

KIDS ALIVE INTERNATIONAL

England & Wales · Charity number 1140641

Details

Other names	HOPE FOR KIDS INTERNATIONAL, Kids Alive International (UK), DAR EL AWLAD SCHOOL, Kids Alive International
Status	Registered
Legal form	Trust
Registered	2011-03-02
Register	View on the Charity Commission register

Contact

Address	PO Box 1529 Stamford Lincolnshire PE2 2YD
Phone	07873 550968
Email	contact@kidsalive.org
Website	www.kidsalive.co.uk

Activities

Objects: 1. THE RELIEF AND PREVENTION OF POVERTY IN ANY PART OF THE WORLD, IMPACTED BY NATURAL DISASTER, WAR, TROUBLE OR CATASTROPHE, IN PARTICULAR BUT NOT EXCLUSIVELY BY: (I) PROVIDING CHILDREN'S HOMES FOR ORPHANS THAT HAVE NO OTHER ALTERNATIVE MEANS OF SUPPORT; (II) ASSISTING VULNERABLE CHILDREN AND THEIR FAMILIES AND COMMUNITIES BY PROVIDING ACCESS TO, AND/OR DEVELOPMENT OF, HEALTH CARE, EDUCATION AND OTHER ACTIVITIES THAT BENEFIT COMMUNITIES; AND (III) SUPPORTING THEM IN WAYS THAT WILL ENABLE THEM TO GENERATE A SUSTAINABLE INCOME AND BECOME SELF-SUFFICIENT. 2. TO ADVANCE THE EDUCATION OF THE PUBLIC REGARDING THE NATURE, CAUSES AND EFFECTS OF POVERTY, PARTICULARLY FOR ORPHANS AND VULNERABLE CHILDREN AND THEIR FAMILIES, AND HOW APPROPRIATE SOLUTIONS CAN BE FOUND AND APPLIED. 3. THE ADVANCEMENT OF THE CHRISTIAN FAITH IN PARTICULAR BUT NOT EXCLUSIVELY BY ACTIVELY FOLLOWING THE CALL OF THE BIBLE TO CARE FOR THE NEEDS OF THE POOR AND PROMOTING THE ENGAGEMENT OF THE CHURCH TO PROVIDE HELP TO ORPHANS AND VULNERABLE CHILDREN AND THEIR FAMILIES.

Activities: Kids Alive International (called Hope for Kids until Sept 2021) works around the world to provide quality holistic care to orphans and vulnerable children. Our vision is a world where every child has the

opportunity to reach their full potential. We accomplish this by supporting Care Centres, Schools, Residential Care and Community Programmes operated by our US partner Kids Alive International.

Classification

- **How:** Provides Other Finance, Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Accommodation/housing, Religious Activities, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Guatemala
- Haiti
- Kenya
- Lebanon
- Peru
- Zambia
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£280,095	£278,386	-	-
2023-12-31	£358,744	£342,252	-	-
2022-12-31	£280,623	£287,431	-	-
2021-12-31	£272,430	£288,798	-	-
2020-12-31	£172,696	£162,115	-	-

Trustees

Name	Role	Appointed
TONY BAILEY	Chair	2018-03-10
DAVID JAMES MORGANS		2019-04-29
Walter Corbey Dukes III		2026-03-17

KIDS ALIVE INTERNATIONAL

England & Wales - Charity number 1140641

Accounts



Kids Alive International

Postal address: Kids Alive International, PO Box 1529, Stamford, PE2 2YD
Registered address: Kids Alive International, 12 Greenhill Rents, London, EC1M 6BN
Telephone: 07873 550968 | Registered Charity: 1140641 (England & Wales)
Website: www.kidsalive.co.uk

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“Learn to do right; seek justice. Defend the oppressed. Take up the cause of the fatherless; plead the case of the widow.” Isaiah 1: 17

LEGAL AND ADMINISTRATIVE DETAILS

TRUSTEES	Mr Tony Bailey (Chair) Mr Jeremy Kingston Mr Benjamin Downing Mr David Morgans Mr Stephen Butler (resigned October 4 th 2024)
MAIN CONTACT	Mr Tim Hunt (Executive Director)
CHARITY CONTACT ADDRESS	Kids Alive International PO Box 1529 Stamford PE2 2YD
CHARITY REGISTERED ADDRESS	Kids Alive International 12 Greenhill Rents London EC1M 6BN
TELEPHONE	07873 550968
EMAIL	contact@kidsalive.org
WEBSITE	www.kidsalive.co.uk
REGISTERED CHARITY NUMBER	1140641 (England & Wales)
ADDITIONAL WORKING NAMES	Dar El Awlad School Kids Alive International (UK)
INDEPENDENT EXAMINER	Milsted Langdon Chartered Accountants Motivo House Alvington Yeovil Somerset BA20 2FG
BANKERS	National Westminster Bank 2 Hendford Yeovil Somerset BA20 1TN

The Trustees submit their report and the financial statements of Kids Alive International for the year ended 31 December 2024 and confirm that they comply with the requirements of the Charities Act 2011, the trust deed and the Charities SORP (FRS 102).

