

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	

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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.



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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.

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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

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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.

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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.

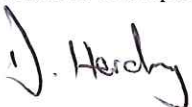
Independent examiner's statement

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.

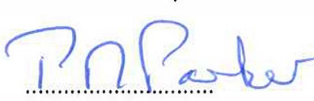
The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its 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
-----------	-------------

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
	<hr/>	<hr/>
Fundraising activities	24,460	56,794
	<hr/>	<hr/>

5 Investments

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Interest receivable	7,224	8,783
	<hr/>	<hr/>

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
	<hr/>	<hr/>
Fundraising and publicity	42,491	42,443
	<hr/>	<hr/>
	42,491	42,443
	<hr/>	<hr/>

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

KIDS FOR KIDS

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
	231,340

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
	102,500

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.

