



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

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### 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***

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*On 11<sup>th</sup> 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*

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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*

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#### **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*

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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 Holmpe.

#### **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***

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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

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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*

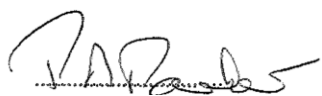
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### **Risk management**

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

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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.

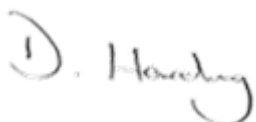
### Independent examiner's statement

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.

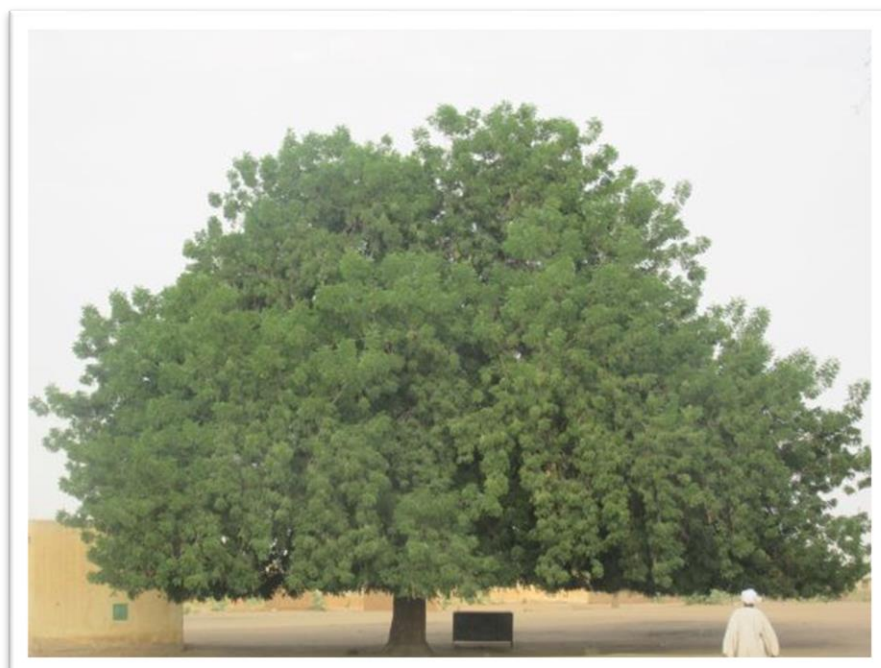
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 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					
<b>Income from:</b>						
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
<b>Total income</b>		<u>634,271</u>	<u>-</u>	<u>32,200</u>	<u>666,471</u>	<u>578,263</u>
<b>Expenditure on:</b>						
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
<b>Total expenditure</b>		<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>
<b>Net income/(expenditure)</b>		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>
<b>Net movement in funds</b>		434,488	(209,834)	(45,000)	179,654	329,703
<b>Reconciliation of funds:</b>						
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>
<b>Fund balances at 31 March 2025</b>		<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				
<b>Income from:</b>					
Donations and legacies	3	449,571	-	61,857	511,428
Fundraising activities	4	36,044	-	-	36,044
Investments	5	30,791	-	-	30,791
<b>Total income</b>		516,406	-	61,857	578,263
<b>Expenditure on:</b>					
Raising funds	6	88,166	-	-	88,166
Project work in Sudan	7	174,757	-	-	174,757
<b>Total expenditure</b>		262,923	-	-	262,923
Net gains/(losses) on investments	11	(1,274)	15,637	-	14,363
<b>Net income</b>		252,209	15,637	61,857	329,703
Transfers between funds		(493,055)	493,055	-	-
<b>Net movement in funds</b>		(240,846)	508,692	61,857	329,703
<b>Reconciliation of funds:</b>					
Fund balances at 1 April 2023		513,019	1,015,609	31,600	1,560,228
<b>Fund balances at 31 March 2024</b>		272,173	1,524,301	93,457	1,889,931



# KIDS FOR KIDS

## BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible assets	13		-		111
Investments	14		375,466		508,692
			<u>375,466</u>		<u>508,803</u>
<b>Current assets</b>					
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>	
<b>Creditors: amounts falling due within one year</b>	17	(11,050)		(10,349)	
		<u></u>		<u></u>	
<b>Net current assets</b>			1,694,119		1,381,128
<b>Total assets less current liabilities</b>			<u>2,069,585</u>		<u>1,889,931</u>
<b>The funds of the charity</b>					
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.