OUR AIMS

Kids Alive International is constituted by a Trust Deed dated 15th January 2011. Its objects are:

1. The relief and prevention of poverty in any part of the world, impacted by natural disaster, war, trouble or catastrophe, in particular but not exclusively by:

- Assisting vulnerable children and their families and communities by providing access to, and/or development of health care, education and other activities that benefit communities;
- Providing emergency residential care for abandoned, abused and/or neglected children that have no other alternative means of support, as well as children referred to us by local courts in certain countries who have been victims of sexual assault;
- Supporting them in ways that will enable them to generate a sustainable income and become self-sufficient.

2. To advance the education of the public regarding the nature, causes and effects of poverty, particularly for vulnerable and traumatised children and their families, and how appropriate solutions can be found and applied.

3. The advancement of the Christian faith in particular but not exclusively by actively following the call of the Bible to care for the needs of the poor and promoting the engagement of the Church to provide help to orphans and vulnerable children and their families.

Whilst we are a Christian organisation, we serve children and their families of any or no faith. All projects serve non-Christian children and their families and in some cases these make up the majority of the children we serve.

The Trustees have had due regard to the Charity Commission's guidance on public benefit when reviewing the charity's aims, objectives and activities, when planning future activities and when considering how these activities will achieve Kids Alive's charitable purposes (set out above) and are content that Kids Alive continues to meet its public benefit duty.

OUR STRATEGY AND HOW WE WORK

Our strategy

Kids Alive International is the UK-based partner of the Kids Alive International global family of charities. With a base in the USA, the organisation exists to serve vulnerable and traumatised children, and where possible strengthen families throughout the world. Kids Alive oversees approximately 40 projects in seven developing countries, which in turn are implemented by affiliated Kids Alive partners in the respective country. These countries include Zambia, Kenya, Lebanon, Dominican Republic, Guatemala, Haiti and Peru.

To achieve its objectives, Kids Alive International's strategy is to raise funds and awareness for these projects in the UK, with particular emphasis amongst trusts and foundations, major donors, churches and interested individuals.

Some of the children we serve

We specifically target the most vulnerable and traumatised children in the countries where we work and provide a unique model of all round loving care for each and every one of them. Here are some examples from each of the seven countries where we work.



KENYA

In Kenya we serve the 'quarry children' of Karundas, where child labour is especially bad. We also work in Nairobi's slums, focusing especially on school dropouts and woman-led families.

DOMINICAN REPUBLIC

DR has many hotspots of poverty, drug abuse, gangs and crime, with a broken education system. Our seven schools are located in the toughest areas and only admit the most vulnerable.



LEBANON

In Lebanon, we serve Syrian refugee children living in abject conditions. Traumatized by war, upheaval and parental loss, these children are all years behind with their education.



PERU

In Peru, violence against women and children is a real issue, especially in isolated regions where there is little recourse to justice and care. We work in three such regions serving victims.



GUATEMALA

Here we care for children aged 4-17 who have been victims of sexual assault, many referred to us by the courts. We seek justice for them, as well as trauma care.



ZAMBIA

Here we serve babies and toddlers raised in abject prison conditions, as well as victims of sexual abuse, child brides, and abandoned kids referred to us by the authorities.



HAITI

In a country that just seems to go from bad to worse, we care for impoverished, starving and abandoned kids from the Cap-Haitien region in the north.





To achieve these goals, we have a wide range of all round holistic interventions. Here are just some of them:

Christian input. Most of our projects have some sort of Christian element. It is such a joy to see children and their families in our care come to faith and know the Lord.

Education. Education is undoubtedly one of the best tools to get kids out of poverty. We provide an education plan for all the children in our care, as well as actually owning and running a number of schools.

Justice. Where a child has been abused, we will often seek justice in the law courts, which not only brings about long-term change, but also helps with the child's healing process.

Whatever else it takes. Food, life skills, fostering, mentoring, independent living programmes (to help young adults transition to adulthood), livelihood support programmes, etc - whatever it takes to achieve our four global goals, we will do it!

Trauma care. Just about all of the children in our care have suffered trauma of some sort. Our programmes are designed to identify signs of trauma and come up with a plan to deal with it.

