are invaluable, not just in Darfur of course, but elsewhere in the world too. **Mary Jane Kupsky** continues her many years of coordinating our Friends in America. Despite many calls for volunteers to help her we are still in urgent need. If you could help Mary Jane or take over the coordinator role, please will you let me know? She is such a very special person and I am very worried that I am letting her down. Meanwhile in Australia, **Lisa Chapman** has become a close friend and is gradually building up a network across the world. Here in the UK I am indebted to many volunteers who come together to support Kids for Kids. The big band who join me for the mailings are a really special group - I am particularly indebted to **Mary Clark, Ann and Richard Lienard, Liz Rae and Janet and Colin Sandford** for preparing all those envelopes so that the team can get our information into the post. The group really stepped up to make this possible just when I was struck down with a nasty flu. The internet is wonderful in many ways, but receiving our news in the post is something I know gives our supporters time to digest news that the rest of the world lacks – news of life in straw huts, under an ever hotter sun, where water is often many miles away, and now, where mothers and fathers are struggling just to feed their little ones.

Kids for Kids is proving that we can all make a difference. We cannot, must not, wait for the world to act. Every child given a chance is beyond price. Please add your voice to ours to the leaders of this world, but also to those nearest to you. As we move into a new year, I know you will continue to enable us to provide help to the most deprived children in the world. Kids for Kids is showing that it can be done.

Future plans

In 2025 we will undergo a long-planned strategic transition. It is essential for the charity to replace me as CEO whilst I am able to work alongside new leadership to ensure the future of Kids for Kids. It would be tragic to lose our extraordinary and unique ways of working and impact. That is why the Trustees have agreed we should now implement our Transition Plan. When my successor as CEO is fully up to speed, I will then step back and reduce how much I do for the charity, moving to a part-time rather than full-time basis. I am long past retirement age! However, I have agreed to continue as Chairman of Trustees, and initially to continue to oversee our project work in Sudan. When circumstances allow, we will look for a Sudan Country Director to replace my role on projects, hopefully once there is a stable Sudanese government.

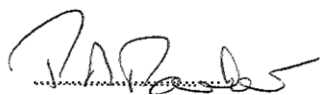
KIDS FOR KIDS

CHAIRMAN'S STATEMENT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Following the recruitment of a new CEO and Administrator/PA, with the additional National Insurance and Pensions contributions those necessitate, we anticipate our administration costs will rise significantly in 2025/26. We have purposefully kept our Fundraiser and Administrator/PA roles vacant as long as we could to keep our admin costs low while spend on projects was impossible. However, our expectation is that, following completion of the Transition Plan, our income in future years will rise to more than compensate for the increase in administration. This is likely to take some months.

With the situation in Darfur so critical, and with Kids for Kids proving it is possible to get life-saving help through to children and families, there has never been a more important time to sustain what we are achieving.



Mrs P. M. Parker OBE
Chairman

Date: 04/08/2025



KIDS FOR KIDS

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 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 Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The charity's objectives are the relief of children in Darfur, Sudan, who are in need, hardship or distress, working with local partners to provide integrated grassroots projects identified and run by the communities - water, goat and donkey loans, mosquito nets, blankets, healthcare for mothers and babies, veterinary care, education, livelihood techniques, agricultural and environmental projects.

Public benefit

All charities in England and Wales must have charitable aims that are based on providing public benefit and comply with section 4 of the Charities Act 2011. The trustees have regard to the Charity Commission's guidance on public benefit.

Financial review

Net incoming resources for the year was £179,654 (2024: £329,703), giving funds carried forward at the balance sheet date of £2,069,585 (2024: £1,889,931). Of these funds carried forward, £48,457 (2024: £93,457) was restricted and £1,314,467 (2024:£1,524,301) was designated by the trustees for projects in Sudan, leaving £706,661 (2024: £272,173) unrestricted funds.

Reserves policy

It is the policy of the charity to maintain sufficient reserves to ensure that the charity can sustain operations and fulfil commitments to projects and staff for the equivalent of a year, as far as possible in the volatile circumstances in Sudan at present. As insurance is not available for risks in Sudan, the trustees have allocated a further amount of reserves to cover such eventualities. The trustees have also made provision for high inflation in Sudan.

Structure, governance and management

The charity is controlled by its governing document, a Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

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:

Mr F D N Campailla

Mr P H Doyle

(Resigned 28 October 2024)

Mr A King-Smith

Mrs P M Parker OBE, Chairman

Mrs E A Sutton

Mr K M O Abulrahman

Mr L Traxon

Mrs K Jankel

Recruitment and appointment of trustees

Trustees are recruited either as a result of personal recommendation and introduction or following advertisement of a vacancy. Potential trustees are asked to outline how they believe they can contribute to the charity's objectives and are interviewed by the Chairman and at least one other trustee. They are then invited to meet the other Trustees and to observe a Board meeting, prior to any appointment.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute a maximum of £10 in the event of a winding up.

KIDS FOR KIDS

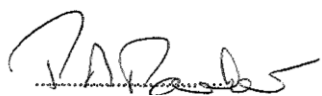
TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2025*

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. They achieve this by regularly reviewing and updating the charity's risk matrix.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The Trustees report was approved by the Board of Trustees.



Mrs P M Parker OBE, Chairman
Trustee

Date: 04/08/2025



KIDS FOR KIDS

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KIDS FOR KIDS

I report to the trustees on my examination of the financial statements of Kids for Kids (the charity) for the year ended 31 March 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.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

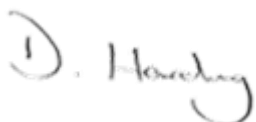
Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 Companies Act 2006.
- 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 Companies Act 2006 other than any requirement that the financial statements 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 financial statements 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.



Darren Harding ACA FCCA DChA
Richard Place Dobson Services Limited
1-7 Station Road
Crawley
West Sussex
RH10 1HT
Date: 23/09/2025



KIDS FOR KIDS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Current financial year		Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes					
Income from:						
Donations and legacies	3	550,051	-	32,200	582,251	511,428
Fundraising activities	4	42,257	-	-	42,257	36,044
Investments	5	41,963	-	-	41,963	30,791
Total income		<u>634,271</u>	<u>-</u>	<u>32,200</u>	<u>666,471</u>	<u>578,263</u>
Expenditure on:						
Raising funds	6	81,626	-	-	81,626	88,166
<u>Charitable activities</u>						
Project work in Sudan	7	263,798	76,608	77,200	417,606	174,757
Total expenditure		<u>345,424</u>	<u>76,608</u>	<u>77,200</u>	<u>499,232</u>	<u>262,923</u>
Net gains/(losses) on investments	11	<u>5,641</u>	<u>6,774</u>	<u>-</u>	<u>12,415</u>	<u>14,363</u>
Net income/(expenditure)		294,488	(69,834)	(45,000)	179,654	329,703
Transfers between funds		<u>140,000</u>	<u>(140,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		434,488	(209,834)	(45,000)	179,654	329,703
Reconciliation of funds:						
Fund balances at 1 April 2024		<u>272,173</u>	<u>1,524,301</u>	<u>93,457</u>	<u>1,889,931</u>	<u>1,560,228</u>
Fund balances at 31 March 2025		<u>706,661</u>	<u>1,314,467</u>	<u>48,457</u>	<u>2,069,585</u>	<u>1,889,931</u>

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

KIDS FOR KIDS

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

Prior financial year		Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes				
Income from:					
Donations and legacies	3	449,571	-	61,857	511,428
Fundraising activities	4	36,044	-	-	36,044
Investments	5	30,791	-	-	30,791
Total income		516,406	-	61,857	578,263
Expenditure on:					
Raising funds	6	88,166	-	-	88,166
Project work in Sudan	7	174,757	-	-	174,757
Total expenditure		262,923	-	-	262,923
Net gains/(losses) on investments	11	(1,274)	15,637	-	14,363
Net income		252,209	15,637	61,857	329,703
Transfers between funds		(493,055)	493,055	-	-
Net movement in funds		(240,846)	508,692	61,857	329,703
Reconciliation of funds:					
Fund balances at 1 April 2023		513,019	1,015,609	31,600	1,560,228
Fund balances at 31 March 2024		272,173	1,524,301	93,457	1,889,931



KIDS FOR KIDS

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	13		-		111
Investments	14		375,466		508,692
			<u>375,466</u>		<u>508,803</u>
Current assets					
Debtors	15	42,514		47,723	
Investments	16	-		300,000	
Cash at bank and in hand		1,662,655		1,043,754	
		<u>1,705,169</u>		<u>1,391,477</u>	
Creditors: amounts falling due within one year	17	(11,050)		(10,349)	
		<u></u>		<u></u>	
Net current assets			1,694,119		1,381,128
Total assets less current liabilities			<u>2,069,585</u>		<u>1,889,931</u>
The funds of the charity					
Restricted income funds	18	48,457		93,457	
Unrestricted funds - general	20	706,661		272,173	
Unrestricted funds - designated	19	1,314,467		1,524,301	
		<u>2,069,585</u>		<u>1,889,931</u>	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 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.

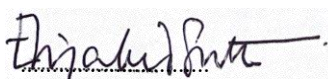
The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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 04/08/2025



Mrs P M Parker OBE, Chairman
Trustee



Mrs E A Sutton
Trustee

Company registration number 04607292 (England and Wales)

KIDS FOR KIDS

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from operations	24		131,297		244,609
Investing activities					
Repayment of loans		300,000		-	
Purchase of investments		(342,993)		(274,189)	
Proceeds from disposal of investments		488,634		266,964	
Investment income received		41,963		30,791	
Net cash generated from investing activities			487,604		23,566
Net cash generated from financing activities			-		-
Net increase in cash and cash equivalents			618,901		268,175
Cash and cash equivalents at beginning of year			1,043,754		775,579
Cash and cash equivalents at end of year			1,662,655		1,043,754



KIDS FOR KIDS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Kids for Kids is a private company limited by guarantee incorporated in England and Wales, company number 04607292, as well as a charity registered in England and Wales, charity number 1100045, and recognised in Sudan as a charitable foundation. The registered office is 1-7 Station Road, Crawley, West Sussex, RH10 1HT.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

The Charity maintains a general unrestricted fund that represents funds that are expendable at the discretion of the trustees in furtherance of the objects of the charity.

Designated funds are unrestricted funds held in the UK or in Sudan that have been earmarked for project expenditure in Sudan or to mitigate risks to the effective implementation of projects.

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully monitor the application of these funds in accordance with the restrictions placed upon them.

There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above.

Any other proposed transfer between funds would be considered on their particular circumstances.

1.4 Income

Donation income is recognised at the point the charity receives the income.

Fundraising income is recognised when the charity becomes legally entitled to the income and the event to which it relates has taken place.

Investment income is recognised as it is received.

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

KIDS FOR KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Costs of generating funds include office running costs, as well as administrative expenses and bookkeeping. They also include governance costs which are those costs associated with meeting the constitutional and statutory requirements of the charity.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries, as well as costs relating to the trustees' visits to monitor and evaluate the projects.

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

Computers	33% on cost
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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.

Items of less than £1,000 are not capitalised.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.10 Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.11 Taxation

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the company, and is therefore included in the relevant costs in the Statement of Financial Activities.

1.12 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

KIDS FOR KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.13 Foreign exchange

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

1.14 Debtors

Debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

1.15 Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably results in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any discounts due.

1.16 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. 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.

Management has made assumptions and estimated depreciation rates in respect of showing a true and fair view of the assets at the balance sheet date.

Management has also made assumptions about the valuation of investments at market value, based on calculation by the investment fund manager. The investments held are all shares listed on a recognised stock exchange and have an easily identifiable market value

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	414,167	32,200	446,367	344,792	61,857	406,649
Legacies	82,303	-	82,303	-	-	-
Gift Aid	53,581	-	53,581	104,779	-	104,779
	<u>550,051</u>	<u>32,200</u>	<u>582,251</u>	<u>449,571</u>	<u>61,857</u>	<u>511,428</u>

At the 2023 reporting date, Gift Aid for donations received in the year had been under accrued, resulting in most of the Gift Aid on donations received during the 2023 financial year being recognised in the 2024 reporting period.

KIDS FOR KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

4 Income from fundraising activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	36,067	30,474
Social lotteries	6,190	5,570
	<u> </u>	<u> </u>
Fundraising activities	<u>42,257</u>	<u>36,044</u>

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest and dividends receivable	41,963	30,791
	<u> </u>	<u> </u>

6 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Social lotteries and monthly prizes	2,795	3,000
Staging fundraising events	37,920	45,320
Insurance	618	874
Staff costs	39,769	38,582
	<u> </u>	<u> </u>
	81,102	87,776
	<u> </u>	<u> </u>
Investment management	524	390
	<u> </u>	<u> </u>
Total costs	<u>81,626</u>	<u>88,166</u>

KIDS FOR KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

7 Expenditure on charitable activities

	Project work in Sudan 2025 £	Project work in Sudan 2024 £
Direct costs		
Staff costs	119,306	115,745
Project work in Sudan	264,632	8,787
	<u>383,938</u>	<u>124,532</u>
Share of support and governance costs (see note 8)		
Support	30,188	46,085
Governance	3,480	4,140
	<u>417,606</u>	<u>174,757</u>
Analysis by fund		
Unrestricted funds - general	263,798	174,757
Unrestricted funds - designated	76,608	-
Restricted funds	77,200	-
	<u>417,606</u>	<u>174,757</u>

8 Support costs allocated to activities

	2025 £	2024 £
Depreciation	111	307
General office expenses	23,595	29,775
Admin assistance	6,482	16,003
Governance costs	3,480	4,140
	<u>33,668</u>	<u>50,225</u>
Governance costs comprise:	2025 £	2024 £
Independent examination fees	3,480	4,140
	<u>3,480</u>	<u>4,140</u>

KIDS FOR KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

9 Trustees

No trustee has been paid for services as a trustee, but the C.E.O. who is also a trustee has been paid for her services as C.E.O. totalling £90,381 (2024: £101,871). Further details regarding this are included in note 11.

The trustee's salary has been split between cost of charitable activities and generating funds in a 3:1 ratio.

Trustees' expenses

Expenses reimbursed to the CEO, who is also a trustee, totalled £9,943 (2024: £18,807) during the year.

Expenses charged to the charity by the trustees include costs relating to the trustees programme meetings to monitor and evaluate the projects, plus office expenses incurred by Mrs P. M. Parker OBE, who provides office space at her home as agreed by the Charity Commissioners in 2007 of £13,000. The cost has remained the same for 17 years at £13,000 (2024: £13,000). This has continued to save the charity from having to pay escalating commercial rates for office accommodation costs and services.

10 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
CEO	1	1
Deputy CEO	1	1
Total	2	2

Employment costs

	2025 £	2024 £
Wages and salaries	145,380	142,091
Social security costs	13,695	12,236
	159,075	154,327

The Trustees' resolution to pay Mrs P. M. Parker, the CEO, a salary (disclosed above and in note 10) was approved by the Charity Commission in 2007. The Trustees determined in October 2012 that replacing the current CEO with someone paid at full market rates would require the charity to pay a package of between £90,000 and £125,000 at that time, i.e. an average of £107,500 per year, plus an increase for inflation. The current CEO decided not to take the full rate of salary allocated by the Trustees for the CEO's pay, in effect equivalent to a donation to the charity of £50,000+ each year. She is also putting in working hours far beyond those expected of a normal salaried employee, without overtime payments, so the value to the charity of her contribution is significantly in excess of this amount. The Trustees set the CEO's level of salary annually to ensure this stays the same in real terms through an adjustment for inflation based on the government's official Consumer Price Index figures. The CEO has chosen not to take health insurance or other benefits from the charity. The Trustees have decided to pay the CEO a pension in accordance with government policy.

The Trustees wish to acknowledge the CEO's exceptional contribution to the charity. Her salary does not reflect the hours worked, both paid and voluntary, in her capacity as administrator, project designer, manager and the person principally responsible for raising awareness, global advocacy and fundraising worldwide.

Other than salary and related costs, other paid work during the year was carried out by a part-time bookkeeper and three part-time assistants. Fees are also paid for website maintenance and design, hosting and maintaining the database, and IT support.

KIDS FOR KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

10 Employees

(Continued)

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2025 Number	2024 Number
£80,001 - £90,000	-	1
£90,001 - £100,000	1	-
	<u> </u>	<u> </u>

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	90,381	97,511
	<u> </u>	<u> </u>

11 Gains and losses on investments

	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Total 2024 £
Gains/(losses) arising on:						
Revaluation of investments	-	6,774	6,774	-	15,637	15,637
Sale of investments	5,641	-	5,641	(1,274)	-	(1,274)
	<u>5,641</u>	<u>6,774</u>	<u>12,415</u>	<u>(1,274)</u>	<u>15,637</u>	<u>14,363</u>

12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.



KIDS FOR KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

13 Tangible fixed assets

	Computers £
Cost	
At 1 April 2024	2,121
At 31 March 2025	2,121
Depreciation and impairment	
At 1 April 2024	2,010
Depreciation charged in the year	111
At 31 March 2025	2,121
Carrying amount	
At 31 March 2024	111

14 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 April 2024	508,692
Additions	342,993
Valuation changes	6,774
Disposals	(482,993)
At 31 March 2025	375,466
Carrying amount	
At 31 March 2025	375,466
At 31 March 2024	508,692

Historical Cost:
2025: £359,690
2024: £501,730

Investments held at the year end which were valued at over 5% of the total portfolio market value were as follows:

Rathbone Unit Trust Mgmt High Quality Bond S Dist: £112,813
M&G Investment Funds (10) M&G UK Inflation Linked Corp: £20,028
Twentyfour Absolute Return Credit G GBP Acc: £20,345
Brown Advisory Funds Global Leaders SI GBP Acc: £19,935

Revaluation reserves of £15,776 (2024: £6,963) are included within the designated funds

KIDS FOR KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

15 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Gift Aid due	41,592	47,167
Prepayments and accrued income	922	556
	<u>42,514</u>	<u>47,723</u>

16 Current asset investments

	2025 £	2024 £
Loans	-	300,000
	<u>-</u>	<u>300,000</u>

During the 2023 financial year, £300,000 was loaned to a trustee to secure a better rate of return for the charity for a period of 1 year, which was subsequently extended for a further 1 year, at a rate of 5% interest per year, paid monthly. The loan was repaid in full during the reporting period.

17 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	4,823	3,781
Other creditors and accrued expenses including Sudan expenses	6,227	6,568
	<u>11,050</u>	<u>10,349</u>

18 Restricted funds

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

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Animal Projects	24,166	-	(5,000)	-	19,166
Water Projects	38,443	11,700	(22,000)	-	28,143
Tree Project	648	-	-	-	648
Health Care	2,618	-	(2,618)	-	-
Mother and Child Future	695	-	(695)	-	-
Emergency Aid	26,887	20,000	(46,887)	-	-
Education	-	500	-	-	500
	<u>93,457</u>	<u>32,200</u>	<u>(77,200)</u>	<u>-</u>	<u>48,457</u>

KIDS FOR KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

18 Restricted funds

(Continued)

Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Animal Projects	-	24,166	-	-	24,166
Water Projects	31,000	7,443	-	-	38,443
Solar Lantern	600	-	-	(600)	-
Tree Project	-	648	-	-	648
Health Care	-	2,018	-	600	2,618
Mother and Child Future	-	695	-	-	695
Emergency Aid	-	26,887	-	-	26,887
	<u>31,600</u>	<u>61,857</u>	<u>-</u>	<u>-</u>	<u>93,457</u>

Implementation of many of our longer-term projects had to be suspended following the outbreak of violence across the whole of Sudan in April 2023. The conflict resulted in massive disruption to the Kids for Kids Steering Committee based in Al Fashir, to our project team there and in Khartoum, and to communities and volunteers across all our project villages. Most of those involved in implementing our projects had to re-locate their families as violence flared before they were able to resume their support for our projects.

Our long-term aim remains the provision of sustainable projects, including all those listed as Restricted funds. However, until it is possible to implement the full range of these safely, during the current crisis conditions, the charity has focused instead primarily on the provision of Emergency Aid in terms of essential food items and seeds. We have also adapted how we implement more sustainable assistance through our Health Care, Animal Health and Water projects in the form of medical and veterinary drugs, as well as water supplies to villagers who have been displaced from their homes. Other projects such as Education and Trees will be resumed as soon as conditions in Darfur permit. Should this not be possible within the next two years, consideration will be given of transferring such restricted funds to other purposes.

Animal Projects fund represents funds specifically donated for animal welfare, including the provision of paravets, veterinary drugs and animal husbandry training as well as goat and donkey loans and the provision of chickens for the frail and elderly and crossbred donkeys. The latter are used by the village midwives and first aid workers as they are faster and stronger, and to pull the water carts, general carts, donkey ambulances and school buses. The fund also includes the training of two paravets in each village we adopt plus the training of beneficiaries and the children who care for the goats after school, and a revolving veterinary drug fund in each village. During the ongoing emergency conditions, we have provided additional veterinary drugs to those villages where it has been safe enough to do so, as well as provision of animals to displaced families who have settled in Kids for Kids project villages.

The Water Projects fund covers funds donated specifically for the purpose of providing water in, or close to, villages adopted by Kids For Kids. This fund includes handpumps donated by individuals and funds allocated to repairs of existing handpumps. Additional projects included in this fund are water tanks, water carts (pulled by the stronger crossbred donkeys) and jerry cans. During the ongoing emergency conditions, we have provided water to families displaced from our villages to El Fasher, which is facing catastrophic water shortages.

The Solar Lantern fund represents committed funds from individuals to be used to purchase Solar Lanterns for villages. In 2023/24, due to the crisis in Sudan, these funds were transferred to the Health Care fund.

The Tree Project fund represents funds provided to plant tree seedlings of 14 different species of drought resistant trees in community forests (green belts) in a five year project plus the rehabilitation of two existing community forests and the planting of individual trees by our buildings in villages, plus fruit trees by individual houses (huts). While implementation of the Tree project had to be suspended following the outbreak of conflict, plans are being developed to establish a new tree nursery in our first project village, Um Ga'al, to enable more sustainable provision of tree seedlings in the future.

KIDS FOR KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

18 Restricted funds

(Continued)

The Education fund represents donations received to be specifically used to provide children with an education through our Kindergartens and to train village leaders in everything from accounting to project management to ensure they have the best chance of success. Our existing Kindergartens have continued to operate despite the conflict. As villages become more stable, increasing the provision of education is going to be critical, especially for children who have been traumatised. The provision of further Kindergartens and other education and trauma counselling services will be important for the future, so raising funds now for these projects will help us plan ahead and act quickly as soon as circumstances allow.