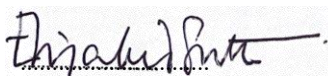
The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	24		131,297		244,609
<b>Investing activities</b>					
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	
<b>Net cash generated from investing activities</b>			487,604		23,566
<b>Net cash generated from financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			618,901		268,175
Cash and cash equivalents at beginning of year			1,043,754		775,579
<b>Cash and cash equivalents at end of year</b>			1,662,655		1,043,754



# KIDS FOR KIDS

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 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

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#### 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.

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## 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 £
<b>Fundraising and publicity</b>		
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 £
<b>Direct costs</b>		
Staff costs	119,306	115,745
Project work in Sudan	264,632	8,787
	<u>383,938</u>	<u>124,532</u>
<b>Share of support and governance costs (see note 8)</b>		
Support	30,188	46,085
Governance	3,480	4,140
	<u>417,606</u>	<u>174,757</u>
<b>Analysis by fund</b>		
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>
<b>Governance costs comprise:</b>	<b>2025 £</b>	<b>2024 £</b>
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
	<hr/>	<hr/>
Total	2	2
	<hr/>	<hr/>

#### Employment costs

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

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.

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## 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.



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

### 13 Tangible fixed assets

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

### 14 Fixed asset investments

	Listed investments £
<b>Cost or valuation</b>	
At 1 April 2024	508,692
Additions	342,993
Valuation changes	6,774
Disposals	(482,993)
At 31 March 2025	375,466
<b>Carrying amount</b>	
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 £
<b>Amounts falling due within one year:</b>		
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>
<b>Previous year:</b>	<b>At 1 April 2023</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>Gains and losses</b>	<b>At 31 March 2024</b>
	£	£	£	£	£
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>
<b>Previous year:</b>	<b>At 1 April 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>Gains and losses</b>	<b>At 31 March 2024</b>
	£	£	£	£	£	£
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	Unrestricted funds designated	Restricted funds	Total
	2025	2025	2025	2025
	£	£	£	£
<b>At 31 March 2025:</b>				
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 £
<b>At 31 March 2024:</b>				
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
	<b>Adjustments for:</b>		
	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
	<b>Movements in working capital:</b>		
	Decrease/(increase) in debtors	5,209	(41,752)
	Increase in creditors	701	1,505
	<b>Cash generated from operations</b>	<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 £
<b>INCOME</b>		
<b>Donations</b>		
Donations	446,367	406,649
Legacies	82,303	-
Gift Aid	53,581	104,779
	<hr/>	<hr/>
	582,251	511,428
<b>Fundraising activities</b>		
Fundraising events and other activities	36,067	30,474
Social lotteries	6,190	5,570
	<hr/>	<hr/>
	42,257	36,044
<b>Investments</b>		
Interest and dividends receivable	41,963	30,791
	<hr/>	<hr/>
	41,963	30,791
<b>Total incoming resources</b>	<hr/>	<hr/>
	666,471	578,263
<b>EXPENDITURE</b>		
<b>Costs of generating voluntary income</b>		
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
	<hr/>	<hr/>
	81,626	88,166
<b>Charitable activities</b>		
Project work in Sudan	264,632	8,787
Staff salaries	109,035	106,568
Social security costs	10,271	9,177
	<hr/>	<hr/>
	383,938	124,532
<b>Support costs</b>		
Depreciation	111	307
General office expenses	23,595	29,775
Admin assistance	6,482	16,003
	<hr/>	<hr/>
	30,188	46,085
<b>Governance Costs</b>		
Independent examiners fees	3,480	4,140
	<hr/>	<hr/>
	3,480	4,140
<b>Total resources expended</b>	<hr/>	<hr/>
	499,232	262,923
<b>Net gains/(losses) on investments</b>	12,415	14,363
<b>Net (expenditure)/income</b>	<hr/>	<hr/>
	179,654	329,703