Family strengthening. We believe all children are best cared for in a safe loving family, even if they sometimes have to stay with us for a short period of time for their own safety.

Systems change. We also advocate with local authorities, communities and governments, to encourage and empower them to better serve the vulnerable children in their country.

"You, Lord, hear the desire of the afflicted; you encourage them, and you listen to their cry, defending the fatherless and the oppressed..."
Psalm 10: 17-18

REVIEW OF ACTIVITIES AND ACHIEVEMENTS

1. Another impactful year

We are very grateful to all of our supporters who enabled us to raise life-changing funds to some of the world's most vulnerable children, many of whom are traumatised by war, hunger, parental loss, abuse, abandonment and more. Without our supporters' amazing financial and prayer support, we simply cannot do the work we do.

2. Responding to four disasters

We were especially grateful to our supporters for their amazing response to four emergency appeals, which enabled us to provide crucial interventions in some incredibly difficult contexts.

i. Displaced families in Haiti

Early 2024 saw an escalation in lawless gang rule and violence in Haiti, especially in the capital city Port au Prince and other regions in the south. This led to thousands of families fleeing to the northern Cap Haitien region where Kids Alive is based, with many knocking on our doors desperately seeking help. Our supporters enabled us to serve about 20 of the most vulnerable families, providing practical and spiritual support to them all, including admission into our Christian school for the children.

ii. Floods in the vast slums of Nairobi

As if living in abject conditions in Africa's largest slum isn't bad enough (where on average 50 households share a non-flushing toilet), to be flooded out due to an awful flood, meant disaster for a number of the fragile families we serve at our Community Hope Centre in Nairobi. Thanks to our supporters, we were able to provide a range of practical, spiritual and moral support for them, including new dry bedding and clothes.



iii. Abandoned children in Zambia

A terrible ongoing drought across swathes of Africa caused an increase in parents abandoning their children in Zambia, so they have one less mouth to feed. Our supporters enabled us to serve some of these children with a lot of love, trauma care and spiritual input at our projects in Lusaka and in the impoverished Mongu region in the west. Many have been integrated back into safe loving families.

iv. Displaced families in Lebanon

The middle east crisis later in the year meant that many families were forced to flee their homes in southern Lebanon, including some from our 'New Horizons' project. Many fled to Beirut near our base and were living either on the streets or in cramped conditions in school halls. Thanks to our supporters, we were able to provide practical support such as mattresses and food, but also spiritual and emotional support for many families in the schools.



3. Other projects we supported by country

Thanks to our supporters, we were able to fund a wide range of projects to enable us to fulfil our ministry. Here are some of the highlights.

Kenya: launching a new project in the slums of Nairobi



Our new Community Hope Centre in Africa's largest slum was launched, serving over 120 of its most vulnerable children as well as their families.

Guatemala: pursuing justice for child victims of sexual assault

Our supporters enabled us to fund a solicitor for a remarkable project in a hotspot region of abuse. This model has been so successful that we have applied it to our work in Peru and Zambia.



Lebanon: ministering to vulnerable Syrian refugee children & their families



Despite the war in Gaza and ongoing economic and social turmoil, our work in Beirut continued to flourish, especially our outreach work with the mums and families.

Global: Trauma care for the children



A number of our supporters help us to fund specialist care for traumatised children, including victims of sexual abuse. This is now being applied to our projects around the world.

Peru: Training legal and social operators on how to handle cases of child abuse



A UK supporter helped to fund a remarkable project which we are praying will have lasting impact in a remote Amazon jungle region.

Haiti: Continuing our work despite the chaos

We have been especially grateful for the prayer and financial support we have received for our work in Haiti, which has enabled us to keep it going.



We are especially grateful for a new partnership we have established with UK Christian charity, Tools With a Mission, who have kindly agreed to provide us with ongoing sewing machines, tools, computers and more for our projects in Zambia.



Zambia: Babies and toddlers in prison



Our supporters have helped fund this remarkable project in Zambia, which serves babies and toddlers incarcerated with their mums in prison. Conditions are poor, with no special childcare facilities

Image courtesy of BBC

Dominican Republic: "Holistic education" in the toughest neighbourhoods



We have also been able to seek funding to support our schools and other programmes in the DR. All are based in very difficult regions with high incidents of drug gangs, prostitution, family violence, as well as 'stateless' Haitien refugees.

Global: "Independent Living" programmes

We want all young adults who have been in our care to be able to live independently when they leave us. It has been a pleasure to support so many through their transition to adulthood, especially in Guatemala and Kenya.