The Health Care fund is allocated towards the training of Midwives, First Aid Workers and the provision of medical drugs. Midwife training entails 14 months of training in childbirth, basic hygiene, ante and post-natal care, infant care, immunisation, nutrition and how to prevent Female Genital Mutilation (FGM). The El Fasher midwife training school, the expansion of which we funded, had to close during the upsurge in violence. Almost all healthcare services provided by the Sudanese Government have collapsed since 2023. Our midwives and first aid workers continue to provide life-saving assistance in Kids for Kids villages. Where it is safe to do so, we have been providing medical drugs to families in our villages through our midwives and first aid workers.

The Mother and Child fund was spent in 2024/25 on the provision of a range of assistance to displaced families affected by the violence.

The Emergency Aid Fund is allocated to providing villagers and displaced families with emergency provision as well as responding to the Greatest Need. This critical assistance comes in the form of emergency food and seeds through our Kids Kitchen Kits and other items that respond to urgent needs. The Kids Kitchen Kits provide essential protein, minerals and vitamins to supplement the diets of the smallest children.

Restricted Funds also include projects supported by Children's Champions.

19 Unrestricted funds - designated

These are unrestricted funds which are material to the charity's activities.

	At 1 April 2024	Resources expended	Transfers	Gains and losses	At 31 March 2025
	£	£	£	£	£
Project Fund	665,609	(76,608)	(230,000)	-	359,001
Contingency and Insurance Fund	100,000	-	100,000	-	200,000
Sudan Rapid Response Fund	250,000	-	130,000	-	380,000
Investment Fund	508,692	-	(140,000)	6,774	375,466
	<u>1,524,301</u>	<u>(76,608)</u>	<u>(140,000)</u>	<u>6,774</u>	<u>1,314,467</u>
Previous year:	At 1 April 2023	Resources expended	Transfers	Gains and losses	At 31 March 2024
	£	£	£	£	£
Project Fund	178,505	-	487,104	-	665,609
Contingency and Insurance Fund	100,000	-	-	-	100,000
Sudan Rapid Response Fund	250,000	-	-	-	250,000
Investment Fund	487,104	-	5,951	15,637	508,692
	<u>1,015,609</u>	<u>-</u>	<u>493,055</u>	<u>15,637</u>	<u>1,524,301</u>

KIDS FOR KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

19 Unrestricted funds - designated

(Continued)

The Trustees have set aside a designated fund to take account of plans for project commitments (allocated or committed) - the 'Project Fund'. In the current conditions where it has been less feasible to implement the full range of our longer-term projects, we have reduced this Fund and allocated more funding for the 'Sudan Rapid Response Fund'. The latter includes provision for emergencies and unplanned projects that may arise during the year ahead. Both include a provision for high and volatile inflation. The amount in the Project Fund represents the committed funds as shown in note 23 less what is being held in investments. The Sudan Rapid Response Fund has been set aside to enable the charity to react to emergencies in Sudan as needs arise, including supporting implementation of the Emergency Aid Fund as set out in Note 18.

The designated 'Contingency and Insurance Fund' has been set aside to cover the absence of insurance and moral responsibility for staff safety in Darfur. This Fund has been increased to take account of the heightened uncertainties during the upsurge in violence. This is in addition to the unrestricted reserves held to cover a year of potential costs and obligations to support sustainability of operations and staffing, as per the Trustee's reserves policy.

The 'Investment Fund' has been designated to provide the charity with a regular income source which will be used to pursue its charitable objectives.

The Emergency Rapid Response fund has been set aside to enable the charity to react to emergencies in Sudan should the need arise.

20 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 March 2025
	£	£	£	£	£	£
General funds	272,173	634,271	(345,424)	140,000	5,641	706,661
	<u>272,173</u>	<u>634,271</u>	<u>(345,424)</u>	<u>140,000</u>	<u>5,641</u>	<u>706,661</u>
Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 March 2024
	£	£	£	£	£	£
General funds	513,019	516,406	(262,923)	(493,055)	(1,274)	272,173
	<u>513,019</u>	<u>516,406</u>	<u>(262,923)</u>	<u>(493,055)</u>	<u>(1,274)</u>	<u>272,173</u>

21 Analysis of net assets between funds

	Unrestricted funds general 2025	Unrestricted funds designated 2025	Restricted funds 2025	Total 2025
	£	£	£	£
At 31 March 2025:				
Investments	-	375,466	-	375,466
Current assets/(liabilities)	706,661	939,001	48,457	1,694,119
	<u>706,661</u>	<u>1,314,467</u>	<u>48,457</u>	<u>2,069,585</u>

KIDS FOR KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

21 Analysis of net assets between funds

(Continued)

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:				
Tangible assets	111	-	-	111
Investments	-	508,692	-	508,692
Current assets/(liabilities)	272,062	1,015,609	93,457	1,381,128
	<u>272,173</u>	<u>1,524,301</u>	<u>93,457</u>	<u>1,889,931</u>

22 Related party transactions

During the 2023 financial year, the charity made a loan of £300,000 to one of the trustees which was repaid in full during the reporting period, details of which are disclosed in note 16.

23 Additional funds allocated for on project activity

Whilst committed to providing all the sustainable projects listed in our Gift List and on our website as the package we introduce to each village we adopt, it has been impossible to adopt new villages since violence broke out across the whole of Sudan in April 2023. The conflict has highlighted the importance of the support we have given to all of the 110 villages we have adopted to date. Every Kids for Kids' village has not only received support for individual families, lifting them out of abject poverty, but the training we have given to the communities and the provision of qualified village midwives, first aid workers and paravets has strengthened each community. The result during these past months has been that not only have families remained in their homes but many families from villages that have been attacked have moved to those we have adopted. However, every village is experiencing shortages of vital essentials not least of basic food. Acute malnutrition is in every village, including ours. Farming the land has been impossible and for subsistence farmers this is catastrophic. We have therefore been concentrating on providing emergency needs – basic food plus seeds both for a main harvest and for quick growth, such as watermelons, lentils, groundnuts etc. With soaring inflation it is impossible to predict prices so that we cannot give a realistic price moving forward. Our aim is to support as many of our 110 villages as possible but not only with these emergency provisions. Part of our sustainable package to every village is health care for both humans and animals and we will continue to source human medicines and pharmaceutical supplies as well as veterinary drugs. Additionally, looking to the future, we will be supporting a new tree nursery in our first village Um Ga'al. As the situation stabilises in the coming months we are already planning how to introduce our projects to new villages, whilst continuing to support our existing ones. Additionally we will be devising ways to provide trauma counselling to children, hopefully cascade training to enable help to reach as many as possible. Whether children have experienced violence directly, or indirectly, all will be affected.



KIDS FOR KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

24	Cash generated from operations	2025 £	2024 £
	Surplus for the year	179,654	329,703
	Adjustments for:		
	Investment income recognised in statement of financial activities	(41,963)	(30,791)
	(Gain)/loss on disposal of investments	(5,641)	1,274
	Fair value gains and losses on investments	(6,774)	(15,637)
	Depreciation and impairment of tangible fixed assets	111	307
	Movements in working capital:		
	Decrease/(increase) in debtors	5,209	(41,752)
	Increase in creditors	701	1,505
	Cash generated from operations	<u>131,297</u>	<u>244,609</u>

25 Analysis of changes in net funds

The charity had no material debt during the year.

26 Charitable company constitution

Kids For Kids is a company limited by guarantee. The maximum contribution, in the event of a winding up, is £10 per director/member.



KIDS FOR KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

27 Detailed statement of financial activities

	2025 £	2024 £
INCOME		
Donations		
Donations	446,367	406,649
Legacies	82,303	-
Gift Aid	53,581	104,779
	582,251	511,428
Fundraising activities		
Fundraising events and other activities	36,067	30,474
Social lotteries	6,190	5,570
	42,257	36,044
Investments		
Interest and dividends receivable	41,963	30,791
	41,963	30,791
Total incoming resources		
	666,471	578,263
EXPENDITURE		
Costs of generating voluntary income		
Social lotteries monthly prizes	2,795	3,000
Insurance	618	874
Staff salaries	36,345	35,523
Social security costs	3,424	3,059
Staging fundraising events	37,920	45,320
Investment management	524	390
	81,626	88,166
Charitable activities		
Project work in Sudan	264,632	8,787
Staff salaries	109,035	106,568
Social security costs	10,271	9,177
	383,938	124,532
Support costs		
Depreciation	111	307
General office expenses	23,595	29,775
Admin assistance	6,482	16,003
	30,188	46,085
Governance Costs		
Independent examiners fees	3,480	4,140
	3,480	4,140
Total resources expended		
	499,232	262,923
Net gains/(losses) on investments	12,415	14,363
Net (expenditure)/income		
	179,654	329,703

KIDS FOR KIDS

RISK MATRIX

Risk	Mitigation
<u>Governance</u> There is a risk of a lack of suitable leadership of Kids for Kids leading to an inadequate strategy, management and delivery of Kids for Kids projects	Review current Trustees to ensure adequate coverage and support Recruit new PA & CEO Deputy CEO in place to provide continuity and support. Additional succession and contingency measures are required. Continue to refine Team configuration. Trustees to keep under regular review, particularly in light of recruitment timelines. Continue to receive advice from Hassan on in-country developments relating to the delivery of projects and security situation.
<u>Operations</u> There is a risk that Kids for Kids is not able to implement/deliver projects in Sudan as a result of the Political/Economic Instability or volatility in Sudan.	Maintain a low profile until fighting ends. Meetings with Programme team to review situation (teams/regional as appropriate). Pause regular updates to the Government of Sudan (in Darfur & London). Postpone renewing and refreshing connections in Khartoum and Darfur until after war ends. CEO to monitor actively, review proposed contractual commitments and consider timing for funding transfers. Emphasis on delivering projects on time and on the correct sequence to ensure maximum success through in-country team. Keep under review.
There is a risk to security of Kids for Kids team and volunteers resulting from political/military instability and increased levels of crime in Sudan	Regular discussions with Chairman of Steering Committee and Programme Manager to update situation. CEO to continue counselling caution to those in Darfur.
There is a risk that the effectiveness of projects/ emergency aid in Sudan drops to unacceptable levels	Review systems periodically. Continue to make spot checks, including physical checks of documents during Programme Meetings. Consult well-placed supporters on whom to approach. CEO to liaise periodically Hatim, Steering Committee Chairman. "There have been various issues over timely spend on projects and/or emergency aid to the Darfur team. Implement remote project spend reviews through CEO and Trustees." CEO to review in country spends with programme team in the context of what is achievable given the security situation. Review alongside liquidity and cashflow. CEO to plan ahead for funding transfers and sustain positive relationship with banks. Periodic discussions with Sudanese/British Ambassadors.
There is a risk to the ability of Kids for Kids to raise sufficient core funding to cover administrative costs	Regular giving and legacy giving to be promoted. Support from new donors and philanthropists to be sought. Consider virtual formats for events. Fundraiser recruitment to be reviewed once new CEO in place. Sustain efforts

KIDS FOR KIDS

RISK MATRIX (Continued)

Risk	Mitigation
There is a risk of unacceptably high cost of fund raising to project spend ratio leading to loss of income or closure of charity There is a risk that the bookkeeping, financial, auditing and administrative arrangements are not robustly and adequately managed	implement CRM to support more robust controls and monitoring of key income and expenditure lines. Trustees aiming to refresh approach to financial arrangements and bookkeeping. Payment system is effective but needs to be adapted following planned closure of local NatWest bank branch in Dorking. Build out more appropriate reporting information to allow Trustees to assess VFM and to allow decision making. Plan to implement CRM for better monitoring and control of income/expenditure and project oversight. TIMELINE Continued regular reviews. Continued regular reviews. Trustees to be in charge of all cash at main events. To be reviewed annually. 2 Funds (Evelyn & Rathbones). Review quarterly reports at Trustees meetings. Annual review / as required. Plan annual review cycle into battle rhythm. Ensure specific funds for purpose of donations and transfers/expenditure not permitted happen outside of donor wishes.
There is a risk that Kids for Kids is not compliant with relevant legislation: Trustee Act; Charity Act; Companies Act; Bribery Act 2010; Charity Governance Code, GDPR	Periodic review at Trustees' meetings. Review by our pro bono lawyers to understand if any key changes that need to be considered? Steps undertaken to comply with GDPR. Chairman consults lawyers if in doubt at any time. Everyone assisting with administration on any level supplies two references; checked personally by a Trustee. Data breach March 25 - review controls and backup/return of service. Safeguarding policies and complaints procedure kept up-to-date and published on website.

KIDS FOR KIDS

England & Wales - Charity number 1100045

Accounts

Charity registration number 1100045

Company registration number 04607292 (England and Wales)

KIDS FOR KIDS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024



KIDS FOR KIDS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr F D N Campailla
Mr P H Doyle
Mr A King-Smith
Mrs P M Parker OBE, Chairman
Mrs E A Sutton
Mr K M O Abulrahman
Mr L Traxon
Mrs K Jankel (Appointed 1 June 2023)

Charity number

1100045

Company number

04607292

Independent examiner

Darren Harding ACA FCCA DChA
Richard Place Dobson Services Limited
1-7 Station Road
Crawley
West Sussex
RH10 1HT



KIDS FOR KIDS

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Indiscriminate bombing in Khartoum has destroyed countless neighbourhoods. A family's home destroyed.

KIDS FOR KIDS

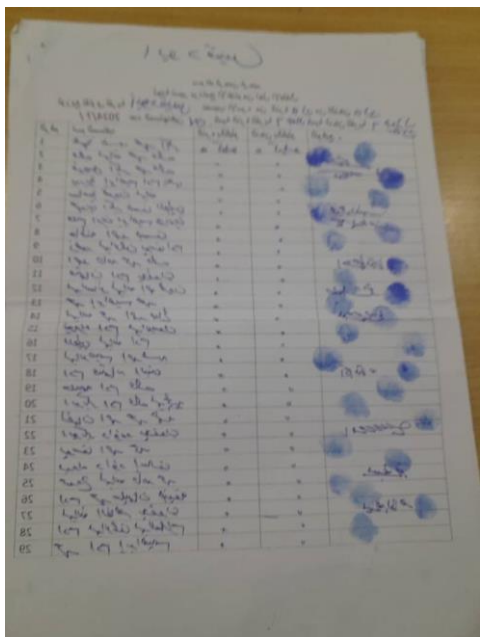
CHAIRMAN'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2024

I cannot remember a year of such unrelenting tragedy as these twelve months. The withdrawal of UNAMID from Darfur left a vacuum which has not been filled. There are now no international forces to help enforce peace and there are no international observers. The international community and world press are virtually silent. Pressure, even from our own Government, is minimal. There appears to be no one prepared to intervene to stop the atrocities. Murders, rape and brutalities, especially against women and children, continue. The Rapid Support Force (the former Janjaweed) is continuing to lay siege to the regional capital of North Darfur, where Kids for Kids has been operating for 23 years and it is where our wonderful volunteers have been working. Now they are back in their own villages, many of which have had no internet or mobile signals so it has at times been impossible to reach some of them.

Yet, despite continuing violence and the unpredictable movement of the two fighting forces, incredibly our volunteers, the members of the Kids for Kids Steering Committee, have been finding ways to help our communities. Our main aim of providing sustainable help remains, but whilst the fighting prevents stability it has not been possible to adopt new communities, although this remains our long term plan once peace returns to the region. Reports of families existing on one scant meal a day made me determined to provide whatever emergency aid was possible. Failed harvests meant few people had been able to save seed to plant and without a 2024 harvest next year could be even worse.

The incredible news is that we have found a way of getting funds to Darfur. You will remember that banks closed as soon as the violence erupted in April 2023. This has led to massive hardship. Markets closed and business ceased. We are now using CASHI which is based in Washington DC and is run by long term supporters of Kids from Kids who knew us from our very first years in Sudan. They transfer funds to volunteers whom we authorize, via mobile digital transfers, who have a system called Bankak on their mobile phones. Thankfully signals are now much more reliable and your donations are reaching the families most in need. We of course do not hand out money – we use the digital transfers to purchase the items the communities identify as their greatest need. As I write that is protein, minerals and vitamins, in other words a balanced diet, for their children. Reports of stunted growth are widespread. Our initial Pilot Project – implemented a few months after the financial year under review - was a success. We are now working on providing vegetable seeds – it is too late to plant the staple crops of millet and sorghum which we initially provided – and our new Kids Kitchen Kits initiative. These are packages of food for families with children aged 5 and under and include pulses, lentils, groundnuts and whatever fresh produce is available in the markets. Tragically local families cannot afford to buy even the most basic of necessities in the soaring inflation, but for us, sterling is strong so we are able to make your donations really stretch to reach many families.



Mothers sign receipts with a thumb print - most women in villages are illiterate.

However, the difficulties in implementation of projects as the violence spread across the whole of Sudan has meant that there has been almost no direct project spend during the financial year 2023/24. However, the extensive efforts of our small team have paid off and our patience has been rewarded through finding effective ways to transfer funds and implement projects, so project spend can again increase during this financial year and beyond.

Long term our aim is to continue to provide our unique package of sustainable projects. We could not have had more proof than now of their success in enabling people to survive in the worst of circumstances. They have helped people get through these terrible times. The indirect affects of violence is catastrophic. I cannot begin to tell you how touched I am at the impact just having Kids for Kids in a village has. When combined with our whole package of support, from water at hand, to a simple mosquito net, the overall benefits are incalculable. We are now being asked for help for the dozens of families who have moved to our villages as part of our emergency aid – but in providing goats and donkeys, mosquito nets and blankets we are indeed providing sustainable help. Kids for Kids has never been needed more.

What of the future? Once it is possible to recommence training when there is stability once more, then I plan to introduce a Trauma Relief Programme for children. Having been captured ourselves in 2006 I know how long trauma can last. We need to help this generation of children to a happy, stress free, future.

Beyond Sudan:

I am very grateful to **our Board of Trustees** who continue to support me and to ensure the smooth running of Kids for Kids. Covid certainly helped in encouraging us to hold online meetings and, whilst I always find that meeting in person is the most effective way to plan and even to resolve problems, it is of enormous benefit when Trustees are spread around the world. Sadly, since the end of the financial year our much valued Trustee and friend **Patrick Doyle** has resigned. He has now moved

KIDS FOR KIDS

CHAIRMAN'S STATEMENT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

permanently to Dubai and I wish him well with his professional work and charitable endeavours. I am humbled at how he has been giving me and Kids for Kids credit in the media for inspiring and transforming him from a businessman into a philanthropist. In turn, his and his family's steadfast support over many years, initiating our Ambassadors' Ball and acting as our main business sponsor, has been a real source of inspiration and strength for me. Kids for Kids and the children of Darfur will always be grateful for what Patrick and his family have made possible

The Board continues to ensure that we are up to date with all charity legislation and regulations. Indeed I am proud that our safeguarding practices were in place long before it became fashionable! We keep our Risk Matrix under review regularly and update it at every Board meeting, helping us to maintain a watchful eye on every aspect of the charity. Data protection is high in our priorities and in the new year we plan to introduce a Customer Relationship Management system to take over the Access database we have used for so long. I am enormously grateful to Peter Barclay for ensuring its efficiency for all these years. He is an extraordinary friend. From the start, I have done all I can to ensure that not only are we up to date, but ahead in leading the way on best practice. To me, transparency is essential. We are the recipients of donations, often from people who themselves understand what it is to struggle. I take very seriously the responsibility of ensuring all funds are spent wisely, with as little wastage as is humanly possible.

It has been wonderful that, despite the depressing news from Sudan, with little sign of any end in sight, our supporters have continued to raise funds and awareness undaunted. Our annual events have continued to be a great success. This means the charity's income and finances continue to be in very good shape. That is enabling us to proceed with expanding our project spend in Darfur, in a cautious and well-planned fashion, while also keeping sufficiently high levels of funds in the bank and the charity's investments to cover our reserve policy and mitigate the high risks resulting from the violence and the volatility this produces.

In 2025 we will undergo a long-planned strategic transition. I will step down as CEO. It is essential for the charity to replace me as CEO whilst I am able to work alongside the charity's new leadership to ensure the future of Kids for Kids. We are a unique charity. It would be tragic to lose our extraordinary and unique ways of working and impact. That is why the Trustees have agreed we should now implement our Transition Plan. I am long past retirement age! Plus we are in need of replacing our administrator/PA, a role that we have kept vacant as long as we could to keep our admin costs low while spend on projects was impossible. Both as full time appointments will necessitate National Insurance and Pensions. Whilst I will continue to be paid for a short time as I train my successor, initially continuing to run all the work in Sudan, I will then step back and then later we will look for a Sudan Country Director once there is a stable government. We anticipate our administration costs will rise steeply in 2025 but that, following completion of the Transition Plan, our income will rise to more than compensate for the increase in administration, but this will take some months. I ask you to be patient!

With the situation in Darfur so critical, and with Kids for Kids proving it is possible to get life-saving help through to children and families, there has never been a more important time to sustain what we are achieving.



Preparing grain for distribution to individual families with small children in Abu Digeise

KIDS FOR KIDS

CHAIRMAN'S STATEMENT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Volunteers are the heart of Kids for Kids

I have mentioned our wonderful volunteers in Darfur. **Adam Sebil** continues to lead the Kids for Kids Steering Committee. The support we have had for so long in Sudan from **Hatim Abu Sineina** as a volunteer has ensured our financial probity. His is one of the countless families who have been forced to flee Sudan. I am delighted that he has now joined our team officially although working at present from Saudi Arabia. Our Programme Manager **Hassan Mehisi** however is working from Cairo. It is a joy receiving his many emails bringing me news from our villages. Without the wonders of the internet Kids for Kids could not exist.

It is the same for our fundraising team! **Sage Woodruff** is someone you will all recognize as working for Kids for Kids for many years – first as a small child volunteering at school. Recently she has been living in Australia and I am grateful to her for stepping in to support our wonderful, hardworking, Deputy CEO, **Davina Patel** when our dear **Charlotte Allum** left for pastures new this Autumn. Charlotte is someone I very much value. She will be greatly missed.

Volunteers continue to ensure the successful running of our events, and indeed for all the hard work in getting our mailings into the post. The highlight of the latter are two to three days of chaos at my house as a dozen or more supporters gather to stuff envelopes, and catch up with the news! Feeding them all can be a challenge! Chief amongst the team are **Ann and Richard Lienard** who have been towers of strength during these difficult times, as I am to so many other wonderful friends. **Moir Fenwick** is once again handling the issuing of all the tickets for our Candlelit Christmas Concert - a job that needs a great deal of tact, not to mention IT skills – and I am very grateful to **Liz Rae** for a great deal of help in the office. She and her husband were part of our mailing team. David is a great loss to us all.

Mary Jane Kupsky in a volunteer par excellence. Despite overwhelming personal problems she has continued to look after all our supporters in America. Thankfully we now have two new volunteers who I so hope will take some of the burden from her, but I cannot imagine Kids for Kids without Mary Jane. Meanwhile in Australia **Lisa Chapman** has continued to raise awareness and I am hoping for great things in the new year from the other side of the globe!