# KIDS FOR KIDS

## RISK MATRIX

Risk	Mitigation
<p><b><u>Governance</u></b></p> <p>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</p>	<p>Review current Trustees to ensure adequate coverage and support</p> <p>Recruit new PA &amp; CEO</p> <p>Deputy CEO in place to provide continuity and support. Additional succession and contingency measures are required.</p> <p>Continue to refine Team configuration. Trustees to keep under regular review, particularly in light of recruitment timelines.</p> <p>Continue to receive advice from Hassan on in-country developments relating to the delivery of projects and security situation.</p>
<p><b><u>Operations</u></b></p> <p>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.</p>	<p>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 &amp; London). Postpone renewing and refreshing connections in Khartoum and Darfur until after war ends.</p> <p>CEO to monitor actively, review proposed contractual commitments and consider timing for funding transfers.</p> <p>Emphasis on delivering projects on time and on the correct sequence to ensure maximum success through in-country team.</p> <p>Keep under review.</p>
<p>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</p>	<p>Regular discussions with Chairman of Steering Committee and Programme Manager to update situation. CEO to continue counselling caution to those in Darfur.</p>
<p>There is a risk that the effectiveness of projects/ emergency aid in Sudan drops to unacceptable levels</p>	<p>Review systems periodically. Continue to make spot checks, including physical checks of documents during Programme Meetings.</p> <p>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.</p> <p>Implement remote project spend reviews through CEO and Trustees."</p> <p>CEO to review in country spends with programme team in the context of what is achievable given the security situation.</p> <p>Review alongside liquidity and cashflow. CEO to plan ahead for funding transfers and sustain positive relationship with banks.</p> <p>Periodic discussions with Sudanese/British Ambassadors.</p>
<p>There is a risk to the ability of Kids for Kids to raise sufficient core funding to cover administrative costs</p>	<p>Regular giving and legacy giving to be promoted. Support from new donors and philanthropists to be sought. Consider virtual formats for events.</p> <p>Fundraiser recruitment to be reviewed once new CEO in place.</p> <p>Sustain efforts</p>

# KIDS FOR KIDS

## RISK MATRIX (Continued)

Risk	Mitigation
<p>There is a risk of unacceptably high cost of fund raising to project spend ratio leading to loss of income or closure of charity</p> <p>There is a risk that the bookkeeping, financial, auditing and administrative arrangements are not robustly and adequately managed</p>	<p>implement CRM to support more robust controls and monitoring of key income and expenditure lines.</p> <p>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.</p> <p>Build out more appropriate reporting information to allow Trustees to assess VFM and to allow decision making.</p> <p>Plan to implement CRM for better monitoring and control of income/expenditure and project oversight. TIMELINE</p> <p>Continued regular reviews. Continued regular reviews. Trustees to be in charge of all cash at main events. To be reviewed annually. 2 Funds (Evelyn &amp; Rathbones). Review quarterly reports at Trustees meetings.</p> <p>Annual review / as required.</p> <p>Plan annual review cycle into battle rhythm.</p> <p>Ensure specific funds for purpose of donations and transfers/expenditure not permitted happen outside of donor wishes.</p>
<p>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</p>	<p>Periodic review at Trustees' meetings.</p> <p>Review by our pro bono lawyers to understand if any key changes that need to be considered?</p> <p>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.</p> <p>Data breach March 25 - review controls and backup/return of service.</p> <p>Safeguarding policies and complaints procedure kept up-to-date and published on website.</p>