3. Fundraising and awareness-building here in the UK

- We were so grateful for our many supporters who kindly gave over £280,000 to us in 2024.
- Donations were given to us by 100 child sponsors, 34 site supporters, 200 other donors, as well as six church partners and some generous donations from trusts and foundations.
- We are also extremely grateful for the prayer support we have received from so many.

4. Financial review

During the year, we received £219,075 (2023: £135,446) from donations and £61,020 (2023: £212,268) from grants. Please note, the grants donations include a receipt of £19,381 from our USA partner (2023: £46,246). See note 18 on page 25. In addition, we supported successful grant applications of \$200,000 (approximately £160,000) which went directly to our projects or through KAI USA.

The primary use of our funds was to fund charitable projects overseas and we spent £166,072 (2023: £198,615) on programme expenditure this year. Overall, there was a net surplus of £1,709 (2023: £5,462).



OUR FUTURE PLANS

Globally, Kids Alive will continue to minister to some of the most vulnerable children in each of the seven countries in which we operate. In particular, we plan to increase our impact through our family and justice centres, which work closely with local churches, schools, social workers and other key partners to better serve vulnerable children. Here is an example of our future plans from each of the countries we work in:

Kenya Our project serving some of the most vulnerable and traumatised in the slums of Nairobi has been so successful, that we would like to double its reach by partnering with another five schools and churches.	Zambia Increase the reach of our advocacy and justice work to help prevent child sexual abuse, especially in hotspot rural regions, working with our ever-growing network of church partners.
Haiti Increase our capacity in the northern Cap-Haitien region so we can serve a number of desperate internally displaced children, whose families have fled violence and gang rule in the Port au Prince area further south.	Lebanon Continue to work with vulnerable Syrian refugee children and their families, as we take on heart-breaking cases referred to us by the courts, mainly traumatised children whose parent/s are in prison.
Peru Launch a family justice centre in Andahuaylas, a remote region of the Peruvian Andes, which is a hotspot area for violence against women and children.	Guatemala Increase our capacity to pursue justice and provide care for child victims of sexual assault, especially in a hotspot region called Escuintla. Look to apply this model in Zambia and Peru.
Dominican Republic Introduce a new 'Job Skills' programme to help incredibly vulnerable young adults transition into work once they have left one of our secondary schools.	All countries Continue to build capacity and expertise in trauma care throughout our projects. Also, train key partners in trauma care, including churches, schools, and social workers.

As far as the UK goes, we would like to see our fundraising and awareness in the UK grow considerably. There are three key areas where we will focus:

- Growing awareness about our work with churches and other Christian organisations, including the launch of a 'Supporter Champion' programme
- Evolving our website and working on projects that drive new visitors into it.
- Developing further relationships with trusts and grant making foundations.



VALUES AND POLICIES

1. Our values

We are:

- *Faith Based* – As we serve children-in-crisis, we submit to the Lordship of Jesus Christ, depend on the power of the Holy Spirit, accept the authority of the scriptures, and make prayer central to our ministry.
- *Action-Oriented* – We follow the example of Jesus Christ. We work to build just societies as we respond with sacrificial love to the world's suffering children.
- *Child-Focused* – We believe children should have the opportunity to mature and develop their full potential. We care for the whole child by providing quality programmes that meet their educational, social, physical, spiritual and emotional needs.
- *An International Team* – We co-operate closely with Christians and churches in the countries we operate in to develop culturally relevant, caring communities for children and their families.
- *Committed to Excellence* – We intend to be known for our determined pursuit of quality, the integrity of our relationships, the clarity of our communication, and our accountability with the human and financial resources entrusted to us.
- *Family-Centred* – We believe in the nurturing power of the family. We strengthen existing families so they are empowered to care for their vulnerable children, which may include foster or adoptive families. We also prepare these children to, one day, lead healthy families of their own.
- *Thankful* – We are thankful to be sharing this journey with our gracious God; for being able to partner with the vulnerable from whom we can learn so much; for committed supporters that have a common vision for transformation in this broken world.

2. Investment policy

As a small charity whose aim is primarily to provide funds for the valuable work being undertaken overseas Kids Alive International has, to date, made no investments and at this stage our policy is to pass on as much of the funds raised as possible to support this work.

3. Reserves

In accordance with UK Charity law, Kids Alive International Trustees closely monitor the disbursement of funds and the levels of financial reserves held by the organisation. It is the policy of the Trustees that a reasonable level of financial reserves be maintained that will protect the charity against any dramatic fall in income or unexpected rise in expenditure. As a general principle, the Trustees consider that reserves should be maintained at three months of budgeted expenditure of funds associated with unrestricted income, ie overhead and other costs that cannot be recovered against restricted income.

The UK arm of Kids Alive International has a policy of having 3 months' worth of budgeted UK operating costs in reserve, which we believe is sufficient to give us time to take remedial action or an alternative approach in the event of something unexpected happening.