As notified in last year's accounts, we do now have outside financial advisors. Part of our reserve funds are invested with Rathbones and Tilneys investment firms. A disappointing initial return to our investments was a worry to me and as I reported last year, I am grateful to Patrick Doyle for providing us with an income of 5% on a loan. This was higher than either Rathbones or Tilneys (now Evelyn) were achieving. The loan to Patrick is now being repaid and will come to an end at the end of December this year.

Regular Support enables us to plan

I am enormously grateful to those people who have recently become **Children's Champions**. Their generosity over three years means I can plan with certainty. In these volatile times their support is more valuable than ever. I have increased the levels of support to include a lower entry level at £1,000 a year for the Greatest Need. This unrestricted fund enables me to provide support quickly wherever it is identified – especially enabling me to respond quickly for requests for emergency support.

Donating regularly, however small, creates certainty for families no one else remembers. I am indebted to every one of our regular donors. My responsibility now is to ensure the future of Kids for Kids. Our remarkable achievements over our first 24 years must not be lost. Every one of you who has donated a little goat, a donkey, or perhaps a mosquito net, has helped us to transform the lives of children. Now, more than ever, the future of Kids for Kids must be secured so that more children's lives will be transformed – and families will be able to stay in their own homes.



Mrs P. M. Parker OBE

Chairman

Date: 19 December 2024

KIDS FOR KIDS

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) *FOR THE YEAR ENDED 31 MARCH 2024*

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

Public benefit

All charities in England and Wales must have charitable aims that are based on providing public benefit and comply with section 4 of the Charities Act 2011. The trustees have regard to the Charity Commission's guidance on public benefit.

Achievements and performance

Financial review

Reserves policy

It is the policy of the charity to maintain sufficient reserves to ensure that the charity can sustain operations and fulfil commitments to projects and staff for the equivalent of a year, as far as possible in the volatile circumstances in Sudan at present. As insurance is not available for risks in Sudan, the trustees have allocated a further amount of reserves to cover such eventualities. The trustees have also made provision for high inflation in Sudan.

Structure, governance and management

The charity is controlled by its governing document, a Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

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:

Mr F D N Campailla

Mr P H Doyle

Mr A King-Smith

Mrs P M Parker OBE, Chairman

Mrs E A Sutton

Mr K M O Abulrahman

Mr L Traxon

Mrs K Jankel

(Appointed 1 June 2023)

Trustees are recruited either as a result of personal recommendation and introduction or following advertisement of a vacancy. Potential trustees are asked to outline how they believe they can contribute to the charity's objectives and are interviewed by the Chairman and at least one other trustee. They are then invited to meet the other Trustees and to observe a Board meeting, prior to any appointment.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute a maximum of £10 in the event of a winding up.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. They achieve this by regularly reviewing and updating the charity's risk matrix.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

KIDS FOR KIDS

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2024*

The Trustees report was approved by the Board of Trustees.



Mrs P M Parker OBE, Chairman
Trustee

Date: 19 December 2024



KIDS FOR KIDS

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KIDS FOR KIDS

I report to the trustees on my examination of the financial statements of Kids for Kids (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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.



Darren Harding ACA FCCA DChA
Richard Place Dobson Services Limited
1-7 Station Road
Crawley
West Sussex
RH10 1HT

Dated: 19 December 2024

KIDS FOR KIDS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

Current financial year

		Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
	Notes					
<u>Income from:</u>						
Donations	3	449,571	-	61,857	511,428	442,999
Fundraising activities	4	36,044	-	-	36,044	67,029
Investments	5	30,791	-	-	30,791	17,812
Total income		516,406	-	61,857	578,263	527,840
<u>Expenditure on:</u>						
Costs of generating voluntary income	6	88,166	-	-	88,166	56,705
<u>Charitable activities</u>						
Project work in Sudan	7	174,757	-	-	174,757	143,277
Total charitable expenditure		174,757	-	-	174,757	143,277
Total expenditure		262,923	-	-	262,923	199,982
Net gains/(losses) on investments	11	(1,274)	15,637	-	14,363	(11,643)
Net incoming resources before transfers		252,209	15,637	61,857	329,703	316,215
Gross transfers between funds		(493,055)	493,055	-	-	-
Net movement in funds		(240,846)	508,692	61,857	329,703	316,215
Fund balances at 1 April 2023		513,019	1,015,609	31,600	1,560,228	1,244,013
Fund balances at 31 March 2024		272,173	1,524,301	93,457	1,889,931	1,560,228

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

KIDS FOR KIDS

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

Prior financial year

		Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes				
<u>Income from:</u>					
Donations	3	357,999	-	85,000	442,999
Fundraising activities	4	67,029	-	-	67,029
Investments	5	17,812	-	-	17,812
Total income		442,840	-	85,000	527,840
<u>Expenditure on:</u>					
Costs of generating voluntary income	6	56,705	-	-	56,705
<u>Charitable activities</u>					
Project work in Sudan	7	89,277	-	54,000	143,277
Total charitable expenditure		89,277	-	54,000	143,277
Total expenditure		145,982	-	54,000	199,982
Net gains/(losses) on investments	11	-	(11,643)	-	(11,643)
Net incoming resources before transfers		296,858	(11,643)	31,000	316,215
Gross transfers between funds		(157,589)	157,589	-	-
Net movement in funds		139,269	145,946	31,000	316,215
Fund balances at 1 April 2022		373,750	869,663	600	1,244,013
Fund balances at 31 March 2023		513,019	1,015,609	31,600	1,560,228

KIDS FOR KIDS

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	13		111		418
Investments	14		508,692		487,104
			<u>508,803</u>		<u>487,522</u>
Current assets					
Debtors	15	47,723		5,971	
Investments	16	300,000		300,000	
Cash at bank and in hand		1,043,754		775,579	
		<u>1,391,477</u>		<u>1,081,550</u>	
Creditors: amounts falling due within one year	17	(10,349)		(8,844)	
		<u></u>		<u></u>	
Net current assets			1,381,128		1,072,706
Total assets less current liabilities			<u>1,889,931</u>		<u>1,560,228</u>
Income funds					
Restricted funds	18		93,457		31,600
<u>Unrestricted funds</u>					
Designated funds	19	1,524,301		1,015,609	
General unrestricted funds		272,173		513,019	
		<u></u>		<u></u>	
			1,796,474		1,528,628
			<u>1,889,931</u>		<u>1,560,228</u>

KIDS FOR KIDS

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2024

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

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

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on

.....
Mrs P M Parker OBE, Chairman
Trustee

Company registration number 04607292

KIDS FOR KIDS

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from operations	23		244,609		219,321
Investing activities					
Repayment of investment loans and receivables		-		(300,000)	
Purchase of investments		(274,189)		(498,747)	
Proceeds from disposal of investments		266,964		-	
Investment income received		30,791		17,812	
Net cash generated from/(used in) investing activities			23,566		(780,935)
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			268,175		(561,614)
Cash and cash equivalents at beginning of year			775,579		1,337,193
Cash and cash equivalents at end of year			1,043,754		775,579

KIDS FOR KIDS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Kids for Kids is a private company limited by guarantee incorporated in England and Wales, company number 04607292, as well as a charity registered in England and Wales, charity number 1100045, and recognised in Sudan as a charitable foundation. The registered office is 1-7 Station Road, Crawley, West Sussex, RH10 1HT.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

The Charity maintains a general unrestricted fund that represents funds that are expendable at the discretion of the trustees in furtherance of the objects of the charity.

Designated funds are unrestricted funds held in the UK or in Sudan that have been earmarked for project expenditure in Sudan or to mitigate risks to the effective implementation of projects.

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully monitor the application of these funds in accordance with the restrictions placed upon them.

There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above.

Any other proposed transfer between funds would be considered on their particular circumstances.

1.4 Income

Donation income is recognised at the point the charity receives the income.

Fundraising income is recognised when the charity becomes legally entitled to the income and the event to which it relates has taken place.

Investment income is recognised as it is received.

KIDS FOR KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Costs of generating funds include office running costs, as well as administrative expenses and bookkeeping. They also include governance costs which are those costs associated with meeting the constitutional and statutory requirements of the charity.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries, as well as costs relating to the trustees' visits to monitor and evaluate the projects.

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

Computers	33% on cost
-----------	-------------

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.

Items of less than £1,000 are not capitalised.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.10 Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.11 Taxation

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the company, and is therefore included in the relevant costs in the Statement of Financial Activities.

KIDS FOR KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.12 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

1.13 Retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

1.14 Foreign exchange

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

1.15 Debtors

Debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

1.16 Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably results in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any discounts due.

1.17 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. 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.

Management has made assumptions and estimated depreciation rates in respect of showing a true and fair view of the assets at the balance sheet date.

Management has also made assumptions about the valuation of investments at market value, based on calculation by the investment fund manager. The investments held are all shares listed on a recognised stock exchange and have an easily identifiable market value

KIDS FOR KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

3 Donations

	Unrestricted funds general 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds general 2023 £	Restricted funds 2023 £	Total 2023 £
Donations	344,792	61,857	406,649	320,288	85,000	405,288
Gift aid	104,779	-	104,779	37,711	-	37,711
	<u>449,571</u>	<u>61,857</u>	<u>511,428</u>	<u>357,999</u>	<u>85,000</u>	<u>442,999</u>

4 Fundraising activities

	Unrestricted funds general 2024 £	Unrestricted funds general 2023 £
Fundraising events and other activities	30,474	60,419
Social lotteries	5,570	6,610
Fundraising activities	<u>36,044</u>	<u>67,029</u>

5 Investments

	Unrestricted funds general 2024 £	Unrestricted funds general 2023 £
Interest receivable	<u>30,791</u>	<u>17,812</u>

KIDS FOR KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

6 Costs of generating voluntary income

	Unrestricted funds general 2024 £	Unrestricted funds general 2023 £
<u>Fundraising and publicity</u>		
Social lotteries monthly prizes	3,000	3,230
Insurance	874	835
Staff costs	38,582	24,378
Staging fundraising events	45,320	27,909
Fundraising and publicity	87,776	56,352
<u>Investment management</u>	390	353
	88,166	56,705

7 Charitable activities

	Project work in Sudan 2024 £	Project work in Sudan 2023 £
Staff costs	115,745	73,133
Project work in Sudan	8,787	13,550
	124,532	86,683
Share of support costs (see note 8)	46,085	53,114
Share of governance costs (see note 8)	4,140	3,480
	174,757	143,277
Analysis by fund		
Unrestricted funds - general	174,757	89,277
Restricted funds	-	54,000

KIDS FOR KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

8 Support costs

	Support costs	Governance costs	2024 Support costs	Governance costs	2023
	£	£	£	£	£
Depreciation	307	-	307	307	307
General office expenses	29,775	-	29,775	36,496	36,496
Admin assistance	16,003	-	16,003	16,311	16,311
Independent Examiners fees	-	4,140	4,140	-	3,480
	<u>46,085</u>	<u>4,140</u>	<u>50,225</u>	<u>53,114</u>	<u>56,594</u>
Analysed between					
Charitable activities	<u>46,085</u>	<u>4,140</u>	<u>50,225</u>	<u>53,114</u>	<u>56,594</u>

Governance costs includes payments to the independent examiner of £4,140 (2023- £3,000) for independent examination fees.

9 Trustees

No trustee has been paid for services as a trustee, but the C.E.O. who is also a trustee has been paid for her services as C.E.O. totalling £101,871 (2023: £97,511). Further details regarding this are included in note 11.

The trustee's salary has been split between cost of charitable activities and generating funds in a 3:1 ratio.

Trustees' expenses

Expenses reimbursed to the CEO, who is also a trustee, totalled £18,807 (2022: £22,569) during the year.

Expenses charged to the charity by the trustees include costs relating to the trustees programme meetings to monitor and evaluate the projects, plus office expenses incurred by Mrs P. M. Parker OBE, who provides office space at her home as agreed by the Charity Commissioners in 2007 of £13,000. The cost has remained the same for 17 years at £13,000 (2023: £13,000). This has continued to save the charity from having to pay escalating commercial rates for office accommodation costs and services.

10 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
CEO	1	1
Deputy CEO	1	-
Total	<u>2</u>	<u>1</u>

KIDS FOR KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

10 Employees

(Continued)

Employment costs	2024 £	2023 £
Wages and salaries	142,091	83,275
Social security costs	12,236	10,777
Other pension costs	-	3,459
	<u>154,327</u>	<u>97,511</u>

The Trustees' resolution to pay Mrs P. M. Parker, the CEO, a salary (disclosed above and in note 10) was approved by the Charity Commission in 2007. The Trustees determined in October 2012 that replacing the current CEO with someone paid at full market rates would require the charity to pay a package of between £90,000 and £125,000 at that time, i.e. an average of £107,500 per year, plus an increase for inflation. The current CEO decided not to take the full rate of salary allocated by the Trustees for the CEO's pay, in effect equivalent to a donation to the charity of £50,000+ each year. She is also putting in working hours far beyond those expected of a normal salaried employee, without overtime payments, so the value to the charity of her contribution is significantly in excess of this amount. The Trustees set the CEO's level of salary annually to ensure this stays the same in real terms through an adjustment for inflation based on the government's official Consumer Price Index figures. The CEO has chosen not to take health insurance or other benefits from the charity. The Trustees have decided to pay the CEO a pension in accordance with government policy.

The Trustees wish to acknowledge the CEO's exceptional contribution to the charity. Her salary does not reflect the hours worked, both paid and voluntary, in her capacity as administrator, project designer, manager and the person principally responsible for raising awareness, global advocacy and fundraising worldwide.

Other than salary and related costs, other paid work during the year was carried out by a part-time bookkeeper and three part-time assistants. Fees are also paid for website maintenance and design, hosting and maintaining the database, and IT support.

Key management personnel

The charity has one member of key management personnel. The total employment costs of key management personnel were £97,511.

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2024 Number	2023 Number
£80,001 - £90,000	<u>1</u>	<u>1</u>

KIDS FOR KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

11 Net gains/(losses) on investments

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Total 2024 £	Unrestricted funds designated 2023 £
Revaluation of investments	-	15,637	15,637	(11,643)
Gain/(loss) on sale of investments	(1,274)	-	(1,274)	-
	<u>(1,274)</u>	<u>15,637</u>	<u>14,363</u>	<u>(11,643)</u>

12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

13 Tangible fixed assets

	Computers £
Cost	
At 1 April 2023	2,121
At 31 March 2024	<u>2,121</u>
Depreciation and impairment	
At 1 April 2023	1,703
Depreciation charged in the year	307
At 31 March 2024	<u>2,010</u>
Carrying amount	
At 31 March 2024	<u>111</u>
At 31 March 2023	<u>418</u>

KIDS FOR KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

14 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 April 2023	487,104
Additions	274,189
Valuation changes	15,637
Disposals	(268,238)
At 31 March 2024	508,692
Carrying amount	
At 31 March 2024	508,692
At 31 March 2023	487,104
Historical Cost:	
2024: £501,730	
2023: £498,747	

Investments held at the year end which were valued at over 5% of the total portfolio market value were as follows:
Rathbone Unit Trust Mgmt High Quality Bond S Dist: £251,793

Revaluation reserves of £6,963 (2023: -£11,643) are included within the designated funds.

15 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Gift Aid Due	47,167	5,971
Prepayments and accrued income	556	-
	47,723	5,971

16 Current asset investments

	2024 £	2023 £
Loans	300,000	300,000

During the prior financial year £300,000 was loaned to a trustee, to secure a better rate of return for the charity, for a period of 1 year at a rate of 5% interest per year, paid monthly. The loan is repayable to the charity on demand with a 60 day notice period, with guaranteed safeguards. The loan term was extended for a further year during the 2024 financial year.

KIDS FOR KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

17 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	3,781	-
Other creditors and accrued expenses including Sudan expenses	6,568	8,844
	<u>10,349</u>	<u>8,844</u>

18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Animal Projects	-	24,166	-	-	24,166
Water Projects	31,000	7,443	-	-	38,443
Solar Lantern	600	-	-	(600)	-
Tree Project	-	648	-	-	648
Health Care	-	2,018	-	600	2,618
Mother and Child Future	-	695	-	-	695
Emergency Aid	-	26,887	-	-	26,887
	<u>31,600</u>	<u>61,857</u>	<u>-</u>	<u>-</u>	<u>93,457</u>

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Water Projects	-	36,000	(5,000)	-	31,000
Solar Lantern	600	-	-	-	600
The Oso Foundation	-	25,000	(25,000)	-	-
Ben Cowley Fund	-	24,000	(24,000)	-	-
	<u>600</u>	<u>85,000</u>	<u>(54,000)</u>	<u>-</u>	<u>31,600</u>

KIDS FOR KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

18 Restricted funds

(Continued)

Animal Projects fund represents funds specifically donated for animal welfare, including the provision of paravets, veterinary drugs and animal husbandry training as well as goat and donkey loans and the provision of chickens for the frail and elderly and crossbred donkeys. The latter are used by the village midwives and first aid workers as they are faster and stronger, and to pull the water carts, general carts, donkey ambulances and school buses. The fund also includes the training of two paravets in each village we adopt plus the training of beneficiaries and the children who care for the goats after school, and a revolving veterinary drug fund in each village.

The Water Projects fund covers funds donated specifically for the purpose of providing water in, or close to, villages adopted by Kids For Kids. This fund includes handpumps donated by individuals and funds allocated to repairs of existing handpumps. Additional projects included in this fund are water tanks, water carts (pulled by the stronger crossbred donkeys) and jerry cans. The latter is now needed urgently by families who have virtually no income.

The Solar Lantern fund represents committed funds from individuals to be used to purchase Solar Lanterns for villages. Due to the current crisis in Sudan it has not been possible to use these funds as originally planned. Therefore, the funds have been transferred to a fund with a similar theme, the Health Care fund.

The Internally Displaced Persons fund is allocated to providing the basic essentials for families who have moved to Kids For Kids villages and settled permanently, with the permission of the villages leaders and community, to assist them to settle and improve their standard of living. Additional to the basic essentials we will also aim to provide all these families with goats and a donkey. This year we are funding two villages to which IDPs have moved. There was virtually no infrastructure or items provided for individual families. We are therefore increasing our projects to include kitchen utensils, more farming equipment and other essentials.

The Tree Project fund represents funds provided to plant tree seedlings of 14 different species of drought resistant trees in community forests (green belts) in a five year project plus the rehabilitation of two existing community forests and the planting of individual trees by our buildings in villages, plus fruit trees by individual houses (huts).

The Oso Foundation increased the donation they have made to us in other years to £25,000 this year. This enabled us to adopt a village providing it with all of our projects. This is a two year project so the donation is spread across 2022/2023.

The donation by Ben Cowley is a donation which has been matched by his employers to bring it up to sufficient for him to also adopt a village. See above. This donation was made through Global Giving, via Benevity.

Restricted Funds also include projects supported by Children's Champions.

The Health Care fund is allocated towards the training of Midwives. This entails 14 months of training in basic hygiene, ante and post-natal care, infant care, immunization, nutrition, and anti-FGM for village midwives. All our midwives also receive a midwifery kit, a strong cross-bred donkey, a Solar Lantern, a pair of leather sandals, and a mobile phone. Due to continued violence all training has however been delayed. It is not expected to resume until there is security.

The Mother and Child Future fund is allocated towards providing women with Goat Loans, Donkeys loans and training of Midwives and Paravets. Goat Loans mean women can sell milk, yogurt, and male kid goats. This is their first income ever-allowing them to make their own decisions and ensure a better future for themselves and their children.

The Emergency Fund is allocated to providing villagers with emergency provision as well as responding to the Greatest Need. This critical assistance comes in the form of emergency seeds, repair kits for handpumps, jerry cans, basic food items, veterinary drugs, medical care and other items in desperate need. We are also launching a Kids Kitchen Kit Fund which will provide essential protein, minerals and vitamins to supplement the diets of the smallest children.

KIDS FOR KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

19 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2022	Transfers	Revaluations, gains and losses	Balance at 1 April 2023	Transfers	Revaluations, gains and losses	Balance at 31 March 2024
	£	£	£	£	£	£	£
Project fund	615,663	(437,158)	-	178,506	487,103	-	665,609
Contingency and Insurance fund	100,000	-	-	100,000	-	-	100,000
Sudan Rapid Response Fund	154,000	96,000	-	250,000	-	-	250,000
Investment Fund	-	498,747	(11,643)	487,104	5,951	15,637	508,692
	<u>869,663</u>	<u>157,589</u>	<u>(11,643)</u>	<u>1,015,610</u>	<u>493,054</u>	<u>15,637</u>	<u>1,524,301</u>

The trustees have set aside a designated fund to take account of plans for project commitments (allocated or committed) - the 'Project Fund'. This also includes provision for emergencies and unplanned projects that may arise during the year ahead, as well as a provision for high and volatile inflation. The balance in the fund at the end of the year is their best estimate of the moral and legal commitments to such projects in the future, subject to what happens on the ground. The amount in the fund represents the committed funds as shown in note 23 less what is being held in investments.

The designated 'Contingency Fund' has been set aside to cover the absence of insurance and moral responsibility for staff safety in Darfur; sustainability of operations and staffing. This is in addition to the unrestricted reserves held to cover a year of potential costs and obligations to support sustainability of operations and staffing, as per the Trustee's reserves policy.

The Investment Fund has been designated to provide the charity with a regular income source which will be used to pursue its charitable objectives.

The Emergency Rapid Response fund has been set aside to enable the charity to react to emergencies in Sudan should the need arise.

KIDS FOR KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

20 Analysis of net assets between funds

	Unrestricted funds 2024 £	Designated funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 31 March 2024 are represented by:				
Tangible assets	111	-	-	111
Investments	-	508,692	-	508,692
Current assets/(liabilities)	272,062	1,015,609	93,457	1,381,128
	<u>272,173</u>	<u>1,524,301</u>	<u>93,457</u>	<u>1,889,931</u>
	Unrestricted funds 2023 £	Designated funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 March 2022 are represented by:				
Tangible assets	418	-	-	418
Investments	-	487,104	-	487,104
Current assets/(liabilities)	512,601	528,505	31,600	1,072,706
	<u>513,019</u>	<u>1,015,609</u>	<u>31,600</u>	<u>1,560,228</u>

21 Related party transactions

During the prior year, the charity made a loan of £300,000 to one of the trustees, details of which are disclosed in note 16.

KIDS FOR KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

22 Additional funds allocated for on project activity

Funds committed to on project activity in 2021/22 not yet completed		Financial Year 2021/22 £
Administration Darfur		64,986
Animal Project		9,760
Health		29,575
Training		38,997
Water Project		8,450
Education		46,813
		198,581
Funds committed to on project activity in 2022/23 not yet completed		Financial Year 2022/23 £
Administration Darfur		11,622
Forestry Project		5,000
Health		80,000
Sustainability Projects		125,000
Water Project		102,000
Education		50,000
Inflation Risk		93,406
		467,028
Total committed funds to on project activity		
		665,609

The actual amount spent on projects in Sudan this financial year has been affected by various factors outside the control of the charity and is as stated under charitable activities costs on the Statement of Financial Activities. Much of these allocated funds have therefore been carried over to the current year.