Between 2023 and 2025, however, the trustees have felt confident to use our reserves to invest in growth - mainly a part-time grant writer - as encouraged by our USA partner, who in turn has kindly funded any shortfalls. For example, in 2024 they gave us an unrestricted donation of £19,381 (2023 £46,246). It should also be noted that the UK office used their grant-writing expertise to raise funds that went directly to the USA office of \$100,000 in 2024 (2023 \$115,000), as well as a further \$100,000 directly to Kids Alive Lebanon in 2024.

At the end of 2024, we had unrestricted reserves of £2,544 (2023: £749) and £59,468 (2023: £59,554) restricted reserves.

In 2025 we will continue to use our reserves to invest in growth activity, which our USA partner has agreed to help us fund. We will monitor our free reserves figure closely with them, so we have robust plans in place should we need additional unrestricted funds for whatever reason. Our 3 year plan set in 2023 shows that by 2026 our unrestricted revenues will be sufficient to cover our UK cost base.

4. Risk management

The Trustees undertake regular and ongoing assessments to monitor the various risks that the organisation faces and have developed risk registers and action plans to mitigate such risks. The Trustees have paid particular attention to risks encountered by charities working overseas and have developed processes that help to ensure the appropriate and effective use of funds and the safety and security of personnel, teams and volunteers.

5. Child and Vulnerable Adult Protection

Kids Alive International has zero tolerance for any activity that harms or puts a child in danger and has developed a comprehensive Child and Vulnerable Adult Protection Policy. This, as for all policies, is kept under review to reflect best practice in the UK, which is also reflected in the policies and procedures adopted by the Kids Alive global network. Our Child and Vulnerable Adult Protection Policy can be viewed and downloaded from our website at www.kidsalive.co.uk/safeguarding. Kids Alive International is a member of *thirtyone:eight* (formerly Churches Child Protection Advisory Service) and follows their guidance.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Board of Trustees oversees the work of the Executive Director and staff team. The Trustees delegate responsibility for day-to-day decision-making to the Executive Director who implements the strategy and policies approved by the Board of Trustees, together with operational planning and decision-making.

The Trustees listed on page 3 are those who have served throughout the year or for a shorter period where indicated. The Trust Deed of the charity governs the appointment of Trustees. The Board of Trustees is authorised to appoint new Trustees to fill vacancies arising through resignation or death of an existing Trustee.

The Board of Trustees regularly reviews the skills and experience required to carry out its duties. New Trustees are provided with orientation to the work of Kids Alive International, including a copy of the Trust deed and the organisation's latest accounts and reports. Other induction and training is provided to Trustees as needed, e.g. Charity Commission guidance and approved literature.

The Board of Trustees takes ultimate responsibility for directing the affairs of Kids Alive International and ensuring that the organisation is solvent, well run, and delivers the charitable outcomes for the benefit of the public for which it has been set up.



STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charities SORP.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In addition, the trustees:

- Ensure that the Mission, Vision and Core Values of Kids Alive International are followed.
- Ensure that the organisation complies with Charity Commission requirements, in particular ensuring that the organisation prepares reports on achievements, Annual Returns and accounts.
- Ensure that the organisation does not breach any of the requirements or rules set out in its governing document and that it remains true to the charitable purpose and objects.
- Work with the Executive Director to ensure effective strategic and operational planning for the organisation.
- Ensure that charitable funds and assets are used reasonably and only in furtherance of the charity's objects.
- Oversee the development of operational policies.
- Ensure that the organisation is well led and manages the performance of the Executive Director.
- Avoid undertaking activities that might place funds, assets or reputation at undue risk.
- Enhance the organisation's public relations and fundraising by clearly articulating Kids Alive International's mission, accomplishments and goals to the public.
- Consider obtaining external professional advice on all matters where there may be material risk to the charity, or where Trustees may be in breach of their duties.

The Board met four times in 2024, one of which was online.