KIDS FOR KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

23	Cash generated from operations	2024 £	2023 £
	Surplus for the year	329,703	316,215
	Adjustments for:		
	Investment income recognised in statement of financial activities	(30,791)	(17,812)
	Loss on disposal of investments	1,274	-
	Fair value gains and losses on investments	(15,637)	11,643
	Depreciation and impairment of tangible fixed assets	307	307
	Movements in working capital:		
	(Increase)/decrease in debtors	(41,752)	24,623
	Increase/(decrease) in creditors	1,505	(115,655)
	Cash generated from operations	<u>244,609</u>	<u>219,321</u>

- 24 **Analysis of changes in net funds**
The charity had no debt during the year.

25 **Charitable company constitution**

Kids For Kids is a company limited by guarantee. The maximum contribution, in the event of a winding up, is £10 per director/member.

KIDS FOR KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

26 Detailed statement of financial activities

	2024 £	2023 £
INCOME		
Donations		
Donations	406,649	405,288
Gift Aid	104,779	37,711
	<u>511,428</u>	<u>442,999</u>
Fundraising activities		
Fundraising events and other activities	30,474	60,419
Social lotteries	5,570	6,610
	<u>36,044</u>	<u>67,029</u>
Investments		
Interest receivable	30,791	17,812
	<u>30,791</u>	<u>17,812</u>
Total incoming resources	578,263	527,840
EXPENDITURE		
Costs of generating voluntary income		
Social lotteries monthly prizes	3,000	3,230
Insurance	874	835
Staff costs	38,582	24,378
Staging fundraising events	45,320	27,909
Investment management	390	353
	<u>88,166</u>	<u>56,705</u>
Charitable activities		
Project work in Sudan	124,532	86,683
	<u>124,532</u>	<u>86,683</u>
Support costs		
Deprecation	307	307
General office expenses	29,775	36,496
Admin assistance	16,003	16,311
	<u>46,085</u>	<u>53,113</u>
Goverenance costs		
Independent examiners fees	4,140	3,480
Trustee expenses	-	-
	<u>4,140</u>	<u>3,480</u>
Total resources expended	262,923	199,981
Net gains/(losses) on investments	14,363	(11,643)
Net (expenditure)/income	329,703	316,215

KIDS FOR KIDS

England & Wales - Charity number 1100045

Accounts

Charity registration number 1100045

Company registration number 04607292 (England and Wales)

KIDS FOR KIDS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023



KIDS FOR KIDS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr F D N Campailla
Mr P H Doyle
Mr A King-Smith
Mrs P M Parker OBE, Chairman
Mrs E A Sutton
Mr K M O Abulrahman
Mr L Traxon

(Appointed 14 November
2022)

Charity number

1100045

Company number

04607292

Independent examiner

Darren Harding ACA FCCA DChA
Richard Place Dobson Services Limited
1-7 Station Road
Crawley
West Sussex
RH10 1HT

KIDS FOR KIDS

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KIDS FOR KIDS

CHAIRMAN'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2023

Last year I wrote that “the children living in remote villages have the right, as do all our children, to the essentials of our modern day world – yet they lack even water. And this year they face starvation”. At the start of the current year I knew that, in addition to our determination to introduce our sustainable projects to as many families as possible, we would need funds to provide emergency relief to feed children who were already going hungry. I could not have imagined that as the new financial year started, appalling conflict would erupt across Sudan. That has turned into even worse violence and abuses in Darfur. Weapons of unbelievable power are being used against helpless civilians in the capital, Khartoum. In Darfur, every day there are yet more reports of atrocities, murders and unprovoked violence against men, women and their children. The total withdrawal of the UN from Darfur has left a vacuum. There are now no international forces to help enforce peace and there are no international observers. The world press is virtually silent and international pressure, even from our own Government, is minimal. There appears to be no one prepared to intervene to stop the massacre.

So far our villages have not suffered directly. It is easy to forget that Darfur is vast. In North Darfur there are signs that groups not affiliated to either of the fighting forces are helping to establish some security. But banks remain closed, so all form of normal economic activity or project implementation remains incredibly challenging. I am watching closely so that as soon as it is safe and feasible to do so we will provide as much emergency help as we can. **That is why I am appealing urgently for help to build an Emergency Fund.**

But our main aim of providing sustainable help to transform the lives of children in Darfur remains. I cannot underestimate the value of every one of our projects right now. They are the reason communities are able to withstand these challenges, economic shocks and terrible inflation. To me most emotive of all are our village midwives. We have 110 established Kids for Kids' villages but we have funded many more village midwives across Darfur. With hospitals barely functioning and travel dangerous, the impact these wonderful women is having on saving the lives of expectant mothers and their infants is incalculable. Goat's milk for our children, handpumps close to villages, mosquito nets, blankets, farm tools, our first aid workers and veterinary paravets – all are enabling life to continue and helping people to stay in their homes.

Now, more than ever before, we need support to enable us to act in this emergency, and, for the long term, to provide our unique package of support to ensure people's survival. The indirect impact of violence is catastrophic. Kids for Kids has never been needed more.

How to plan when Darfur is yet again inaccessible?

The coup by the military, deposing the civilian Prime Minister and his cabinet, has dashed the hopes for democracy in the foreseeable future. This meant that it would be too dangerous for the Trustees to visit Sudan during the past year. I was therefore more grateful than I can say that our Trustee **Khalid Mekki**, who is Sudanese and lives in Khartoum, visited our office in El Fasher with our Khartoum co-ordinator **Hatim Abu Sineina**. They held meetings with the Kids for Kids Steering Committee and with representatives of the North Darfur State Government, on my behalf, and formulated proposals for us for the future shape of Kids for Kids. This visit was long overdue and disappointingly a planned follow-up visit by Khalid in March 2023 had to be cancelled as fighting broke out in Khartoum itself. All plans are now on hold until the future is clearer. But we are well-placed to respond quickly once the situation permits: our team in Sudan are determined to provide whatever help they can, and we are blessed by the huge number of village leaders behind all we do. Their reports show yet again not only how much we are needed, but that we can rely on their help to implement our projects quickly. Our aim continues to empower the communities, especially the women, so that they can improve their own lives long term. I cannot stress how imperative this is, even more now that violence is tearing the country apart. Life must go on. Children deserve so much more.

“We have given up hope in the international community, but not in Kids for Kids” Darfuri village leader



KIDS FOR KIDS

CHAIRMAN'S STATEMENT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Insecurity and the uncertain political situation in Sudan has meant it has at times been a challenge to implement all we have planned to do for communities during the year. Accounts can be misleading as figures do not explain the circumstances behind expenditure. This year our accounts show what appears to be a disappointingly low amount spent on projects – a decrease from £192,258 in 2022 to just £89,277 in the current financial year. However, a weak Sudanese pound and relatively strong sterling meant that our funds provided much more than anticipated. I am very proud that, as planned, we adopted a further five villages - Hillat Sabil, Hillat Um Gadeer, Katonta, Korla, Kudeil. 150 new beneficiary families received 800 goats – over 700 children are now benefitting from their milk. The farm tools and donkey ploughs we also include transform how much land they can cultivate, providing more food for the children. We also gave 553 families in 18 villages jerry cans. Without these, it is impossible for families to collect and store water – there are no standing pipes in villages and the nearest water source can be many miles away. Yet many families cannot even afford such an essential item. In addition to all the training and projects that are part of our commitment when we adopt a village, our tree planting campaign continues. We distributed 4000 seedling trees to 15 villages for schools, community buildings and village squares, and we at last planted 1000 Moringa trees in a dedicated plantation. In a year of catastrophic outbreak of malaria, we provided 1482 mosquito nets to 22 villages – five were Kids for Kids' villages and 17 villages that we have not been in a position to adopt as yet. We trained 36 paravets and all the new beneficiaries in animal care, thus ensuring there is veterinary care for the animals. We continued to support villages adopted in 2021, providing 130 donkeys and 287 blankets which we had not been able to source in the previous year.

Water – literally the source of life in the desert of Darfur – remains our top priority. When the Water Environment and Sanitation Department said they had drilling rigs available, we leapt at the chance – 14 handpump have now been drilled and installed successfully at Shawat Maki, Abu Sinait (A), Abu Sinait (B), Bargo, Derma, Um Ajaja, Turra, Um Isheira, Gawir, Tartoura Birkat Jaro, Jafaina, Maagla, Matway and Abu Sharback. One village had been waiting for a hand pump since 2016! Water has always been our hardest project to implement – so many obstacles unite to prevent successful installation. I rely on supporters to help me collate a water fund so that I can give the go ahead as soon as we know there is a drill and team available. It was possible to agree this number of pumps thanks to individuals who sponsor a pump, often named for someone they love. Every member of the **Neale family** now has a pump named for them, including their new baby! What a fantastic lasting memorial.

How to secure the future?

Kids for Kids has been helping children in Darfur for an amazing 23 years. If Kids for Kids is to continue, then it is essential we secure the future by appointing those who will take it forward for the future. I am delighted to tell you that we now have a superb Deputy CEO in place since May 2023, who is already having an impact: **Davina Patel**. Along with fundraiser **Charlotte Allum**, our team is almost complete, although we are still in need of an Administrator. Our PA left unexpectedly in October, just as the Christmas rush commenced. Despite this, I am pleased to say that we not only maintained our momentum but increased our income, thanks to a Doubling Campaign supported by our wonderful Patron Dame Joanna Lumley and two anonymous donors. Now with increased staff costs, it is essential we increase our fundraising to balance administrative costs. Thankfully during the current financial year I was able to decrease the cost of fundraising by £20,000. Thus our expendable income rose by £10,000. Far from stepping back, as I had intended, I have continued to do all I can to raise our profile and subsequent income. I cannot thank all our supporters enough. Life has been challenging for us all and I am proud to report that, despite depleted assistance, our overall income during the year rose from £373,750 in 2021/2022 to £409,019 during the current financial year, an increase of 9.4%.

Volunteers are the lifeblood of all charities: I am missing the camaraderie and support of our Surrey Committee. Sadly Covid led to us not being able to continue this wonderful group of volunteers. However I am enormously grateful to **Ann and Richard Lienard** who have been towers of strength during these difficult times, as I am to so many other wonderful friends. **Moiria Fenwick** took over the issuing of our Concert and Ball tickets from **Kathy Lady Orde** – a job that needs a great deal of tact, not to mention IT skills - and helped us ensure sell-out events. Miraculously, **Kate French** volunteered just as we were suffering the loss of our PA and saw us through the Christmas rush, despite personal problems. I cannot thank them both enough. In America, I continue to be enormously indebted to **Mary Jane Kupsky**. She has been extraordinary and a source of many new supporters in the US, especially by helping them to donate through Global Giving. We are looking urgently for support for her. Please will you alert your American friends? Another positive is the offer by **Lisa Chapman** to create a Friends of Kids for Kids in Australia. This outreach is what we need if we are to increase our help to families, so essential as their needs soar in the appalling conditions in Darfur. Meanwhile both our Trustee **Liz Sutton** and Charlotte Allum have made presentations about Kids for Kids to groups supporting us.

KIDS FOR KIDS

CHAIRMAN'S STATEMENT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

I am very grateful to our Board of Trustees who continue to support me and to ensure the smooth running of Kids for Kids. During the year we have been joined by **Lee Traxon** and, post year end, **Karen Jankel**, daughter of the much missed Michael Bond, whose Oso Foundation and family continue to be so generous to Kids for Kids. We have a Risk Matrix which we review at every Board meeting, helping us maintain a watchful eye on every aspect of the charity, and we do everything possible to ensure compliance with the latest legislation and regulations, including Safeguarding and GDPR. From the start, I have done all I can to ensure that not only are we up to date, but ahead in leading the way on best practice. To me, transparency is essential. We are the recipients of donations, often from people who themselves understand what it is to struggle. I take very seriously the responsibility of ensuring all funds are spent wisely, with as little wastage as is humanly possible.

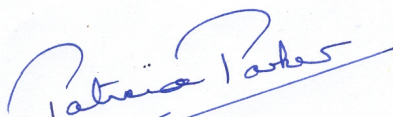
As notified in last year's accounts, we do now have outside financial advisors. Part of our reserve funds are invested with Rathbones and Tilneys investment firms. In the context of the worldwide financial challenges, these funds have recently been disappointing but the Board is confident that our funds are secure and we will be able to report increases in interest in the future. To cover losses due to the world recession, I am grateful to **Patrick Doyle** for providing us with generous interest rates on a separate investment for which he has given us 100% security. This has enabled our investment income to go up from £4,306 in the previous year, to £17,812 in the current year.

Regular Support enables us to plan

I am enormously grateful to those people who have recently become **Children's Champions**. Their generosity over three years means I can plan with certainty. In these volatile times their support is more valuable than ever. I have increased the levels of support to include a lower entry level at £1,000 a year for the Greatest Need. This unrestricted fund enables me to provide support quickly wherever it is identified. Just before the end of this financial year for example two villages suffered devastating fires. Thankfully no one lost their lives and the animals also survived, but families lost everything they owned. Our Greatest Need fund enables Kids for Kids to act promptly to such disasters.

Donating regularly, however small, creates certainty for families no one else remembers. Kids for Kids first started helping villages 23 years ago in 2001, yet in all the intervening years I have never heard of any other organisation providing even one sustainable project.

The future for so many families would be bleak without Kids for Kids. Our unique way of helping is needed now, more than ever.



Mrs P. M. Parker OBE
Chairman

Date: 28 November 2023



KIDS FOR KIDS

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) *FOR THE YEAR ENDED 31 MARCH 2023*

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

Public benefit

All charities in England and Wales must have charitable aims that are based on providing public benefit and comply with section 4 of the Charities Act 2011. The trustees have regard to the Charity Commission's guidance on public benefit.

Achievements and performance

Financial review

Reserves policy

It is the policy of the charity to maintain sufficient reserves to ensure that the charity can sustain operations and fulfil commitments to projects and staff for the equivalent of a year, as far as possible in the volatile circumstances in Sudan at present. As insurance is not available for risks in Sudan, the trustees have allocated a further amount of reserves to cover such eventualities. The trustees have also made provision for high inflation in Sudan.

Structure, governance and management

The charity is controlled by its governing document, a Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

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:

Mr F D N Campailla

Mr P H Doyle

Mr A D Jenkins

(Resigned 5 June 2022)

Mr A King-Smith

Mrs P M Parker OBE, Chairman

Mrs E A Sutton

Mr K M O Abulrahman

Mr L Traxon

(Appointed 14 November 2022)

Trustees are recruited either as a result of personal recommendation and introduction or following advertisement of a vacancy. Potential trustees are asked to outline how they believe they can contribute to the charity's objectives and are interviewed by the Chairman and at least one other trustee. They are then invited to meet the other Trustees and to observe a Board meeting, prior to any appointment.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute a maximum of £10 in the event of a winding up.

Risk management

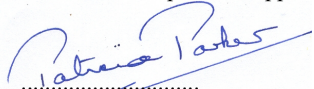
The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. They achieve this by regularly reviewing and updating the charity's risk matrix.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

KIDS FOR KIDS

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2023*

The Trustees report was approved by the Board of Trustees.



Mrs P. M. Parker OBE, Chairman
Trustee

Date: 28 November 2023.....



KIDS FOR KIDS

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KIDS FOR KIDS

I report to the trustees on my examination of the financial statements of Kids for Kids (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

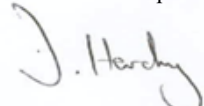
Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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.



Darren Harding ACA FCCA DChA
Richard Place Dobson Services Limited
1-7 Station Road
Crawley
West Sussex
RH10 1HT

Dated: 28 November 2023

KIDS FOR KIDS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

Current financial year

		Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
	Notes					
<u>Income from:</u>						
Donations	3	357,999	-	85,000	442,999	419,686
Fundraising activities	4	67,029	-	-	67,029	34,096
Investments	5	17,812	-	-	17,812	4,306
Total income		442,840	-	85,000	527,840	458,088
<u>Expenditure on:</u>						
Costs of generating voluntary income	6	56,705	-	-	56,705	80,728
<u>Charitable activities</u>						
Project work in Sudan	7	89,277	-	54,000	143,277	192,258
Total charitable expenditure		89,277	-	54,000	143,277	192,258
Total expenditure		145,982	-	54,000	199,982	272,986
Net gains/(losses) on investments	11	-	(11,643)	-	(11,643)	-
Net incoming resources before transfers		296,858	(11,643)	31,000	316,215	185,102
Gross transfers between funds		(157,589)	157,589	-	-	-
Net movement in funds		139,269	145,946	31,000	316,215	185,102
Fund balances at 1 April 2022		373,750	869,663	600	1,244,013	1,058,911
Fund balances at 31 March 2023		513,019	1,015,609	31,600	1,560,228	1,244,013

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

KIDS FOR KIDS

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

Prior financial year

		Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes				
<u>Income from:</u>					
Donations	3	360,732	-	58,954	419,686
Fundraising activities	4	34,096	-	-	34,096
Investments	5	4,306	-	-	4,306
Total income		399,134	-	58,954	458,088
<u>Expenditure on:</u>					
Costs of generating voluntary income	6	80,728	-	-	80,728
<u>Charitable activities</u>					
Project work in Sudan	7	100,145	33,159	58,954	192,258
Total charitable expenditure		100,145	33,159	58,954	192,258
Total expenditure		180,873	33,159	58,954	272,986
Net gains/(losses) on investments	11	-	-	-	-
Net incoming resources before transfers		218,261	(33,159)	-	185,102
Gross transfers between funds		(268,982)	268,982	-	-
Net movement in funds		(50,721)	235,823	-	185,102
Fund balances at 1 April 2021		424,471	633,840	600	1,058,911
Fund balances at 31 March 2022		373,750	869,663	600	1,244,013

KIDS FOR KIDS

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	13		418		725
Investments	14		487,104		-
			<u>487,522</u>		<u>725</u>
Current assets					
Debtors	15	5,971		30,594	
Investments	16	300,000		-	
Cash at bank and in hand		775,579		1,337,193	
		<u>1,081,550</u>		<u>1,367,787</u>	
Creditors: amounts falling due within one year	17	(8,844)		(124,499)	
Net current assets			<u>1,072,706</u>		<u>1,243,288</u>
Total assets less current liabilities			<u><u>1,560,228</u></u>		<u><u>1,244,013</u></u>
Income funds					
Restricted funds	18		31,600		600
<u>Unrestricted funds</u>					
Designated funds	19	1,015,609		869,663	
General unrestricted funds		513,019		373,750	
		<u>1,528,628</u>		<u>1,243,413</u>	
		<u><u>1,560,228</u></u>		<u><u>1,244,013</u></u>	



KIDS FOR KIDS

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2023

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

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.

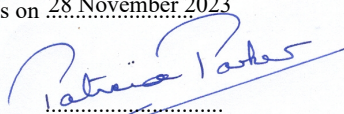
The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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 28 November 2023



Mr F. D. N. Campailla
Trustee



Mrs P. M. Parker OBE, Chairman
Trustee

Company registration number 04607292

KIDS FOR KIDS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Kids for Kids is a private company limited by guarantee incorporated in England and Wales, company number 04607292, as well as a charity registered in England and Wales, charity number 1100045, and recognised in Sudan as a charitable foundation. The registered office is 1-7 Station Road, Crawley, West Sussex, RH10 1HT.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

The Charity maintains a general unrestricted fund that represents funds that are expendable at the discretion of the trustees in furtherance of the objects of the charity.

Designated funds are unrestricted funds held in the UK or in Sudan that have been earmarked for project expenditure in Sudan or to mitigate risks to the effective implementation of projects.

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully monitor the application of these funds in accordance with the restrictions placed upon them.

There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above.

Any other proposed transfer between funds would be considered on their particular circumstances.

1.4 Income

Donation income is recognised at the point the charity receives the income.

Fundraising income is recognised when the charity becomes legally entitled to the income and the event to which it relates has taken place.

Investment income is recognised as it is received.

KIDS FOR KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Costs of generating funds include office running costs, as well as administrative expenses and bookkeeping. They also include governance costs which are those costs associated with meeting the constitutional and statutory requirements of the charity.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries, as well as costs relating to the trustees' visits to monitor and evaluate the projects.

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

Computers	33% on cost
-----------	-------------

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.

Items of less than £1,000 are not capitalised.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.10 Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.11 Taxation

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the company, and is therefore included in the relevant costs in the Statement of Financial Activities.

KIDS FOR KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.12 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

1.13 Retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

1.14 Foreign exchange

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

1.15 Debtors

Debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

1.16 Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably results in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any discounts due.

1.17 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. 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.

Management has made assumptions and estimated depreciation rates in respect of showing a true and fair view of the assets at the balance sheet date.

3 Donations

	Unrestricted funds general 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £
Donations	320,288	85,000	405,288	328,176	58,954	387,130
Gift aid	37,711	-	37,711	32,556	-	32,556
	<u>357,999</u>	<u>85,000</u>	<u>442,999</u>	<u>360,732</u>	<u>58,954</u>	<u>419,686</u>

KIDS FOR KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

4 Fundraising activities

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Fundraising events and other activities	60,419	26,876
Social lotteries	6,610	7,220
Fundraising activities	67,029	34,096

5 Investments

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Interest receivable	17,812	4,306

6 Costs of generating voluntary income

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
<u>Fundraising and publicity</u>		
Social lotteries monthly prizes	3,230	2,725
Insurance	835	758
Staff costs	24,378	23,654
Staging fundraising events	27,909	53,591
Fundraising and publicity	56,352	80,728
<u>Investment management</u>	353	-
	56,705	80,728

KIDS FOR KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

7 Charitable activities

	Project work in Sudan 2023 £	Project work in Sudan 2022 £
Staff costs	73,133	70,963
Project work in Sudan	13,550	68,684
	<u>86,683</u>	<u>139,647</u>
Share of support costs (see note 8)	53,114	49,416
Share of governance costs (see note 8)	3,480	3,195
	<u>143,277</u>	<u>192,258</u>
Analysis by fund		
Unrestricted funds - general	89,277	100,145
Unrestricted funds - designated	-	33,159
Restricted funds	54,000	58,954
	<u>143,277</u>	<u>192,258</u>

8 Support costs

	Support costs £	Governance costs £	2023 Support costs £	2023 Governance costs £	2022 Support costs £	2022 Governance costs £
Depreciation	307	-	307	204	-	204
General office expenses	36,496	-	36,496	23,496	-	23,496
Admin assistance	16,311	-	16,311	25,716	-	25,716
Independent Examiners fees	-	3,480	3,480	-	2,776	2,776
Trustee expenses	-	-	-	-	419	419
	<u>53,114</u>	<u>3,480</u>	<u>56,594</u>	<u>49,416</u>	<u>3,195</u>	<u>52,611</u>
Analysed between Charitable activities	<u>53,114</u>	<u>3,480</u>	<u>56,594</u>	<u>49,416</u>	<u>3,195</u>	<u>52,611</u>

Governance costs includes payments to the independent examiner of £3,480 (2022- £2,776) for independent examination fees.

KIDS FOR KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

9 Trustees

No trustee has been paid for services as a trustee, but the C.E.O. who is also a trustee has been paid for her services as C.E.O. totalling £97,511 (2022: £94,617). Further details regarding this are included in note 11.

The trustee's salary has been split between cost of charitable activities and generating funds in a 3:1 ratio.

Trustees' expenses

Expenses reimbursed to the CEO, who is also a trustee, totalled £22,569 (2022: £19,921) during the year.

Expenses charged to the charity by the trustees include costs relating to the trustees programme meetings to monitor and evaluate the projects, plus office expenses incurred by Mrs P. M. Parker OBE, who provides office space at her home as agreed by the Charity Commissioners in 2007 of £13,000. The cost has remained the same for 16 years at £13,000 (2022: £13,000). This has continued to save the charity from having to pay escalating commercial rates for office accommodation costs and services.

10 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
CEO	1	1
Employment costs		
	2023 £	2022 £
Wages and salaries	83,275	80,673
Social security costs	10,777	9,913
Other pension costs	3,459	4,031
	97,511	94,617



KIDS FOR KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

10 Employees

(Continued)

The Trustees' resolution to pay Mrs P. M. Parker, the CEO, a salary (disclosed above and in note 10) was approved by the Charity Commission in 2007. The Trustees determined in October 2012 that replacing the current CEO with someone paid at full market rates would require the charity to pay a package of between £90,000 and £125,000 at that time, i.e. an average of £107,500 per year, plus an increase for inflation. The current CEO decided not to take the full rate of salary allocated by the Trustees for the CEO's pay, in effect equivalent to a donation to the charity of £50,000+ each year. She is also putting in working hours far beyond those expected of a normal salaried employee, without overtime payments, so the value to the charity of her contribution is significantly in excess of this amount. The Trustees set the CEO's level of salary annually to ensure this stays the same in real terms through an adjustment for inflation based on the government's official Consumer Price Index figures. The CEO has chosen not to take health insurance or other benefits from the charity. The Trustees have decided to pay the CEO a pension in accordance with government policy.

The Trustees wish to acknowledge the CEO's exceptional contribution to the charity. Her salary does not reflect the hours worked, both paid and voluntary, in her capacity as administrator, project designer, manager and the person principally responsible for raising awareness, global advocacy and fundraising worldwide.

Other than salary and related costs, other paid work during the year was carried out by a part-time bookkeeper and three part-time assistants. Fees are also paid for website maintenance and design, hosting and maintaining the database, and IT support.

Key management personnel

The charity has one member of key management personnel. The total employment costs of key management personnel were £97,511.

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2023 Number	2022 Number
£80,001 - £90,000	1	1

11 Net gains/(losses) on investments

	Unrestricted funds designated 2023 £	Total 2022 £
Revaluation of investments	(11,643)	-

12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

KIDS FOR KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

13 Tangible fixed assets

	Computers £
Cost	
At 1 April 2022	2,121
At 31 March 2023	2,121
Depreciation and impairment	
At 1 April 2022	1,396
Depreciation charged in the year	307
At 31 March 2023	1,703
Carrying amount	
At 31 March 2023	418
At 31 March 2022	725

14 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 April 2022	-
Additions	498,747
Valuation changes	(11,643)
At 31 March 2023	487,104
Carrying amount	
At 31 March 2023	487,104
At 31 March 2022	-

Historical cost:
2023: £498,747
2022: £Nil

Investments held at the year end which were valued at over 5% of the total portfolio market value were as follows:
Rathbone Unit Trust Mgmt High Quality Bond S Dist: £240,073
Evelyn Sustainable Cautious Portfolio: £247,031

Revaluation reserves of -£11,643 (2022: £Nil) are included within the designated funds.

KIDS FOR KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

15 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Gift Aid Due	5,971	30,594

16 Current asset investments

	2023	2022
	£	£
Loans	300,000	-

During the financial year £300,000 was loaned to a trustee, to secure a better rate of return for the charity, for a period of 1 year at a rate of 5% interest per year, paid monthly. The loan is repayable to the charity on demand with a 60 day notice period, with guaranteed safeguards.

17 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	-	1,852
Other creditors and accrued expenses including Sudan expenses	8,844	122,647
	8,844	124,499



KIDS FOR KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			
	Balance at 1 April 2022	Incoming resources	Resources expended	Balance at 31 March 2023
	£	£	£	£
Water Projects	-	36,000	(5,000)	31,000
Solar Lantern	600	-	-	600
The Oso Foundation	-	25,000	(25,000)	-
Ben Cowley Fund	-	24,000	(24,000)	-
	<u>600</u>	<u>85,000</u>	<u>(54,000)</u>	<u>31,600</u>
	<u><u>600</u></u>	<u><u>85,000</u></u>	<u><u>(54,000)</u></u>	<u><u>31,600</u></u>

	Movement in funds			
	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 31 March 2022
	£	£	£	£
Animal Projects	-	25,448	(25,448)	-
Water Projects	-	27,533	(27,533)	-
Solar Lantern	600	-	-	600
Internally Displaced Persons	-	4,187	(4,187)	-
Tree Project	-	1,786	(1,786)	-
	<u>600</u>	<u>58,954</u>	<u>(58,954)</u>	<u>600</u>
	<u><u>600</u></u>	<u><u>58,954</u></u>	<u><u>(58,954)</u></u>	<u><u>600</u></u>

Animal Projects fund represents funds specifically donated for animal welfare, including the provision of paravets, veterinary drugs and animal husbandry training as well as goat and donkey loans and the provision of chickens for the frail and elderly and crossbred donkeys. The latter are used by the village midwives and first aid workers as they are faster and stronger, and to pull the water carts, general carts, donkey ambulances and school buses. The fund also includes the training of two paravets in each village we adopt plus the training of beneficiaries and the children who care for the goats after school, and a revolving veterinary drug fund in each village.

The Water Projects fund covers funds donated specifically for the purpose of providing water in, or close to, villages adopted by Kids For Kids. This fund includes handpumps donated by individuals and funds allocated to repairs of existing handpumps. Additional projects included in this fund are water tanks, water carts (pulled by the stronger crossbred donkeys) and jerry cans. The latter is now needed urgently by families who have virtually no income.

The Solar Lantern fund represents committed funds from individuals to be used to purchase Solar Lanterns for villages.

The Internally Displaced Persons fund is allocated to providing the basic essentials for families who have moved to Kids For Kids villages and settled permanently, with the permission of the villages leaders and community, to assist them to settle and improve their standard of living. Additional to the basic essentials we will also aim to provide all these families with goats and a donkey. This year we are funding two villages to which IDPs have moved. There was virtually no infrastructure or items provided for individual families. We are therefore increasing our projects to include kitchen utensils, more farming equipment and other essentials.

The Tree Project fund represents funds provided to plant tree seedlings of 14 different species of drought resistant trees in community forests (green belts) in a five year project plus the rehabilitation of two existing community forests and the planting of individual trees by our buildings in villages, plus fruit trees by individual houses (huts).

KIDS FOR KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

18 Restricted funds

(Continued)

The Oso Foundation increased the donation they have made to us in other years to £25,000 this year. This enabled us to adopt a village providing it with all of our projects. This is a two year project so the donation is spread across 2022/2023.

The donation by Ben Cowley is a donation which has been matched by his employers to bring it up to sufficient for him to also adopt a village. See above. This donation was made through Global Giving, via Benevity.

Restricted Funds also include projects supported by Children's Champions.

19 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2021	Resources expended	Transfers	Balance at 1 April 2022	Transfers	Revaluations, gains and losses	Balance at 31 March 2023
	£	£	£	£	£	£	£
Project fund	533,840	(33,159)	268,982	615,663	(437,158)	-	178,505
Contingency and Insurance fund	100,000	-	-	100,000	-	-	100,000
Sudan Rapid Response Fund	-	-	-	154,000	96,000	-	250,000
Investment Fund	-	-	-	-	498,747	(11,643)	487,104
	<u>633,840</u>	<u>(33,159)</u>	<u>268,982</u>	<u>869,663</u>	<u>157,589</u>	<u>(11,643)</u>	<u>1,015,609</u>

The trustees have set aside a designated fund to take account of plans for project commitments (allocated or committed) - the 'Project Fund'. This also includes provision for emergencies and unplanned projects that may arise during the year ahead, as well as a provision for high and volatile inflation. The balance in the fund at the end of the year is their best estimate of the moral and legal commitments to such projects in the future, subject to what happens on the ground. The amount in the fund represents the committed funds as shown in note 23 less what is being held in investments.

The designated 'Contingency Fund' has been set aside to cover the absence of insurance and moral responsibility for staff safety in Darfur; sustainability of operations and staffing. This is in addition to the unrestricted reserves held to cover a year of potential costs and obligations to support sustainability of operations and staffing, as per the Trustee's reserves policy.

The Investment Fund has been designated to provide the charity with a regular income source which will be used to pursue its charitable objectives.

The Emergency Rapid Response fund has been set aside to enable to charity to react to emergencies in Sudan should be need arise.

KIDS FOR KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

20 Analysis of net assets between funds

	Unrestricted funds 2023 £	Designated funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 March 2023 are represented by:				
Tangible assets	418	-	-	418
Investments	-	487,104	-	487,104
Current assets/(liabilities)	512,601	528,505	31,600	1,072,706
	<u>513,019</u>	<u>1,015,609</u>	<u>31,600</u>	<u>1,560,228</u>
	Unrestricted funds 2022 £	Designated funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2022 are represented by:				
Tangible assets	725	-	-	725
Current assets/(liabilities)	373,025	869,663	600	1,243,288
	<u>373,750</u>	<u>869,663</u>	<u>600</u>	<u>1,244,013</u>

21 Related party transactions

During the year, the charity made a loan of £300,000 to one of the trustees, details of which are disclosed in note 16.

22 Additional funds allocated for on project activity

Amounts allocated previously in 2022:	Prior Year 2021/22 £
Administration Darfur	103,053
Animal Project	57,840
Farming Project	4,076
Forestry Project	3,641
Health	152,946
Training	19,477
Water Project	76,050
	<u>417,083</u>

The actual amount spent on projects in Sudan this financial year has been affected by various factors outside the control of the charity and is as stated under charitable activities costs on the Statement of Financial Activities. Much of these allocated funds have therefore been carried over to the current year.

KIDS FOR KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

23 Additional funds committed to on project activity

	2023 £
Administration Darfur	11,622
Forestry Project	5,000
Health	80,000
Sustainability Projects	125,000
Water Project	102,000
Education	50,000
Inflation Risk	93,406
	<u>467,028</u>
Funds committed to on project activity in 2021/22 not yet completed	
Administration Darfur	64,986
Animal Project	9,760
Health	29,575
Training	38,997
Water Project	8,450
Education	46,813
	<u>198,581</u>
Total committed funds to on project activity	<u><u>665,609</u></u>

The above amounts are plans that have been committed for projects in Sudan, but had not yet been contracted or spent at the year end date. The inflation risk is estimated at anything between 70% and 300% such is the volatility.

24 Charitable company constitution

Kids For Kids is a company limited by guarantee. The maximum contribution, in the event of a winding up, is £10 per director/member.



KIDS FOR KIDS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2023

	31.3.23 £	31.3.22 £
INCOME		
Donations		
Donations	405,288	387,130
Gift Aid	<u>37,711</u>	<u>32,556</u>
	442,999	419,686
Fundraising activities		
Fundraising events and other activities	60,419	26,876
Social lotteries	<u>6,610</u>	<u>7,220</u>
	67,029	34,096
Investments		
Interest receivable	<u>17,812</u>	<u>4,306</u>
Total incoming resources	527,840	458,088
EXPENDITURE		
Costs of generating voluntary income		
Social lotteries monthly prizes	3,230	2,725
Insurance	835	758
Staff costs	24,378	23,654
Staging fundraising events	27,909	53,591
Investment management	<u>353</u>	<u>-</u>
	56,705	80,728
Charitable activities		
Project work in Sudan	<u>86,683</u>	<u>139,647</u>
	86,683	139,647

KIDS FOR KIDS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2023

	31.3.23 £	31.3.22 £
Support costs		
Depreciation	307	204
General office expenses	36,496	23,496
Admin assistance	<u>16,311</u>	<u>25,716</u>
	53,113	49,416
Governance costs		
Independent examiners fees	3,480	2,776
Trustee expenses	<u>-</u>	<u>419</u>
	3,480	3,195
Total resources expended	<u>199,981</u>	<u>272,986</u>
	-	
Net gains/(losses) on investments	11,643	-
Net (expenditure)/income	<u>316,215</u>	<u>185,102</u>



KIDS FOR KIDS

England & Wales - Charity number 1100045

Accounts

Charity registration number 1100045

Company registration number 04607292 (England and Wales)

KIDS FOR KIDS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022



KIDS FOR KIDS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr F D N Campailla	
	Mr P H Doyle	(Appointed 11 June 2021)
	Mr A King-Smith	
	Mrs P M Parker OBE, Chairman	
	Mrs E A Sutton	
	Mr K M O Abulrahman	(Appointed 11 November 2021)
Charity number	1100045	
Company number	04607292	
Independent examiner	Darren Harding ACA FCCA DChA Richard Place Dobson Services Limited 1-7 Station Road Crawley West Sussex RH10 1HT	

KIDS FOR KIDS

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KIDS FOR KIDS

CHAIRMAN'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2022

Recognition at the highest level!

Many of you will have known that I had been honoured with an MBE (Member of Order of the British Empire) before I started Kids for Kids for voluntary work I had done before I was 50. Then I went to Darfur, and founded Kids for Kids in 2001. There is no more isolated or overlooked region of the world than Darfur. There is no outside investment in the region and therefore no one has a vested interest in Darfur. Those in authority – and with the power to do something about them – choose to do nothing. Journalists do not write about Darfur, unless they occasionally report violence. Tourists do not go there. There are no monuments, or historic sites to visit. There is only poverty and people, out of sight, struggling to survive. Lack of electricity and the lack of internet access, mean that people have no voice. Darfur is truly out of sight. It therefore never occurred to me that Kids for Kids, and my role in it, would receive any recognition at all, let alone one of the highest honours in the UK. Yet this year, her late Majesty Queen Elizabeth II awarded me a higher Honour, the OBE (Officer of the Order of the British Empire) for “services to children in Darfur and the UK”. One of the last Certificates of its kind that Her Majesty personally signed. It means a huge amount to me personally that the children I feel so passionately about and who deserve justice, have at last been heard. They have the right, as do all our children, to the essentials of our modern day world – yet they lack even water. And this year they face starvation.

A year of contrasts

As I write, world leaders will be meeting in Egypt for the global climate conference at COP27. Will they realise that time is running out? Much has been written about the effect of global warming in Africa. It could not be more stark than in Darfur. When I was first there, lawyers in Khartoum told me that in 1956 Mallit, the second largest town in North Darfur, had fountains and was green and beautiful. Not when I saw it in 2001. The dam was a dust bowl, cracked and dry. But droughts were cyclical, every five to seven years and people had coping mechanisms. Now drought is almost annual. It takes two to three years to recover from a year of drought. Today traditional ways of withstanding months without rain do not exist. Yet there is hope if only the world leaders would listen and take action now – not just promise changes in years to come. Since 2007, Kids for Kids has been planting trees. With hard work, watering and caring for them for two years, they survive, even in years of drought. And the result? Animals and birds are returning to our community forests. Shade trees hold back the desert. Underplanting means that vegetables grow. The difference psychologically a canopy of green makes is incalculable. But we cannot do it alone. We must do more, but we need help. We need your help!

Our constitution sets out the aim of Kids for Kids to provide assistance to the children of Sudan, and especially in Darfur. This year the World Health Organisation warned early on that at least half the population of Sudan would face serious food shortages. They now project that 2023 will see half the population of Darfur in ‘food insecurity’. How can this be allowed? Darfur, isolated in the centre of Africa, far from the Sudanese capital Khartoum, always suffers the most. This month children across the whole Darfur region are hungry. It is the smallest who succumb first. I am devastated that reports from our villages say that children under five need emergency feeding. What about the children in villages we have not been able to adopt yet? We are doing our best. We have an appeal for The Greatest Need. This allows me to react quickly when I hear of problems.

As you know however, Kids for Kids’ strength is in providing projects that lift families out of abject poverty long term. Sustainability is a buzz word with charities these days. In Darfur, sadly, I have seen no evidence of the durability of projects. Too often training that is given, in good faith, is not followed up. People, who at best have a rudimentary education, cannot be expected to implement change in their traditional life styles, without more help than one training course. I learnt early on that unless we followed up the training that we give volunteers with field visits (which are costly) people failed to make real progress. An example: I noticed - from the monthly reports I get during the first two years of our adoption of a village - that more goats were dying than I would have expected in one village. I asked our Programme Manager, who is a vet, to go back to the village to see what was happening. He found that the paravets we had trained were prescribing the wrong drugs to the goats. They had misunderstood what they had been taught during their initial training. The follow up ensured healthy animals, paravets who were trusted and veterinary care at last in a village where there had been none. Follow up is essential.

How to make Kids for Kids sustainable?

This has been a worry of our Board of Trustees for some time now. Earlier this year we appointed our first full time employee to work alongside me with the aim to take over a great deal of my responsibilities outside Sudan. Sadly it did not work out as the person we appointed had to resign due to severe illness. So the search goes on and we are renewing our recruitment drive. I had hoped to be able to stand back by 2023 but that is now delayed, yet again. I am very grateful to **Charlotte Allum** who, despite two small children and other commitments, assists me part-time. She is an excellent strategist and continues to provide me with her invaluable support. I am immensely grateful. Thanks to our Trustee, **Patrick Doyle**, Kids for Kids now has one of the most effective presences on LinkedIn. Patrick arranged for **Bilal Malik** to create our online posts. This has not just expanded our reach but has also resulted in a number of volunteers offering their help, both here and in America. Once again, I am very much indebted to Patrick!

KIDS FOR KIDS

CHAIRMAN'S STATEMENT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

US Friends of Kids for Kids: I had been very concerned that **Mary Jane Kupsky** would step back from being our Honorary Volunteer Coordinator in the United States before we had found a replacement. She has been a tower of strength and source of many new supporters in America, especially by helping them to donate through Global Giving. I am delighted that **Randi Goldstein** has volunteered. I am hugely grateful to Mary Jane for all she has done for so many years, and now for her support of Randi. We have a great team! Americans have provided much valuable support ever since **Cassidy** and her mother **Kathy** got in touch with me all those years ago because Cassidy, aged 6, was “angry” at how children were being treated in Africa. Another positive is the offer by **Lisa Chapman** to create a Friends of Kids for Kids in Australia. This outreach is what we need if we are to increase our help to families, so essential as their needs soar in the appalling conditions in Darfur. I am looking forward with great anticipation to working with both Randi and Lisa.

Kids for Kids is one small charity started because of one small child, whose walk for water seemed then, and still is, inexcusable, because something can be done to help. Our help is needed even more now. Every one of us can – and must – make a difference if we are to save the Planet. The unusually hot and dry summer in leafy Surrey led to a hosepipe ban: a reminder that water – the key to life – may be in short supply across the world. In Darfur, there are not even standing pipes in villages, let alone running water. Is this to be our fate too? This is no longer a derisible question. Little wonder that people are leaving Darfur. They are desperate to send help to their families they have left behind. Their only income is from what they grow. When nothing grows, what else can they do but leave? With global warming, survival is becoming ever harder.

Is it possible to make a difference when conditions are so bad?

Kids for Kids is showing the way! Our funds are limited, and falling, but our reach has been out of all proportion compared with other organisations. For the past 21 years, our aim has been to improve the lives of children in Sudan long term. And that is what we have been doing. There are 110 villages in Darfur where we have provided our projects and, crucially, training. Without our midwives, countless mothers and babies would not have survived. Each month our paravets report healthy animals. Each September over 1,000 children start at our Kindergartens. Just some of the ways in which we have helped. But still children are dying. Today every bed in the hospital in El Fasher has two or more children in it, struggling to survive malaria. Many will not. They are too weak from months of inadequate feeding. How appalling is that?

I am enormously grateful to those people who have recently become **Children’s Champions**. Their generosity over three years means we will be building two more kindergartens in villages where they have been running our projects well. We build the school, we equip it, and it has your choice of name, but they are owned by the village and run by a Parents Teachers Association – the same as we do in the UK! But there are differences too. In Abu Digeise village, where we built our very first Kindergarten, one of our first beneficiaries continues to give free goat’s milk to children in need in her village to help them go to school. She was the poorest of the poor and now that she has seen her own children grow up healthier, she is helping others too. She is proud to be able to help others as she was helped.

Political instability sets back the clock, but progress continues

We have taken the decision that – until there is stability in a new democratic political setup in Sudan – it would be foolhardy to visit Darfur ourselves. The region has experienced a resurgence of violence, often mis-reported as ‘tribal conflict’ and, although North Darfur appears more stable, with West and Central Darfur the most vulnerable, we are delaying any visits to Darfur until the situation is more certain. This means that we need to plan for Programme Meetings outside Sudan, unless it becomes possible to hold them in Khartoum. I am very grateful that our new Trustee **Khalid Mekki** is planning to visit our office in El Fasher soon, together with our Khartoum co-ordinator **Hatim Abu Sineina**, who has supported us for so many years in Sudan alongside Honorary Treasurer **Omer Shumeina**. They are mandated to check on the progress of our projects and to discuss future plans with the Kids for Kids Steering Committee, the community leaders who oversee all our projects, and with our Programme Manager **Dr Salim Ahmed Salim** and Project Officer **Hasssan Mehisi**. Salim and Hassan have been our mainstays in Darfur ever since we made the decision to work directly with the villagers themselves. Our aim is to empower the communities, especially the women, so that they can improve their own lives long term.

I continue to receive reports from the village leaders every month, and on management, activity and field visits every week. These provide us with invaluable information. Much makes me worry as I learn how soaring inflation, shortages of basic essentials, severe drought followed by floods, and now disease – Covid, malaria and Dengue fever – are affecting people. But there is also much to give me encouragement. Recent reports show successful goat rotations, our key project and instrumental in not only improving the health of children but also in providing an essential income to women, empowering them in a region that is still male dominated.