Tony Bailey, Chair

October 16th 2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2024 which are set out on pages 14 to 24.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the Charity are not required to be audited and are eligible for independent examination, I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Name: Tim Lerwill BSc BFP FCA

Address: Milsted Langdon LLP, 4 Queen St, Bath BA1 1HE

Date:

Kids Alive International

STATEMENTS OF FINANCIAL ACTIVITIES

For the year ended 31 December 2024

	Notes	Unrestricted General Funds £	Restricted Funds £	Total 2024 £	Unrestricted General Funds £ (As Restated note 3)	Restricted Funds £	Total 2023 £ (As restated note 3)
INCOME AND ENDOWMENTS FROM:							
Donations and legacies	1	85,829	133,246	219,075	61,091	74,355	135,446
Charitable activities	2	27,709	33,311	61,020	83,148	129,120	212,268
		_____	_____	_____	_____	_____	_____
TOTAL INCOME		113,538	166,557	280,095	144,239	203,475	347,714
		_____	_____	_____	_____	_____	_____
EXPENDITURE ON:							
Raising funds	4	37,579	-	37,579	69,542	-	69,542
Charitable activities	5	74,735	166,072	240,807	74,095	198,615	272,710
		_____	_____	_____	_____	_____	_____
TOTAL EXPENDITURE		112,314	166,072	278,386	143,637	198,615	342,252
		_____	_____	_____	_____	_____	_____
NET MOVEMENT BEFORE TRANSFERS		1,224	485	1,709	602	4,860	5,462
TRANSFERS BETWEEN FUNDS							
		571	(571)	-	(2,400)	2,400	-
		_____	_____	_____	_____	_____	_____
NET MOVEMENT IN FUNDS		1,795	(86)	1,709	(1,798)	7,260	5,462
FUND BALANCES AT 1 JANUARY 2024							
		749	59,554	60,303	2,547	52,294	54,841
		_____	_____	_____	_____	_____	_____
FUND BALANCES AT 31 DECEMBER 2024	14	2,544	59,468	62,012	749	59,554	60,303
		_____	_____	_____	_____	_____	_____

The Statement of Financial Activities has been prepared on the basis that all operations are continuing operations.

All gains and losses have been dealt with in the above statement.

The notes on pages 16-24 form part of these accounts.

Kids Alive International

BALANCE SHEET

For the year ended 31 December 2024

	Notes	2024 £	2023 £ (As restated note 3)
FIXED ASSETS			
Tangible assets	11	348	522
CURRENT ASSETS			
Debtors and deferred expenditure	12	25,001	3,677
Cash at bank and in hand		44,420	64,805
		69,421	68,482
CREDITORS: Amounts falling due within one year	13	7,757	8,701
NET CURRENT ASSETS		61,664	59,781
TOTAL ASSETS LESS CURRENT LIABILITIES			
		62,012	60,303
ACCUMULATED FUNDS			
General funds		2,544	749
Restricted funds		59,468	59,554
	14	62,012	60,303

The financial statements were approved by the Trustees for issue on _____ and signed on their behalf by:

David Morgans Trustee

Tony Bailey Trustee

The notes on pages 16-24 form part of these accounts.

Kids Alive International

ACCOUNTING POLICIES

For the year ended 31 December 2024

Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Kids Alive International meets the definition of a public benefit entity under FRS 102. The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The following accounting policies have been applied consistently in dealing with items, which are considered material to the financial statements.

Exemption from preparing a cash flow statement policy

As allowed by the Charities SORP (FRS 102) the trustees have opted not to include a statement of cash flows due to the size of the charity.

Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the Charity.

Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Foreign exchange

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

Unrestricted funds

General fund: The use of this fund has not been restricted to any particular purpose by the donors or their representatives.

Restricted funds

Restricted funds are those which are required to be used for specific purposes as set out by the donors. These funds are not available for the general use of the charity.

In terms of the donated funds that have restrictions placed on them by the donor, e.g. sponsorship and project funds, that are thus 'Restricted', a proportion of such funds (no greater than 20%) is allocated to the UK-based expenditure (see the 'Expenditure Categories' section below) that facilitates the overseas charitable activity. Management and Governance costs of the charity are funded from general, unrestricted funds.

Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Kids Alive International

ACCOUNTING POLICIES

For the year ended 31 December 2024

Taxation

As a registered charity Kids Alive International is exempt from taxation in respect of income or capital gains to the extent that such income or gains are applied exclusively to charitable purposes. The charity receives no similar exemption for VAT as noted above.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Office equipment	25% reducing balance

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

The charity only holds basic financial instruments as defined in FRS 102. The financial assets and financial liabilities of the charity and their measurement basis are as follows;

Financial assets - trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost. Prepayments are not financial instruments.

Cash at bank - is classified as a basic financial instrument and is measured at face value.