KIDS FOR KIDS

CHAIRMAN'S STATEMENT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

But the inability of the Trustees to go to Darfur does not prevent our continuing to help. Thanks to the hard work of our team in Darfur, not just our Programme Team, but also the community volunteers who serve so faithfully on the **Kids for Kids Steering Committee** in El Fasher, lead by **Adam Sabil**, our projects continue to help many more families each year. As here, we have annual accounts and I am pleased that officials from the **Humanitarian Aid Commission (HAC)**, the Government of Sudan's department for monitoring both international and local aid agencies, check in person in our villages and reported their satisfaction that all we say we are doing is proven on the ground by the enthusiastic and grateful reports of the villagers themselves. Everything is documented in the **Kids for Kids Project Implementation Manual** and signed by the village leaders. I was told by the previous Commissioner of HAC during my last visit to Sudan that this is a unique document which he wished other organisations would copy, as it would ensure the sustainability of projects.

How do you choose whom to help, and whom to leave to struggle on their own?

The selection of villages is perhaps the hardest thing for me to do. I recently saw an interview with **Sir Bob Geldof** whose life was changed when he witnessed the famine in Ethiopia. He said he has never forgotten seeing a girl forced to choose which child to feed, and which to leave. I face similar choices each year. Currently we can only afford to adopt five of the smallest villages begging us to help them. The joy of the successful leaders is immense, but the disappointment of those we cannot support is something I find hard to deal with. So that they do not go away empty handed, we provide mosquito nets to each village that has applied for our help. This is a big expense each year but with malaria still the biggest killer in Africa we know that even this small support will save the lives of many children.

Key supporters without whom Kids for Kids would be unable to work

Volunteers are why Kids for Kids has been able to transform the lives of so many people. We need more volunteers here in the UK urgently. Covid has affected us all, and sadly we have lost a number of wonderful friends, either to the disease itself or because of how it has led to changed circumstances in their lives. I need your help please! Please will you volunteer to assist with our events – they are always hugely enjoyable and great value – or to help with our biannual mailings, or with administration? If you can invite friends to lunch, or just a coffee and talk about Kids for Kids, then you are already a wonderful Friend of Kids for Kids!

It is this incredible spirit that permeates our Kids for Kids' supporters across the world. In Khartoum, **Omer Shumeina** and **Hatim Abu Sineina** continue to ensure our funds are safeguarded and every penny of the funds we send to Darfur - once I have checked each project and authorised the expenditure - are documented and accounted for. Behind the scenes **Matt Deubert** provides us with invaluable support keeping our IT going. **Pete Barclay** ensures our database continues to run efficiently and **Claire Atkins** has been working with **Charlotte Allum** to design a new website for Kids for Kids. Rewriting and checking everything for this vast job has been my responsibility and at times I admit I have regretted my determination to ensure everything is detailed - it is a huge undertaking and very time consuming, but we are doing all we can to launch the new site soon.

I am very grateful to our Board of Trustees who continue to support me and to ensure the smooth running of Kids for Kids. I have hugely appreciated the contributions made by **Alan Jenkins** over 11 invaluable years, who has sadly had to step down this year. But I am delighted that **Khalid al Mekki**, who has been a close friend and supporter in Sudan for our entire existence, is now a Trustee. We are looking forward to welcoming **Lee Traxon** and **Alex Wilson** in the new year. Lee will be bringing his financial and company management expertise to the Board and Alex is a lawyer so will assist in particular with our various legal deliberations. There are many complexities to running a charity. We have a Risk Matrix which we review at every Board meeting, helping us maintain a watchful eye on every aspect of the charity, and we do everything possible to ensure compliance with the latest legislation and regulations, including Safeguarding and GDPR. From the start, I have done all I can to ensure that not only are we up to date, but ahead in leading the way on best practice. To me, transparency is essential. We are the recipients of donations, often from people who themselves understand what it is to struggle. I take very seriously the responsibility of ensuring all funds are spent wisely, with as little wastage as is humanly possible. Administrative costs are essential, but I keep an eagle eye!

I am grateful to how my small team have helped me through these difficult months. **Sarah Brownwood**, my Personal Assistant for the last two years, has provided invaluable support. I very much appreciate all her hard work for the charity and for me personally until personal circumstances meant she had to move on. I have been fortunate that my son **Alastair King-Smith**, who is now British Ambassador to Albania, continues to give me as much support as his enormous commitments allow. I am fortunate that I can take my laptop and run Kids for Kids from just about anywhere in the world! It has been a privilege to visit Albania and I was delighted that a number of new Albanian friends joined us at this year's Ambassadors' Ball. It was the most successful ever. We are now recruiting for a part/full-time PA/Fundraiser, plus a full time UK Operations Manager, to underpin my work as CEO. If you know anyone keen to help us make even more of a difference in Darfur, please do let me know. These are exciting roles. We need individuals who are ambitious for themselves and for the charity. There is so much more Kids for Kids could do!

KIDS FOR KIDS

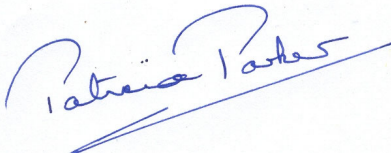
CHAIRMAN'S STATEMENT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

.Investment Policy

As notified in last year's accounts we do now have outside financial advisors. To ensure our future security, it is essential that we have reserves so that we do not let down the poorest people in the world. To my mind it is out of the question to promise help and then to fail to deliver it, for whatever reason. We took the decision to invest part of our funds with Rathbones and Tilneys investment firms. In the context of the worldwide financial challenges, these funds have recently been struggling to keep pace with inflation, but I am relieved to see that the financial markets are now on the rise. The Board is confident that our funds are secure and we will be able to report increases in interest these fund produce in the future. To cover losses due to the world recession, I am grateful to **Patrick Doyle** for providing us with generous interest rates on a separate investment, which is 100% secure.

Because we rely on individuals donations and the vast majority are one-off donations from supporters, and because of the pressures on household expenditure for all of us now, our income has been steadily decreasing, despite our efforts. This is why **Regular Giving** is more important than ever. Each monthly donation has an impact on my ability to plan projects. Those wonderful, far-sighted people who become **Children's Champions** are more important than I can say in enabling Kids for Kids to continue to implement our life changing projects. We urgently need more regular support like this, from small to large. It has never been more important. If you have not yet committed to donating regularly to Kids for Kids, please do so. There could not be a more important time to help families. We too have challenges, but it is humbling to realise how insignificant these are compared to the daily struggle to survive in Darfur. Your help through Kids for Kids can save lives, transform the prospects for children and lift whole communities out of abject poverty.



Mrs P M Parker OBE - Trustee

Date: 14 December 2022



KIDS FOR KIDS

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual report and financial statements for the year ended 31 March 2022.

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 Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

Public benefit

All charities in England and Wales must have charitable aims that are based on providing public benefit and comply with section 4 of the Charities Act 2011. The trustees have regard to the Charity Commission's guidance on public benefit.

Achievements and performance

Financial review

Reserves policy

It is the policy of the charity to maintain sufficient reserves to ensure that the charity can sustain operations and fulfil commitments to projects and staff for the equivalent of a year. As insurance is not available for risks in Sudan, the trustees have allocated a further amount of reserves to cover such eventualities. The trustees have also made provision for high inflation in Sudan.

Structure, governance and management

The charity is controlled by its governing document, a Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

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:

Mr F D N Campailla

Mr P H Doyle

(Appointed 11 June 2021)

Ms N Giske

(Resigned 9 August 2021)

Mr A D Jenkins

(Resigned 5 June 2022)

Mr A King-Smith

Mrs P M Parker OBE, Chairman

Mrs E A Sutton

Mr K M O Abulrahman

(Appointed 11 November 2021)

Trustees are recruited either as a result of personal recommendation and introduction or following advertisement of a vacancy. Potential trustees are asked to outline how they believe they can contribute to the charity's objectives and are interviewed by the Chairman and at least one other trustee. They are then invited to meet the other Trustees and to observe a Board meeting, prior to any appointment.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute a maximum of £10 in the event of a winding up.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

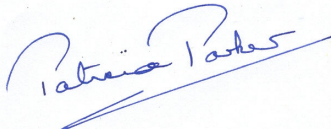
Trustees have given consideration to the Charities SORP ('Statement of Recommended Practice') Committee's advice in its publication 'Implications of COVID-19 Control Measures and Charity Financial Reporting' and to the risks arising as a result of the coronavirus pandemic. The Charity is actively monitoring and managing the situation as it develops. We have adapted our operations and consider that the Charity has adequate reserves.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

KIDS FOR KIDS

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2022*

The Trustees report was approved by the Board of Trustees.



Mrs P M Parker OBE, Chairman
Trustee

Date: 14 December 2022



KIDS FOR KIDS

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KIDS FOR KIDS

I report to the trustees on my examination of the financial statements of Kids for Kids (the charity) for the year ended 31 March 2022.

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 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

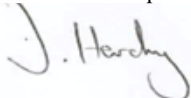
Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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.



Darren Harding ACA FCCA DChA
Richard Place Dobson Services Limited
1-7 Station Road
Crawley
West Sussex
RH10 1HT

Dated: 14 December 2022

KIDS FOR KIDS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

Current financial year

		Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
	Notes					
<u>Income from:</u>						
Donations	3	360,732	-	58,954	419,686	477,598
Fundraising activities	4	34,096	-	-	34,096	24,460
Investments	5	4,306	-	-	4,306	7,224
Total income		399,134	-	58,954	458,088	509,282
<u>Expenditure on:</u>						
Costs of generating voluntary income	6	80,728	-	-	80,728	42,491
<u>Charitable activities</u>						
Project work in Sudan	7	100,145	33,159	58,954	192,258	466,054
Total charitable expenditure		100,145	33,159	58,954	192,258	466,054
Total expenditure		180,873	33,159	58,954	272,986	508,545
Net incoming resources before transfers		218,261	(33,159)	-	185,102	737
Gross transfers between funds		(268,982)	268,982	-	-	-
Net (expenditure)/income for the year/ Net movement in funds		(50,721)	235,823	-	185,102	737
Fund balances at 1 April 2021		424,471	633,840	600	1,058,911	1,058,174
Fund balances at 31 March 2022		373,750	869,663	600	1,244,013	1,058,911

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

KIDS FOR KIDS

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

Prior financial year

		Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes				
<u>Income from:</u>					
Donations	3	328,791	-	148,807	477,598
Fundraising activities	4	24,460	-	-	24,460
Investments	5	7,224	-	-	7,224
Total income		360,475	-	148,807	509,282
<u>Expenditure on:</u>					
Costs of generating voluntary income	6	42,491	-	-	42,491
<u>Charitable activities</u>					
Project work in Sudan	7	184,373	109,098	172,583	466,054
Total charitable expenditure		184,373	109,098	172,583	466,054
Total expenditure		226,864	109,098	172,583	508,545
Net incoming resources before transfers		133,611	(109,098)	(23,776)	737
Gross transfers between funds		(44,372)	44,372	-	-
Net (expenditure)/income for the year/ Net movement in funds		89,239	(64,726)	(23,776)	737
Fund balances at 1 April 2020		335,232	698,566	24,376	1,058,174
Fund balances at 31 March 2021		424,471	633,840	600	1,058,911



KIDS FOR KIDS

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	12		725		-
Current assets					
Debtors	13	30,594		38,761	
Cash at bank and in hand		1,337,193		1,234,354	
		<u>1,367,787</u>		<u>1,273,115</u>	
Creditors: amounts falling due within one year	14	<u>(124,499)</u>		<u>(214,204)</u>	
Net current assets			1,243,288		1,058,911
Total assets less current liabilities			<u>1,244,013</u>		<u>1,058,911</u>
Income funds					
Restricted funds	15		600		600
<u>Unrestricted funds</u>					
Designated funds	16	869,663		633,840	
General unrestricted funds		<u>373,750</u>		<u>424,471</u>	
			1,243,413		1,058,311
			<u>1,244,013</u>		<u>1,058,911</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

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 14 December 2022



Mr F D N Campailla
Trustee



Mrs P M Parker OBE, Chairman
Trustee

Company registration number 04607292

KIDS FOR KIDS

NOTES TO THE FINANCIAL STATEMENTS *FOR THE YEAR ENDED 31 MARCH 2022*

1 Accounting policies

Charity information

Kids for Kids is a private company limited by guarantee incorporated in England and Wales, company number 04607292, as well as a charity registered in England and Wales, charity number 1100045, and recognised in Sudan as a charitable foundation. The registered office is 1-7 Station Road, Crawley, West Sussex, RH10 1HT.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

The Charity maintains a general unrestricted fund that represents funds that are expendable at the discretion of the trustees in furtherance of the objects of the charity.

Designated funds are unrestricted funds held in the UK or in Sudan that have been earmarked for project expenditure in Sudan or to mitigate risks to the effective implementation of projects.

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully monitor the application of these funds in accordance with the restrictions placed upon them.

There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above.

Any other proposed transfer between funds would be considered on their particular circumstances.

1.4 Income

Donation income is recognised at the point the charity receives the income.

Fundraising income is recognised when the charity becomes legally entitled to the income and the event to which it relates has taken place.

Investment income is recognised as it is received.

KIDS FOR KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Costs of generating funds include office running costs, as well as administrative expenses and bookkeeping. They also include governance costs which are those costs associated with meeting the constitutional and statutory requirements of the charity.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries, as well as costs relating to the trustees' visits to monitor and evaluate the projects.

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

Computers	33% on cost
-----------	-------------

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.

Items of less than £1,000 are not capitalised.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.9 Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.10 Taxation

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the company, and is therefore included in the relevant costs in the Statement of Financial Activities.

1.11 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

KIDS FOR KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.12 Retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

1.13 Foreign exchange

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

1.14 Debtors

Debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

1.15 Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably results in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any discounts due.

1.16 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. 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.

Management has made assumptions and estimated depreciation rates in respect of showing a true and fair view of the assets at the balance sheet date.

3 Donations

	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £
Donations	328,176	58,954	387,130	287,536	148,807	436,343
Gift aid	32,556	-	32,556	41,255	-	41,255
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

KIDS FOR KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

4 Fundraising activities

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Fundraising events and other activities	26,876	17,290
Social lotteries	7,220	7,170
Fundraising activities	34,096	24,460

5 Investments

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Interest receivable	4,306	7,224

6 Costs of generating voluntary income

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
<u>Fundraising and publicity</u>		
Social lotteries monthly prizes	2,725	1,800
Insurance	758	659
Staff costs	23,654	23,219
Staging fundraising events	53,591	16,813
Fundraising and publicity	80,728	42,491
	80,728	42,491

KIDS FOR KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

7 Charitable activities

	Project work in Sudan 2022 £	Project work in Sudan 2021 £
Staff costs	70,963	71,256
Project work in Sudan	68,684	350,808
	<u>139,647</u>	<u>422,064</u>
Share of support costs (see note 8)	49,416	40,825
Share of governance costs (see note 8)	3,195	3,165
	<u>192,258</u>	<u>466,054</u>
Analysis by fund		
Unrestricted funds - general	100,145	184,373
Unrestricted funds - designated	33,159	109,098
Restricted funds	58,954	172,583
	<u>192,258</u>	<u>466,054</u>

The actual spend in cash terms during the year was £287,138 with the figure in the note above being adjusted for the impact of accruals accounting. This spend during the year was further reduced due to the impact of the radical exchange rate drop whereby the value of the support offered this year in sterling is nearly seven times as great as it was the previous year.

8 Support costs

	Support costs £	Governance costs £	2022 £	Support costs £	Governance costs £	2021 £
Depreciation	204	-	204	-	-	-
General office expenses	23,496	-	23,496	16,288	-	16,288
Admin assistance	25,716	-	25,716	24,537	-	24,537
Independent Examiners fees	-	2,776	2,776	-	2,820	2,820
Trustee expenses	-	419	419	-	345	345
	<u>49,416</u>	<u>3,195</u>	<u>52,611</u>	<u>40,825</u>	<u>3,165</u>	<u>43,990</u>
Analysed between						
Charitable activities	<u>49,416</u>	<u>3,195</u>	<u>52,611</u>	<u>40,825</u>	<u>3,165</u>	<u>43,990</u>

Governance costs includes payments to the independent examiner of £2,776 (2021- £2,820) for independent examination fees.

KIDS FOR KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

9	Net movement in funds	2022	2021
		£	£
	Net movement in funds is stated after charging/(crediting)		
	Independent examination fees	2,776	2,820
	Depreciation of owned tangible fixed assets	204	-
		<u> </u>	<u> </u>

10 Trustees

No trustee has been paid for services as a trustee, but the C.E.O. who is also a trustee has been paid for her services as C.E.O. totalling £94,617 (2021: £94,475). Further details regarding this are included in note 11.

The trustee's salary has been split between cost of charitable activities and generating funds in a 3:1 ratio.

Trustees' expenses

Expenses reimbursed to the CEO, who is also a trustee, totalled £19,921 (2021: £18,503) during the year.

Expenses charged to the charity by the trustees include costs relating to the trustees programme meetings to monitor and evaluate the projects, plus office expenses incurred by Mrs P. M. Parker OBE, who provides office space at her home as agreed by the Charity Commissioners in 2007 of £13,000. The cost has remained the same for 14 years at £13,000 (2021: £13,000). This has continued to save the charity from having to pay escalating commercial rates for office accommodation costs and services.

11 Employees

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
CEO	1	1
	<u> </u>	<u> </u>
Employment costs	2022	2021
	£	£
Wages and salaries	80,673	81,599
Social security costs	9,913	9,828
Other pension costs	4,031	3,048
	<u> </u>	<u> </u>
	94,617	94,475
	<u> </u>	<u> </u>



KIDS FOR KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

11 Employees

(Continued)

The Trustees' resolution to pay Mrs P. M. Parker, the CEO, a salary (disclosed above and in note 10) was approved by the Charity Commission in 2007. The Trustees determined in October 2012 that replacing the current CEO with someone paid at full market rates would require the charity to pay a package of between £90,000 and £125,000 at that time, i.e. an average of £107,500 per year, plus an increase for inflation. The current CEO decided not to take the full rate of salary allocated by the Trustees for the CEO's pay, in effect equivalent to a donation to the charity of £50,000+ each year. She is also putting in working hours far beyond those expected of a normal salaried employee, without overtime payments, so the value to the charity of her contribution is significantly in excess of this amount. The Trustees set the CEO's level of salary annually to ensure this stays the same in real terms through an adjustment for inflation based on the government's official Consumer Price Index figures. The CEO has chosen not to take health insurance or other benefits from the charity. The Trustees have decided to pay the CEO a pension in accordance with government policy.

The Trustees wish to acknowledge the CEO's exceptional contribution to the charity. Her salary does not reflect the hours worked, both paid and voluntary, in her capacity as administrator, project designer, manager and the person principally responsible for raising awareness, global advocacy and fundraising worldwide.

Other than salary and related costs, other paid work during the year was carried out by a part-time bookkeeper and three part-time assistants. Fees are also paid for website maintenance and design, hosting and maintaining the database, and IT support.

Key management personnel

The charity has one member of key management personnel. The total employment costs of key management personnel were £94,617.

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2022 Number	2021 Number
£80,001 - £90,000	1	1

12 Tangible fixed assets

	Computers £
Cost	
At 1 April 2021	3,306
Additions	929
Disposals	(2,114)
At 31 March 2022	2,121
Depreciation and impairment	
At 1 April 2021	3,306
Depreciation charged in the year	204
Eliminated in respect of disposals	(2,114)
At 31 March 2022	1,396
Carrying amount	
At 31 March 2022	725

KIDS FOR KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

13 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Gift Aid Due	30,594	38,761

14 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	1,852	(1,222)
Other creditors and accrued expenses	122,647	215,426
	124,499	214,204



KIDS FOR KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds		
	Balance at 1 April 2021	Incoming resources	Resources expended
	£	£	£
Animal Projects	-	25,448	(25,448)
Water Projects	-	27,533	(27,533)
Solar Lantern	600	-	-
Internally Displaced Persons	-	4,187	(4,187)
Tree Project	-	1,786	(1,786)
	600	58,954	(58,954)

	Movement in funds		
	Balance at 1 April 2020	Incoming resources	Resources expended
	£	£	£
Animal Projects	-	44,870	(44,870)
Water Projects	-	35,315	(35,315)
Solar Lantern	600	-	-
Internally Displaced Persons	10,000	4,693	(14,693)
Education fund, Kindergartens	11,169	6,000	(17,169)
Midwives	-	10,055	(10,055)
Tree Project	2,607	1,000	(3,607)
COVID-19 - Soap Appeal	-	46,875	(46,875)
	24,376	148,808	(172,584)

Animal Projects fund represents funds specifically donated for animal welfare, including the provision of paravets, veterinary drugs and animal husbandry training as well as goat and donkey loans and the provision of chickens for the frail and elderly and crossbred donkeys. The latter are used by the village midwives and first aid workers as they are faster and stronger, and to pull the water carts, general carts, donkey ambulances and school buses. The fund also includes the training of two paravets in each village we adopt plus the training of beneficiaries and the children who care for the goats after school, and a revolving veterinary drug fund in each village.

The Water Projects fund covers funds donated specifically for the purpose of providing water in, or close to, villages adopted by Kids For Kids. This fund includes handpumps donated by individuals and funds allocated to repairs of existing handpumps. Additional projects included in this fund are water tanks, water carts (pulled by the stronger crossbred donkeys) and jerry cans. The latter is now needed urgently by families who have virtually no income.

The Solar Lantern fund represents committed funds from individuals to be used to purchase Solar Lanterns for villages.

The Internally Displaced Persons fund is allocated to providing the basic essentials for families who have moved to Kids For Kids villages and settled permanently, with the permission of the villages leaders and community, to assist them to settle and improve their standard of living. Additional to the basic essentials we will also aim to provide all these families with goats and a donkey. This year we are funding two villages to which IDPs have moved. There was virtually no infrastructure or items provided for individual families. We are therefore increasing our projects to include kitchen utensils, more farming equipment and other essentials.

KIDS FOR KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

15 Restricted funds

(Continued)

The Education Fund, Kindergartens represents specific funds donated to enable us to build and equip kindergartens in remote villages. We are committed to building two more kindergartens in 2021/2022 with further instalments to be paid in the next 12 months. Some costs have increased because of lack of fuel and soaring inflation.

Midwives fund represents funds donated for the training and equipping of two village midwives and two first aid workers in each Kids for Kids village and in other villages, plus kit for the latter, and a revolving human drug scheme. There is no healthcare provision in villages. Maternal and infant mortality in remote villages in Darfur is amongst the highest in the world.

The Tree Project fund represents funds provided to plant tree seedlings of 14 different species of drought resistant trees in community forests (green belts) in a five year project plus the rehabilitation of two existing community forests and the planting of individual trees by our buildings in villages, plus fruit trees by individual houses (huts).