Financial liabilities - trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost. Taxation and social security are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

Expenditure categories

Our expenditure, as with most charities, breaks down into three main categories:

1. Programme expenditure – expenditure on Charitable Activities
2. Fundraising costs
3. Management and governance costs

1. Resources expended on Charitable Activities: These are what we spend on the delivery of programmes and services associated with the charitable objects. They include:

- Money sent to beneficiary programmes in the ministry countries;
- Costs associated with the UK office staff overseeing and monitoring the efficient delivery of child sponsorship, education, advanced education and field project programmes; providing timely and informative feedback to partners, sponsors and supporters as to how their donations have been used; facilitating supporter-beneficiary interactions; communications with partner organisations in the overseas ministry countries; and supporter database administration;

Kids Alive International

ACCOUNTING POLICIES

For the year ended 31 December 2024

- Cost of activities associated with raising awareness and educating the public within the UK (both charitable activities), but not for those situations where we also ask for donations – this would be covered under ‘fundraising’. Thus, visits to schools and theological colleges, and press releases are examples of educating/raising awareness.

2. Fundraising costs: This is what we spend to raise money and includes:

- Printing, publicity, mailing costs, travel expenses and staff time associated with those activities that are fundraising-specific, e.g. campaign appeals, fundraising events, etc.
- Membership subscriptions for on-line fundraising.
- Costs associated with the UK staff receipting donations, making grant applications, administering Gift Aid reclaims and a proportion of the costs of administering the ‘prospective supporter’ database.
- There are some expenses and activities that are hybrid ‘education/fundraising’ in nature, e.g. staff effort in updating the website and social media. For convenience, we allocate such expenditure evenly between the two categories.

3. Management and Governance costs: These include the costs of arrangements associated with general running of the charity, not allocated to specific programme expenditure. The governance costs provide for the governance infrastructure that allows the charity to operate and to produce the necessary information required for public accountability. Governance costs include:

- Accountancy
- Legal matters
- Trustee meeting expenses
- Trustee training
- Reporting to the Charity Commission.

In attributing costs between activity categories, the following principles have been applied:

- (a) Where appropriate, expenditure is allocated directly to an activity cost category.
- (b) Items of expenditure that contributes directly to the output of more than one activity cost category, for example, the cost of a staff member whose time is divided between a fundraising activity and working on a charitable project, are apportioned on a reasonable, justifiable and consistent basis. The executive’s salary is apportioned 50% to charitable expenditure, 25% to fundraising and 25% to Management and support costs.
- (c) For staff who work from home, reasonable travel expenses are paid should they need to travel to the registered office address or to represent the charity elsewhere either in the UK or overseas.



Kids Alive International

ANNUAL REVIEW AND FINANCIAL STATEMENTS

For the year ended 31 December 2024

1

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £ (As restated note 3)
Donations and legacies	52,518	166,557	219,075	135,446
Contributions to core funding	33,311	(33,311)	-	-
	<u>85,829</u>	<u>133,246</u>	<u>219,075</u>	<u>135,446</u>

£85,829 (2023 - £61,091) of the income above was attributable to unrestricted funds and £133,246 (2023 - £74,355) attributable to restricted funds.

2 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Grant income	19,381	41,639	61,020	212,268
Contributions to core funding	8,328	(8,328)	-	-
	<u>27,709</u>	<u>33,311</u>	<u>61,020</u>	<u>212,268</u>

£27,709 (2023 - £83,148) of the income above was attributable to unrestricted funds and £33,311 (2023 - £129,120) attributable to restricted funds. £19,381 (2023: £46,246) of the unrestricted income can be attributed to a payment made by our USA partner to fund UK-based staff to apply for global funding opportunities (see note 18 below for details).

3 PRIOR YEAR ADJUSTMENT

The 2023 financial statements overstated the GiftAid debtor recoverable as at 31 December 2023 by £11,030. The figure originally included was £14,707 versus the correct figure of £3,677. As a result income from donations and legacies and therefore the surplus on unrestricted funds and accumulated funds were also overstated by a similar amount. The unrestricted surplus is now correctly stated at £749 (was £11,779) and total funds as at 31 December 2023 are now restated at £60,303 (was £71,333).

4 EXPENDITURE ON RAISING FUNDS

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Fundraising costs	1,766	1,766	8,139
Staff costs	35,813	35,813	61,403
	<u>37,579</u>	<u>37,579</u>	<u>69,542</u>

All of the expenditure above was attributable to unrestricted funds in 2024 and 2023.

Kids Alive International

ANNUAL REVIEW AND FINANCIAL STATEMENTS

For the year ended 31 December 2024

5 EXPENDITURE ON CHARITABLE ACTIVITIES

		Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Programme expenditure		28,259	166,072	194,331	227,174
Support costs	(note 6)	42,511	-	42,511	40,861
Governance costs	(note 6)	3,965	-	3,965	4,675
		<u>74,735</u>	<u>166,072</u>	<u>240,807</u>	<u>272,710</u>

£73,485 (2023 - £74,095) of the expenditure above was attributable to unrestricted funds and £166,072 (2023 - £198,615) attributable to restricted funds.