The COVID-19 Soap Appeal fund is allocated to the provision of 5 bars of soap to every family in the 5 new villages adopted by Kids for Kids in 2022. Despite a major appeal it was necessary to use our reserves to complete this project on time,

Children's Champions are supporters who have committed to funding specific projects for three years. The above figures include this support plus other individual one off donations.

16 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2020	Resources expended	Transfers	Balance at 1 April 2021	Resources expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£	£	£
Project fund	598,566	(109,098)	44,372	533,840	(33,159)	268,982	769,663
Contingency and Insurance fund	100,000	-	-	100,000	-	-	100,000
	<u>698,566</u>	<u>(109,098)</u>	<u>44,372</u>	<u>633,840</u>	<u>(33,159)</u>	<u>268,982</u>	<u>869,663</u>

The trustees have set aside a designated fund to take account of plans for project commitments (allocated or committed) - the 'Project Fund'. This also includes provision for emergencies, unplanned projects that may arise during the year ahead and inflation. The balance in the fund at the end of the year is their best estimate of the moral and legal commitments to such projects in the future.

The designated 'Contingency Fund' has been set aside to cover the absence of insurance and moral responsibility for staff safety in Darfur; sustainability of operations and staffing.

This is in addition to the unrestricted reserves held to cover a year of potential costs and obligations to support sustainability of operations and staffing, as per the Trustee's reserves policy.

KIDS FOR KIDS

NOTES TO FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

17 Analysis of net assets between funds

	Unrestricted funds 2022 £	Designated funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2022 are represented by:				
Tangible assets	725	-	-	725
Current assets/(liabilities)	373,025	869,663	600	1,243,288
	<u>373,750</u>	<u>869,663</u>	<u>600</u>	<u>1,244,013</u>
	Unrestricted funds 2021 £	Designated funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2020 are represented by:				
Current assets/(liabilities)	335,969	698,566	24,376	1,058,911
	<u>335,969</u>	<u>698,566</u>	<u>24,376</u>	<u>1,058,911</u>

18 Related party transactions

There were no related party transactions during the year (2021 - none), other than those mentioned in notes 10 and 11.

19 Impact of Covid

The trustees consider that the financial effect of the Covid pandemic for the financial year to 31 March 2022 is reflected in the accounts. It is not currently possible to gauge the full impact the pandemic will have on the future financial results of the charity.



KIDS FOR KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

20 Additional funds allocated for on project activity

Amounts allocated in 2021:

	2020/21
	£
Water project	22,015
Forest project	1,040
Animal husbandry	707
Animal welfare and vaccine	324
Local breeds donkeys for villages	3,166
Blanket transport	92
Office stationary and miscellanies	253
Office salaries	5,561
	<u>33,158</u>

All of the above amounts allocated in 2021-22 were subsequently completed in the current year.

The actual amount spent on projects in Sudan this financial year is as stated under charitable activities costs on the Statement of Financial Activities.

21 Additional funds committed to on project activity

	2021
	£
Administration Darfur	168,040
Animal Project	67,601
Education	46,813
Emergency Aid	154,001
Farming Project	4,076
Forestry Project	3,642
Health	182,520
Training & Supervision	58,471
Water Project	84,500
	<u>769,664</u>

The above amounts are plans that have been committed for projects in Sudan, but had not yet been contracted or spent at the year end date.

22 Charitable company constitution

Kids For Kids is a company limited by guarantee. The maximum contribution, in the event of a winding up, is £10 per director/member.

KIDS FOR KIDS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2022

	31.3.22 £	31.3.21 £
INCOME		
Donations		
Donations	387,130	436,343
Gift Aid	<u>32,556</u>	<u>41,255</u>
	419,686	477,598
Fundraising activities		
Fundraising events and other activities	26,876	17,290
Social lotteries	<u>7,220</u>	<u>7,170</u>
	34,096	24,460
Investments		
Interest receivable	<u>4,306</u>	<u>7,224</u>
Total incoming resources	458,088	509,282
EXPENDITURE		
Costs of generating voluntary income		
Social lotteries monthly prizes	2,725	1,800
Insurance	758	659
Staff costs	23,654	23,219
Staging fundraising events	<u>53,591</u>	<u>16,813</u>
	80,728	42,491

In person events were constrained by Covid during the year to 31 March 2021.

KIDS FOR KIDS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2022

Charitable activities

Project work in Sudan	<u>139,647</u>	<u>422,064</u>
	139,647	422,064

The actual spend in cash terms during the year was £287,138 with the above figure being adjusted for the impact of accruals accounting. The spend during the year was further reduced due to the impact of the radical exchange rate drop whereby the value of the support offered this year in sterling is nearly seven times as great as it was the previous year.

Support costs

Depreciation	204	-
General office expenses	23,496	16,288
Admin assistance	<u>25,716</u>	<u>24,537</u>
	49,416	40,825

Governance costs

Independent examiners fees	2,776	2,820
Trustee expenses	<u>419</u>	<u>345</u>
	<u>3,195</u>	<u>3,165</u>

Total resources expended	<u>272,986</u>	<u>508,545</u>
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Net (expenditure)/income	<u>185,102</u>	<u>737</u>
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KIDS FOR KIDS

England & Wales - Charity number 1100045

Accounts

KIDS FOR KIDS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021



KIDS FOR KIDS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr F D N Campailla	
	Mr P H Doyle	(Appointed 11 June 2021)
	Ms N Giske	
	Mr A D Jenkins	
	Mr A King-Smith	
	Mrs P M Parker OBE, Chairman	
	Mrs E A Sutton	(Appointed 11 December 2020)
Charity number	1100045	
Company number	04607292	
Registered office	1-7 Station Road Crawley West Sussex RH10 1HT	
Independent examiner	Darren Harding ACA FCCA DChA Richard Place Dobson Services Limited 1-7 Station Road Crawley West Sussex RH10 1HT	

KIDS FOR KIDS

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KIDS FOR KIDS

CHAIRMAN'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2021

Kids for Kids honoured – after 20 years we have now received official recognition for the help we provide to children who live out of sight and out of mind. I was astounded to be awarded an OBE in this year's Queen's Birthday Honours List for the difference we make to the lives of children in Darfur, and also for the work I do in alerting children elsewhere that not only do others their own age face conditions of extreme hardship, but, most importantly, that even the youngest can make a difference. Teachers and parents tell me that learning about Kids for Kids and the direct ways in which we improve children's lives long term has opened their eyes in a way which they will never forget.

This year in Darfur:

Covid-19 has not spared Darfur, or Kids for Kids. When I wrote my report this time last year we were in the middle of the pandemic. Lockdown affected us all, both at work and at home. New variants are causing even more concern across the world and Sudan is not spared. In Darfur people continue to contract what is referred to as a 'mystery disease', but in Darfur hospitals lack any means of treating people. We saw for ourselves in Mellit that even the most basic medical equipment is lacking. There is no hope of oxygen or ventilators, or the drugs so desperately needed to fight the virus. Thankfully villages are isolated, but the way of life in Darfur means that they cannot avoid meeting in markets or in the towns. In the cities it is even worse and that has affected all businesses, imports and exports and of course travel. There is no testing in villages and even if there was, no villager could consider paying for a test when the first priority has been the urgent need to feed their families. Kids for Kids has provided soap for every family in every one of the 101 villages we have adopted. This year we have extended our help further and added six new communities to those already provided with all our projects, including soap. That means that our Soap Appeal continues. There are families to whom we need to provide five bars of soap each. Prevention still appears to be the best possible defence to this terrible virus. But Covid is not the worst of the problems families are facing this year. Hunger is by far the biggest threat.

It is difficult to express the extent of the needs in Darfur, which have combined this year to create the worst ever conditions I have known in the 20 years since we founded Kids for Kids. Inflation in Sudan is now approaching 400% - an impossible situation. Shortages of basics from medicine to bread across the country have led to further uprisings. The civilian Government has worked to address endemic corruption, but violence has again erupted, partly caused by supporters of the former regime, and, in Darfur, worsened after the feared withdrawal of UNAMID who, although never given the mandate they needed to ensure safety across the region, were still helping to maintain peace and safety.

Natural disasters have always challenged life in Darfur but 20 years ago drought was cyclical. People had coping mechanisms. Years of violence affecting every village have put an end to that. The vast IDP (Internationally Displaced People) camps are a long term reminder of the extent of that violence and the terrible toll it has taken on the entire population. Children have grown up knowing no other life and in the villages that they had to flee, other children have grown up believing that those are their homes. Each year sees even more extremes of heat. It is early morning in El Fasher, the regional capital, as I write and the temperature is already over 30 degrees. The harvest last year, which should have provided food and income for all of the year, was less than a quarter of what was needed in many parts. Locusts and other pests caused further deprivation. The rain last year came, but flooding washed away much of the crops. Many people lost everything. When your home is built of straw they cannot withstand torrential and relentless downpours. We maintain a fund for exceptional emergencies and during the year this also included helping families whose houses were destroyed by fire in four of our villages. When everything is tinder dry, fire is a major risk and is a catastrophe.

Kids for Kids will not let people down. From the start we have been determined never to let a family in need down to whom we have offered help. Our aim is to provide long-term support to families ignored by the rest of the world, out of sight and forgotten, so that their children will have the chance of a better future. But we also cannot stand by and see people's assets destroyed and their children in need. We continue to believe that helping people to help themselves is the best possible way to ensure true sustainability. But we have always kept a fund for emergencies. It is one of the reasons we ask for Donations for the Greatest Need – sometimes it is water, sometimes goats, and sometimes too when there urgent help is needed. It is not easy. People, who are already stressed and facing many challenges, have to work even



KIDS FOR KIDS

CHAIRMAN'S STATEMENT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

harder to make the projects succeed. It takes time to rear any animal for it to become an asset. Our trees must be watered for at least two years before they are strong enough to be properly drought resistant. But those villages who run the projects well are stronger, and families, because they are not relying exclusively on the success of their crops, have additional resources to help them through the hardest times. Not all families succeed. It is hard to learn of a mother, at the bi annual review when she should be passing on five healthy goats to another of the poorest families in the village, having so few goats after 24 months that another family cannot be helped. The debt will remain, and the Animal Loan Committee will be asked to help her, but it is frustrating to find at that stage that our goat loan has not been as productive as we had hoped.

However this year, because the rains went on for longer than usual, they also ensured the best grass for years. We are not talking of the rich lush pastures I see in Devon or Surrey of course, but grass which has meant that for the first time in 20 years we have had families with the largest flocks I have known by the time they needed to pass on five nanny goats to help another family. Flocks of over 30 are exceptional and in many villages we visited to supervise the rotation of the goats, this was the welcome report. Goats respond to conditions. In times of drought they will not drop their kids. This year, many had twins. Such welcome news. Milk for the children, and a hugely enhanced income for their mothers.

Policies that stand the test of time

The challenges of life in Darfur are very different to anywhere else in the world. I am not aware of any other peoples facing such relentless hardship. Yet aspirations are the same the world over. We all share our love of our children and our determination to bring them up happy, healthy and with every chance of living a full and active life. From the start it was obvious to me that we needed to listen to families and to learn from them how they lived, and to try to identify ways which would help them to improve their own lives by giving them the tools they needed – whether it was health care, education or a means to additional livelihoods – and, most importantly, to provide whatever training is needed to give them the best chance possible of making these additional assets really work for them.

Our policy of training villagers to run the projects themselves, projects they have identified as being the things that will make the most difference long term, continues to transform their lives, giving children the real prospect of a better future. By providing a package of basic essentials to individual families, from our goat loans to farm tools and mosquito nets, digging for water wherever possible, and training volunteers as midwives, first aid workers and paravets, we are transforming the life of individual families and improving the whole village. Lack of kindergartens holds children back. There is very little childhood in Darfur. Everyone is needed to help a family survive. The little nine year old who, back in 2001 only started school when we installed our first handpump in his village found school difficult. He was already carrying a man's responsibilities. The wasted years of his childhood were behind him. At nine he had already been supporting his family through his lonely endless walks to fetch water. It was he who made me realise we had to try to build kindergartens.

I am enormously grateful to those people recently who have become **Children's Champions**. Their generosity over three years means we will be building two more kindergartens in villages where they have been running our projects well. We build the school, we equip it, and it has your choice of name, but they are owned by the village and run by a PTA – the same as here! But there are differences too. In Abu Digeise where we built our very first Kindergarten, one of our first beneficiaries continues to give free goat's milk to children in need in her village. She was the poorest of the poor and now she has seen her own children grow up healthier, she is helping others too. She is proud to be able to help others as she was helped.



KIDS FOR KIDS

CHAIRMAN'S STATEMENT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Inflation is out of control in Sudan

When we were at last able to return to Darfur last year our plan was to resume our bi-annual visits to renew our contacts, check on our projects, and identify new ways in which we could help. This all became impossible as Covid-19 spread across the world. Darfur is not spared. But an inability to go to Darfur does not prevent our continuing to help. Thanks to the hard work of our team in Darfur, not just our Programme Manager **Dr Salim Ahmed Salim** and our Project Officer **Hassan Mehisi** but also the volunteers **Adam Sebil** and the members of the **Steering Committee** keep me informed on an almost daily basis of conditions, and how our projects are being implemented. I have detailed spreadsheets with statistics relating to every aspect of what we provide. In a country where corruption has sadly been endemic by those who supported the previous regime I was determined to have the ability to check everything. As here, we have annual accounts and I am pleased that now officials from the **Humanitarian Aid Commission, (HAC)** the Government of Sudan's department monitoring both international and local aid agencies, check in person in our villages to ensure that projects are implemented as they should be.

We were appalled to see for ourselves the queues for bread and fuel and the shocking shortage and huge cost of even the most basic medicines when we were there. Since then inflation soared even higher. It is officially over 370% - an impossible calculation to try to mitigate. Every organisation needs to plan ahead but how could I commit to adopting a village if I had no idea if we would have the funds to keep pace with galloping price increases across everything from goats to drilling for water? Thankfully, in its bid to have sanctions lifted the IMF required Sudan to devalue the Sudanese pound. This has no impact on villagers sadly whose daily desperate struggle to feed their families has been the urgent need every day for the entire year – a year when I have worried how to best help so many hungry children - but devaluation means that funds I send to Khartoum are worth six times more than at the beginning of the year. At last I could again commit to adopting new villages and, because of the need we announced we would adopt **Gawir, Hillat Annas, Hillat Hashab, Tartura Birkat Jaro, Maagla and Teital**.

Hope for more families

Each year I am sent a list of the villages that have asked Kids for Kids to adopt them. It is a firm agreement by both sides. We discuss each project in detail, explaining exactly what we will provide and what the village must do to ensure sustainability and maximum help to both the individual family and to the village as a whole. Goat loans are a loan to the whole village, but cared for by an individual family – if a beneficiary does not look after their animals during the two years of the loan the Animal Loan Committee, which we train, has the authority to pass them to another family in need. During the two years however the produce – milk, yoghourt, cheese – belong to the family. After they have passed on the same number of goats they received, the remaining flock is theirs to keep. It is the same with all aspects of our support. Everything is documented in the **Kids for Kids Project Implementation Manual** and signed by the village leaders. I was told by the Commissioner of HAC that this is a unique document which he wished other organisations would copy, as it would ensure the sustainability of projects. It is the detail and follow up of our team to make sure things are working.

The selection of villages is perhaps the hardest thing for me to do. The joy of the successful leaders is immense, but the disappointment of those we cannot support is something I find hard to deal with. So that they do not go away empty handed we provide mosquito nets to each village. This is a big expense each year but with malaria still the biggest killer in Africa we know that even this small support will save the lives of many children.

There are 6,883 people living in the six villages we have adopted this year. The total number of children is 3,712. In these villages alone 18 children died – 6 from malaria, 1 from diarrhoea – the rest from 'unknown' illnesses. Children who are malnourished are very vulnerable. And remember, there is no health care in villages and medicines are in desperately short supply across the country.

KIDS FOR KIDS

CHAIRMAN'S STATEMENT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021



Key supporters without whom Kids for Kids would be unable to work

Volunteers are why Kids for Kids has been able to transform the lives of so many people. In this, our 20th year, I am proud that our policy of adopting one village, one family, at a time, has amounted to there now being 106 Kids for Kids villages in Darfur. Over half a million people are benefitting from our projects, projects albeit simple, basic, many costing very little, but, combined, the package – from handpumps and goats, to blankets, basic health care drugs for both humans and animals, training of first aid workers, midwives and paravets, farm tools, donkey ploughs, chickens, donkeys, trees and more – has a dramatic impact on people, lifting them out of poverty. It is the hard work of the volunteers in the villages that makes it work. Unlike other charities, we never pay incentives. If a village wants our help they have to volunteer – and they do, in their hundreds.

It is this incredible spirit that permeates our wonderful Kids for Kids' supporters across the world. In Khartoum **Omer Shumeina** and **Hatim Abu Sineina** continue to ensure our funds are safeguarded and every penny of the funds we send to Darfur, once I have checked each project and authorised the expenditure, are documented and accounted for. In the UK there are more volunteers than I can list, from **Mary Clark** writing to thank people for donating to us through Global Giving, to those loyal friends who have joined our support groups in Surrey and London. In America we have the wonderful support of **Mary Jane Kupsky** who has somehow continued to help despite suffering for months from Long Covid. Behind the scenes **Matt Deubert** provides us with invaluable support keeping our IT going. **Pete Barclay** ensures our database continues to run efficiently and this year **Claire Atkins** has been working with **Charlotte Allum** to design a new website for Kids for Kids. Rewriting and checking everything for this vast job has been my responsibility and at times I admit I have regretted my determination to ensure everything is detailed - it is a huge undertaking and very time consuming, but we are doing all we can to launch the new site before the year's end.

Key volunteers are of course our Trustees and I am sad that **Nadia Giske** is having to step down. We are a very cohesive and active Board. Nadia's experience of Sudan and her work with both the UN and the EU has helped her contribute to our Board meetings which we have been able to hold via Zoom, despite Nadia being based on an island in Norway. **Patrick Doyle** a former Trustee whose business and family interests – welcome to your new little daughter Patrick – meant he too had to step down, has, much to my delight, rejoined our Board. We are currently hoping to find another committed supporter to join our Board of Trustees. If you are interested please do contact me.

In these days with so much worrying news about misconduct in other businesses and charities it is important that we do all we can to prevent problems. Indeed it has been our aim from the start. In Darfur even a small problem, for example a simple cut, with no antiseptic or treatment, can become a catastrophe. That is why we fund our first aid workers. In the UK we have put in place robust safeguarding and GDPR policies which we continue to upgrade. We have a Risk Matrix which we check at every Board meeting which helps us maintain a watchful eye on every aspect of the charity

KIDS FOR KIDS

CHAIRMAN'S STATEMENT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

I am grateful to the small team helping me through these difficult months. I have been fortunate that my son **Alastair King-Smith** who, as Trustee, has been able to support all I do especially now that **Robin Radclyffe** is no longer with us. I am inordinately proud that he has been appointed as Ambassador to Albania but I cannot believe he will be able to devote as much time as he has done this year whilst still in the UK when he departs in September. However we have an active Board of Trustees plus I have had help during the year from a small team of part time assistants. I experimented with increasing the number in the hope this would generate more funds. This was not the case in this difficult climate but I am delighted and relieved that **Charlotte Allum**, whose work is exceptional, is continuing to support us albeit just one day a week. Lily Campbell is a recent recruit. She has already made her mark and is a delight to work with. We now seek a further PA/Fundraiser, plus it is time we looked for full time help for me as CEO. We are therefore also recruiting for a UK Operations Manager. If you know anyone keen to help us make even more of a difference in Darfur please do let me know.

A Year of Challenges: Soap Appeal falls short

The biggest challenge throughout the year has been the pandemic. If it is not controlled in Africa the whole world will continue to suffer, yet the richer countries, our own included, are protecting themselves and giving little support to countries that have inadequate healthcare. In Darfur, there is no possibility of treatment or even diagnosis. Last year I reported the launch of our massive Soap Appeal. I am enormously proud of our team in Sudan - we did what we aimed to do – provided five bars of soap to every family in all our 100 villages. But the Appeal, although it went well, only provided a third of the funds needed. The rest came from our reserves. I am continuing to appeal for soap as a preventive to Covid – the only one possible – for our six new villages.



Distributing soap in Gerni village

Fundraising falls short

Without our events and with virtually no volunteers available to help raise awareness of Kids for Kids, donations have been seeping away. I have never worked so hard but our income has fallen a further £110,814 compared to the last financial year, and that too was down by £26,241 on the previous year. For our income to lose a massive £140,000 in two years is extremely worrying, and demonstrates the importance of all the hard work we had built up over the years. Supporters have got older, I have not been able to visit schools and Rotary Clubs and although I have given as many PowerPoint presentations as I can – I have not turned down one invitation! – supporters have drifted away. We have all had so much to face but I am worried. Despite doing all I can to put our villages on the map, Kids for Kids is still their only hope. The new villages we adopted this year all said they had never received help of any kind from anyone and two said we were their first ever visitors.

Understandably volunteers have not been checking on our collecting tins that they have put into shops and now these seem to have disappeared. I am personally looking after several and I am extremely grateful to those shops and hairdressers who still support us in this way. It is a simple task to take in a tin and replace it when it is full and a collecting tin can often produce £30 – but even £5 is a bonus for us! I would be grateful if you can help. It is simple to ask your local newsagent or hairdresser to have a collecting tin, and then to collect it periodically. The newsagent in Westcott run by **Mr and Mrs Sena Satheeswaren** is my most successful, providing over £30 every month. It is a delight to visit them. But there are few tins placed now. Volunteers have had so much to contend with in their own lives, but if you can help in this way I would be so delighted Just one tin makes a difference.

KIDS FOR KIDS

CHAIRMAN'S STATEMENT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Change in our Investment Policy

We have been looking at interest rates for our Reserves. It has been our policy up to now to invest only in Bonds and Deposit Accounts which has avoided all fees and ensured that we have never lost any funds at all in the vagaries of the financial market in its many ups and downs. But rates are so low now, and in the loss of Robin who worked hard with me to identify the best places to put our funds, the Board of Trustees has decided to ask Rathbones and Tilbury to invest our funds for us and yes, this time we will put funds into equities, but only investing ethically. We will be watching to see how this policy compares over time.

Budgeting with confidence is of paramount importance to any organisation.

It is challenging in most years, because we rely on individuals donations, and the vast majority are single donations. But this makes my job of committing to provide help difficult to calculate, especially with the soaring inflation which continues in Sudan. I will not offer help then find we do not have the funds to fulfil our promises. This is why **Regular Giving** is so important. Every small monthly donation has an impact on my ability to plan projects. Those wonderful, far sighted people who become **Children's Champions** are more important than I can say in enabling Kids for Kids to continue to implement our life changing projects. We are desperate for more regular support like this, from small to large. It has never been more important. With events impossible over the past two years our income fell over £40,000. In some ways, this is a success compared to many other charities, but for us that is the equivalent of building a kindergarten, adopting a village, providing a submersible pump or training 20 midwives. Those are life changing things that are lost.

Planning ahead

Each year our budget extends to those projects to which we are fully committed, for example the commitment to provide our whole integrated package of projects to our **new six villages**, and to plans to provide further projects such as kindergartens, health centres and veterinary units and a moringa plantation which I am determined to do, but cannot commit to providing as yet because of the uncertainty of getting sufficient funding. **The Moringa Project** is a dream of mine. Moringas are extraordinary trees. They grow quickly, provide shade, their leaves are rich in vitamin C but, and this is why I am so excited, their seeds have the ability to purify water. This is a technology unknown as yet in Sudan. Just imagine if we could plant a moringa plantation in every village and people could harvest the seeds to provide their children with clean water. This is a minimum of a three year project not as yet contracted, but which I am hoping we will be able to fund in the coming months.

There are many ways in which you can help Kids for Kids.

Birthday Celebrations Continue

Celebrating our 20 years of helping children in Darfur has been challenging. Restrictions on numbers and the uncertainty of the British weather has made it almost impossible to celebrate as we would have wished. **Challenge20** however continues to ask you all to celebrate in your own way – a sponsored challenge involving 20 – from collecting 20 x 20 pence (thank you **Anne Dwyer**) a mile a day for 20 days, to **Charlotte Allum and Anna Sambrook** paddle boarding down the Thames for 20 miles! My challenge was inviting friends to tea - **Tea for Twenty** – hoping to raise enough for 20 goats! I had 30 people to tea in Surrey and Devon and raised over £2,000 from wonderful generous friends. Our 21st birthday is not until 8th March next year, so there is still time for your challenge. I am thinking of a **Tipple for Twenty** once I am back on my feet after a hip replacement operation! Do come. If you would like to join in please let me know what you are doing.

KIDS FOR KIDS

CHAIRMAN'S STATEMENT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Covid could not be allowed to deprive us all of our wonderful Candlelit Christmas Concert, but it became apparent that it would not be possible, or indeed wise, to hold a 'live' event. But I was determined we must not lose the magic of seeing our friends. So many people come from so many different places, many from overseas, which is what makes our Concert so memorable. **Queen's Gate School** rose to the challenge. The children sang their hearts out and were recorded, each of our wonderful **Patrons** made videos themselves of their Christmas messages and Readings, and then joined us 'live' on the night. The Zoom meeting was huge. We caught sight of friends from all over the world and were able to speak to them. It was a fitting end to a year of challenges, of friendship across so many miles, warmth and love reaching out together to help children who are still so very much in need.


.....
Mrs P. M. Parker OBE - Trustee



Darfur is at the front of climate change – sandstorm over the market

KIDS FOR KIDS

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and financial statements for the year ended 31 March 2021.

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 Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

Public benefit

All charities in England and Wales must have charitable aims that are based on providing public benefit and comply with section 4 of the Charities Act 2011. The trustees have regard to the Charity Commission's guidance on public benefit.

Achievements and performance

Financial review

Reserves policy

It is the policy of the charity to maintain sufficient reserves to ensure that the charity can sustain operations and fulfil commitments to projects and staff for the equivalent of a year. As insurance is not available for risks in Sudan, the trustees have allocated a further amount of reserves to cover such eventualities. The trustees have also made provision for high inflation by allocating an additional contingency.

Structure, governance and management

The charity is controlled by its governing document, a Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

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:

Mr F D N Campailla

Mr P H Doyle

(Appointed 11 June 2021)

Ms N Giske

Mr A D Jenkins

Mr A King-Smith

Mrs P M Parker OBE, Chairman

Mrs E A Sutton

(Appointed 11 December 2020)

Trustees are recruited either as a result of personal recommendation and introduction or following advertisement of a vacancy. Potential trustees are asked to outline how they believe they can contribute to the charity's objectives and are interviewed by the Chairman and at least one other trustee. They are then invited to meet the other Trustees and to observe a Board meeting, prior to any appointment.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute a maximum of £10 in the event of a winding up.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Trustees have given consideration to the Charities SORP ('Statement of Recommended Practice') Committee's advice in its publication 'Implications of COVID-19 Control Measures and Charity Financial Reporting' and to the risks arising as a result of the coronavirus pandemic. The Charity is actively monitoring and managing the situation as it develops. We have adapted our operations and consider that the Charity has adequate reserves.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

KIDS FOR KIDS

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

The Trustees report was approved by the Board of Trustees.



Mrs P M Parker OBE, Chairman

Trustee

Dated: 16.11.21



Distribution of soap continues to the new villages – 5 for each family

KIDS FOR KIDS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF KIDS FOR KIDS

I report to the trustees on my examination of the financial statements of Kids for Kids (the charity) for the year ended 31 March 2021.

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 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

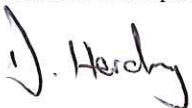
Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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.



Darren Harding ACA FCCA DChA
Richard Place Dobson Services Limited
1-7 Station Road
Crawley
West Sussex
RH10 1HT

Dated: 23/11/2021

KIDS FOR KIDS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

Current financial year

		Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
	Notes					
<u>Income from:</u>						
Donations	3	328,791	-	148,807	477,598	396,414
Fundraising activities	4	24,460	-	-	24,460	56,794
Investments	5	7,224	-	-	7,224	8,783
Total income		360,475	-	148,807	509,282	461,991
<u>Expenditure on:</u>						
Costs of generating voluntary income	6	42,491	-	-	42,491	42,443
<u>Charitable activities</u>						
Project work in Sudan	7	184,373	109,098	172,583	466,054	591,517
Total charitable expenditure		184,373	109,098	172,583	466,054	591,517
Total resources expended		226,864	109,098	172,583	508,545	633,960
Net incoming/(outgoing) resources before transfers		133,611	(109,098)	(23,776)	737	(171,969)
Gross transfers between funds		(44,372)	44,372	-	-	-
Net income/(expenditure) for the year/ Net movement in funds		89,239	(64,726)	(23,776)	737	(171,969)
Fund balances at 1 April 2020		335,232	698,566	24,376	1,058,174	1,230,143
Fund balances at 31 March 2021		424,471	633,840	600	1,058,911	1,058,174

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

KIDS FOR KIDS

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

Prior financial year

		Unrestricted funds general 2020 £	Unrestricted funds designated 2020 £	Restricted funds 2020 £	Total 2020 £
	Notes				
Income from:					
Donations	3	298,260	-	98,154	396,414
Fundraising activities	4	56,794	-	-	56,794
Investments	5	8,783	-	-	8,783
Total income		363,837	-	98,154	461,991
Expenditure on:					
Costs of generating voluntary income	6	42,443	-	-	42,443
Charitable activities					
Project work in Sudan	7	214,311	250,000	127,206	591,517
Total charitable expenditure		214,311	250,000	127,206	591,517
Total resources expended		256,754	250,000	127,206	633,960
Net incoming/(outgoing) resources before transfers		107,083	(250,000)	(29,052)	(171,969)
Gross transfers between funds		(103,000)	103,000	-	-
Net income/(expenditure) for the year/ Net movement in funds		4,083	(147,000)	(29,052)	(171,969)
Fund balances at 1 April 2019		331,149	845,566	53,428	1,230,143
Fund balances at 31 March 2020		335,232	698,566	24,376	1,058,174

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

KIDS FOR KIDS

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Current assets					
Debtors	12	38,761		44,627	
Cash at bank and in hand		1,234,354		1,288,196	
		<u>1,273,115</u>		<u>1,332,823</u>	
Creditors: amounts falling due within one year	13	(214,204)		(274,649)	
Net current assets			<u>1,058,911</u>		<u>1,058,174</u>
Income funds					
Restricted funds	14		600		24,376
<u>Unrestricted funds</u>					
Designated funds	15	633,840		698,566	
General unrestricted funds		<u>424,471</u>		<u>335,232</u>	
			<u>1,058,311</u>		<u>1,033,798</u>
			<u>1,058,911</u>		<u>1,058,174</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021.

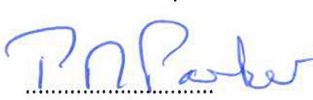
The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 14/11/2021


.....
Mr F D N Campailla
Trustee


.....
Mrs P M Parker OBE, Chairman
Trustee

Company Registration No. 04607292

KIDS FOR KIDS

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	21		(61,066)		66,793
Investing activities					
Investment income received		7,224		8,783	
Net cash generated from investing activities			7,224		8,783
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(53,842)		75,576
Cash and cash equivalents at beginning of year			1,288,196		1,212,620
Cash and cash equivalents at end of year			1,234,354		1,288,196



Village school – before



Kids for Kids' Kindergarten - after

KIDS FOR KIDS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

Kids for Kids is a private company limited by guarantee incorporated in England and Wales, company number 04607292, as well as a charity registered in England and Wales, charity number 1100045, and recognised in Sudan as a charitable foundation. The registered office is 1-7 Station Road, Crawley, West Sussex, RH10 1HT.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

The Charity maintains a general unrestricted fund that represents funds that are expendable at the discretion of the trustees in furtherance of the objects of the charity.

Designated funds are unrestricted funds held in the UK or in Sudan that have been earmarked for project expenditure in Sudan or to mitigate risks to the effective implementation of projects.

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully monitor the application of these funds in accordance with the restrictions placed upon them.

There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above.

Any other proposed transfer between funds would be considered on their particular circumstances.

1.4 Income

Donation income is recognised at the point the charity receives the income.

Fundraising income is recognised when the charity becomes legally entitled to the income and the event to which it relates has taken place.

Investment income is recognised as it is received.

KIDS FOR KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Costs of generating funds include office running costs, as well as administrative expenses and bookkeeping. They also include governance costs which are those costs associated with meeting the constitutional and statutory requirements of the charity.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries, as well as costs relating to the trustees' visits to monitor and evaluate the projects.

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

Computers	33% on cost
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

Items of less than £1,000 are not capitalised.

1.7 Cash and cash equivalents

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.8 Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.9 Taxation

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the company, and is therefore included in the relevant costs in the Statement of Financial Activities.

1.10 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

1.11 Retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

KIDS FOR KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

1.12 Foreign exchange

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

1.13 Debtors

Debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

1.14 Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably results in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any discounts due.

1.15 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. 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.

Management has made assumptions and estimated depreciation rates in respect of showing a true and fair view of the assets at the balance sheet date.

3 Donations

	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds general 2020 £	Restricted funds 2020 £	Total 2020 £
Donations	287,536	148,807	436,343	245,307	98,154	343,461
Gift aid	41,255	-	41,255	52,953	-	52,953

KIDS FOR KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

4 Fundraising activities

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Fundraising events and other activities	17,290	50,154
Social lotteries	7,170	6,640
Fundraising activities	24,460	56,794

5 Investments

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Interest receivable	7,224	8,783

6 Costs of generating voluntary income

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
<u>Fundraising and publicity</u>		
Social lotteries monthly prizes	1,800	4,300
Insurance	659	602
Staff costs	23,219	19,288
Other fundraising costs	16,813	18,253
Fundraising and publicity	42,491	42,443
	42,491	42,443

KIDS FOR KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

7 Charitable activities

	Project work in Sudan 2021 £	Project work in Sudan 2020 £
Staff costs	71,256	57,864
Project work in Sudan	350,808	469,408
	<u>422,064</u>	<u>527,272</u>
Share of support costs (see note 8)	40,825	61,291
Share of governance costs (see note 8)	3,165	2,954
	<u>466,054</u>	<u>591,517</u>
Analysis by fund		
Unrestricted funds - general	184,373	214,311
Unrestricted funds - designated	109,098	250,000
Restricted funds	172,583	127,206
	<u>466,054</u>	<u>591,517</u>

8 Support costs

	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Depreciation	-	-	-	110	-	110
General office expenses	16,288	-	16,288	33,939	-	33,939
Admin assistance	24,537	-	24,537	27,242	-	27,242
Audit fees	-	2,820	2,820	-	2,640	2,640
Trustee expenses	-	345	345	-	314	314
	<u>40,825</u>	<u>3,165</u>	<u>43,990</u>	<u>61,291</u>	<u>2,954</u>	<u>64,245</u>

Governance costs includes payments to the independent examiner of £2,820 (2020- £2,640) for independent examination fees.

9 Net movement in funds

	2021 £	2020 £
Net movement in funds is stated after charging/(crediting)		
Independent examination fees	2,820	2,640
Depreciation of owned tangible fixed assets	-	110
	<u>2,820</u>	<u>2,750</u>

KIDS FOR KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

10 Trustees

No trustee has been paid for services as a trustee, but the C.E.O. who is also a trustee has been paid for her services as C.E.O. totalling £96,161 (2020: £73,799). Further details regarding this are included in note 11.

The trustee's salary has been split between cost of charitable activities and generating funds in a 3:1 ratio.

Trustees' expenses

Expenses reimbursed to the CEO, who is also a trustee, totalled £18,503 (2020: £18,621) during the year.

Expenses charged to the charity by the trustees include costs relating to the trustees programme meetings to monitor and evaluate the projects, plus office expenses incurred by Mrs P. M. Parker OBE, who provides office space at her home as agreed by the Charity Commissioners in 2007 of £13,000. The cost has remained the same for 14 years at £13,000 (2020: £13,000). This has continued to save the charity from having to pay escalating commercial rates for office accommodation costs and services.

11 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
CEO	1	1
Employment costs	2021 £	2020 £
Wages and salaries	81,599	65,719
Social security costs	9,828	8,080
Other pension costs	3,048	3,353
	94,475	77,152

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

11 Employees

The Trustees' resolution to pay Mrs P. M. Parker, the CEO, a salary (disclosed above and in note 10) was approved by the Charity Commission in 2007. The Trustees determined in October 2012 that replacing the current CEO with someone paid at full market rates would require the charity to pay a package of between £90,000 and £125,000 at that time, i.e. an average of £107,500 per year, plus an increase for inflation. The current CEO decided not to take the full rate of salary allocated by the Trustees for the CEO's pay, in effect equivalent to a donation to the charity of £50,000+ each year. She is also putting in working hours far beyond those expected of a normal salaried employee, without overtime payments, so the value to the charity of her contribution is significantly in excess of this amount. The Trustees set the CEO's level of salary annually to ensure this stays the same in real terms through an adjustment for inflation based on the government's official Consumer Price Index figures. The CEO has chosen not to take health insurance or other benefits from the charity. The Trustees have decided to pay the CEO a pension in accordance with government policy.

The Trustees wish to acknowledge the CEO's exceptional contribution to the charity. Her salary does not reflect the hours worked, both paid and voluntary, in her capacity as administrator, project designer, manager and the person principally responsible for raising awareness, global advocacy and fundraising worldwide.

Other than salary and related costs, other paid work during the year was carried out by a part-time bookkeeper and three part-time assistants. Fees are also paid for website maintenance and design, hosting and maintaining the database, and IT support.

Key management personnel

The charity has one member of key management personnel. The total employment costs of key management personnel were £96,161.

The number of employees whose annual remuneration was £60,000 or more were:

	2021 Number	2020 Number
£70,001 - £80,000	-	1
£80,001 - £90,000	1	-

12 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Gift Aid Due	38,761	44,627

13 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	(1,222)	2,251
Other creditors and accrued expenses	215,426	272,398
	214,204	274,649

Included within accruals is £100,000 transferred over to Sudan. This transfer was withdrawn from the UK before the year end but not received in Sudan till after the year end.

KIDS FOR KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds		
	Balance at 1 April 2020	Incoming resources	Resources expended
	£	£	£
Animal Projects	-	44,870	(44,870)
Water Projects	-	35,315	(35,315)
Solar Lantern	600	-	-
Internally Displaced Persons	10,000	4,693	(14,693)
Education fund, Kindergartens	11,169	6,000	(17,169)
Midwives	-	10,055	(10,055)
Tree Project	2,607	1,000	(3,607)
COVID-19 - Soap Appeal	-	46,875	(46,875)
	<u>24,376</u>	<u>148,808</u>	<u>(172,584)</u>
			<u>600</u>

	Movement in funds		
	Balance at 1 April 2019	Incoming resources	Resources expended
	£	£	£
Animal Projects	-	41,740	(41,740)
Water Projects	-	33,970	(33,970)
Solar Lantern	600	-	-
Internally Displaced Persons	10,000	1,428	(1,428)
Education fund, Kindergartens	42,828	11,169	(42,828)
Midwives	-	7,240	(7,240)
Tree Project	-	2,607	-
COVID-19 - Soap Appeal	-	-	-
	<u>53,428</u>	<u>98,154</u>	<u>(127,206)</u>
			<u>24,376</u>

KIDS FOR KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

14 Restricted funds

Animal Projects fund represents funds specifically donated for animal welfare, including the provision of paravets, veterinary drugs and animal husbandry training as well as goat and donkey loans and the provision of chickens for the frail and elderly and crossbred donkeys. The latter are used by the village midwives and first aid workers as they are faster and stronger, and to pull the water carts, general carts, donkey ambulances and school buses. The fund also includes the training of two paravets in each village we adopt plus the training of beneficiaries and the children who care for the goats after school, and a revolving veterinary drug fund in each village.

The Water Projects fund covers funds donated specifically for the purpose of providing water in, or close to, villages adopted by Kids For Kids. This fund includes handpumps donated by individuals and funds allocated to repairs of existing handpumps. Additional projects included in this fund are water tanks, water carts (pulled by the stronger crossbred donkeys) and jerry cans. The latter is now needed urgently by families who have virtually no income.

The Solar Lantern fund represents committed funds from individuals to be used to purchase Solar Lanterns for villages.

The Internally Displaced Persons fund is allocated to providing the basic essentials for families who have moved to Kids For Kids villages and settled permanently, with the permission of the villages leaders and community, to assist them to settle and improve their standard of living. Additional to the basic essentials we will also aim to provide all these families with goats and a donkey. This year we are funding two villages to which IDPs have moved. There was virtually no infrastructure or items provided for individual families. We are therefore increasing our projects to include kitchen utensils, more farming equipment and other essentials.

The Education Fund, Kindergartens represents specific funds donated to enable us to build and equip kindergartens in remote villages. We are committed to building two more kindergartens in 2020/2021 with further instalments to be paid in the next 12 months. Some costs have increased because of lack of fuel and soaring inflation.

Midwives fund represents funds donated for the training and equipping of two village midwives and two first aid workers in each Kids for Kids village and in other villages, plus kit for the latter, and a revolving human drug scheme. There is no healthcare provision in villages. Maternal and infant mortality in remote villages in Darfur is amongst the highest in the world.

The Tree Project fund represents funds provided to plant tree seedlings of 14 different species of drought resistant trees in community forests (green belts) in a five year project plus the rehabilitation of two existing community forests and the planting of individual trees by our buildings in villages, plus fruit trees by individual houses (huts).

The COVID-19 Soap Appeal fund is allocated to the provision of 5 bars of soap to every family in the 6 new villages adopted by Kids for Kids in 2021. Despite a major appeal it was necessary to use our reserves to complete this project on time,

Children's Champions are supporters who have committed to funding specific projects for three years. The above figures include this support plus other individual one off donations.

KIDS FOR KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

15 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2019 £	Resources expended £	Transfers £	Balance at 1 April 2020 £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Project fund	745,566	(250,000)	103,000	598,566	(109,098)	44,372	533,840
Contingency and Insurance fund	100,000	-	-	100,000	-	-	100,000
	<u>845,566</u>	<u>(250,000)</u>	<u>103,000</u>	<u>698,566</u>	<u>(109,098)</u>	<u>44,372</u>	<u>633,840</u>

The trustees have set aside a designated fund to take account of plans for project commitments (allocated or committed) - the 'Project Fund'. This also includes provision for emergencies, unplanned projects that may arise during the year ahead and inflation. The balance in the fund at the end of the year is their best estimate of the moral and legal commitments to such projects in the next 12 months.

The designated 'Contingency Fund' has been set aside to cover the absence of insurance and moral responsibility for staff safety in Darfur; sustainability of operations and staffing.

This is in addition to the unrestricted reserves held to cover a year of potential costs and obligations to support sustainability of operations and staffing, as per the Trustee's reserves policy.

16 Analysis of net assets between funds

	Unrestricted funds 2021 £	Designated funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2021 are represented by:				
Current assets/(liabilities)	335,969	698,566	24,376	1,058,911
	<u>335,969</u>	<u>698,566</u>	<u>24,376</u>	<u>1,058,911</u>
	Unrestricted funds 2020 £	Designated funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 March 2020 are represented by:				
Current assets/(liabilities)	335,232	698,566	24,376	1,058,174
	<u>335,232</u>	<u>698,566</u>	<u>24,376</u>	<u>1,058,174</u>

KIDS FOR KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

17 Related party transactions

There were no related party transactions during the year (2020 - none), other than those mentioned in notes 10 and 11.

18 COVID-19

At the reporting date COVID-19 caused widespread lockdown measures to be imposed in the UK and worldwide. This has resulted in a reduction in both supply and demand in the economy. It is not currently possible to estimate the impact this will have on the future financial results of the charity. Management have assessed the impact of COVID-19 on the results reported for the financial year ended 31 March 2021 and consider that all COVID-19 related costs and effects have been reflected in the accounts.

19 Additional funds allocated for on project activity

Amounts allocated in 2020 and 2021:

	2020/21 £
Animal projects - 126 Crossbred donkeys, 860 goats, 172 local donkeys,	
Chickens for 500 elderly & frail people, 28 paravets, veterinary drugs	50,040
Health care - training of 40 village midwives, 20 First Aid Workers, human drugs	94,700
Soap project	8,000
344 Blankets	8,600
2 Kindergartens	40,000
2 Health Units	30,000
	<u>231,340</u>

All of the above amounts allocated in 2020-21 were subsequently completed in the current year.

The actual amount spent on projects in Sudan this financial year is as stated under charitable activities costs on the Statement of Financial Activities.

20 Additional funds committed to on project activity

	2021 £
15 Handpumps	95,000
10 Repairs	5,000
1 year of 5 year Tree Project	2,500
	<u>102,500</u>

The above amounts are plans that have been committed for projects in Sudan, but had not yet been contracted or spent at the year end date.

KIDS FOR KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

21	Cash generated from operations	2021 £	2020 £
	Surplus/(deficit) for the year	737	(171,969)
	Adjustments for:		
	Investment income recognised in statement of financial activities	(7,224)	(8,783)
	Depreciation and impairment of tangible fixed assets	-	109
	Movements in working capital:		
	Decrease/(increase) in debtors	5,866	(3,339)
	(Decrease)/increase in creditors	(60,445)	250,775
	Cash (absorbed by)/generated from operations	(61,066)	66,793
22	Analysis of changes in net funds		
	The charity had no debt during the year.		
23	Charitable company constitution		

Kids For Kids is a company limited by guarantee. The maximum contribution, in the event of a winding up, is £10 per director/member.