PROGRAMME EXPENDITURE

		Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
<i>Programme expenditure by country</i>					
Kenya		-	49,287	49,287	49,971
Lebanon		-	65,182	65,182	69,267
Zambia		-	21,895	21,895	40,654
Sudan and South Sudan		-	-	-	-
Dominican Republic		-	-	-	-
Guatemala		-	11,767	11,767	17,188
Haiti		-	6,000	6,000	7,780
Peru		-	9,825	9,825	8,167
Romania		-	-	-	-
Non country specific		-	2,116	2,116	2,106
Staff salaries for field management*		28,259	-	28,259	28,559
Overseas travel		-	-	-	3,482
		<u>28,259</u>	<u>166,072</u>	<u>194,331</u>	<u>227,174</u>

6 ANALYSIS OF GOVERNANCE AND SUPPORT COSTS

CHARITABLE ACTIVITIES EXPENDITURE

		Unrestricted funds General £	Total 2024 £	Total 2023 £
	Basis of allocation			
Staff costs	As per activity	29,366	29,366	28,572
Office expenses	As per activity	11,620	11,620	10,589
Other fees paid to accountant	As per activity	1,525	1,525	1,700
		<u>42,511</u>	<u>42,511</u>	<u>40,861</u>

Kids Alive International

ANNUAL REVIEW AND FINANCIAL STATEMENTS

For the year ended 31 December 2024

GOVERNANCE COSTS			
	Unrestricted funds General £	Total 2024 £	Total 2023 £
Independent Examiner's remuneration	3,965	3,965	4,675
	<u>3,965</u>	<u>3,965</u>	<u>4,675</u>
7 NET INCOME FOR THE YEAR		2024	2023
		£	£
Net income is stated after charging:			
Independent Examiner's remuneration - examination		3,600	4,020
Independent Examiner's remuneration – other services		365	655
Other accountancy services		1,525	1,700
Depreciation -office equipment		174	174
		<u></u>	<u></u>
8 STAFF COSTS		2024	2023
		£	£
Executive Directors' salaries*		54,000	54,000
Staffing team salaries*		34,080	57,111
Social Security costs		3,390	5,271
Pension costs		1,969	2,152
		<u>93,439</u>	<u>118,534</u>

The monthly average number of persons (including senior management/leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024	2023
	No	No
Average number of persons employed	<u>2</u>	<u>3</u>

Higher paid employees

£60,001-£70,000	<u>1</u>	<u>3</u>
-----------------	----------	----------

The total employee benefits of the key management personnel of the charity were £61,518 (2023-£61,158). Key management is used to describe the trustees and senior management of the charity.

*Items of expenditure that contribute directly to the output of more than one activity cost category, for example, the cost of a staff member whose time is divided between a fundraising activity and working on a charitable project, are apportioned on a reasonable, justifiable and consistent basis. The executive's salary is apportioned 50% to charitable expenditure, 25% to fundraising and 25% to Management and support costs.

The charity operated a defined contribution scheme for all employees under the Government's auto-enrolment scheme.

Kids Alive International

ANNUAL REVIEW AND FINANCIAL STATEMENTS

For the year ended 31 December 2024

9 TRUSTEES REMUNERATION AND EXPENSES

During the year the charity made the following transaction with trustees:

No trustees (2023: 1) were reimbursed (2023: £2,075) for travel expenses for a trip to visit our projects in Kenya.

No trustees have received any other benefits or remuneration during the year except disclosed above.

10 VOLUNTARY HELP AND DONATIONS

On occasions and when the need arises, the charity also engages with volunteers who assist with various fundraising, publicity and awareness activities. During the year, one volunteer contributed approximately 10 hours. For the purposes of these accounts no value has been attached to this.

Included within voluntary income are donations in kind totalling £nil (2023: £nil).

11 TANGIBLE FIXED ASSETS

	OFFICE EQUIPMENT £	TOTAL £
COST		
At 1 January 2024	696	696
Additions	-	-
At 31 December 2024	<u>696</u>	<u>696</u>
DEPRECIATION		
At 1 January 2024	174	174
Charge for the year	<u>174</u>	<u>174</u>
At 31 December 2024	<u>348</u>	<u>348</u>
CARRYING AMOUNT		
At 31 December 2024	<u>348</u>	<u>348</u>
At 31 December 2023	<u>522</u>	<u>522</u>

12 DEBTORS

	2024 £	2023 £ (As Restated note 3)
Due within one year:		
Grant from Kids Alive International - US	19,381	-
Sundry debtors – GiftAid	<u>5,620</u>	<u>3,677</u>
	<u>25,001</u>	<u>3,677</u>

13 CREDITORS: Amounts falling due within one year

	2024 £	2023 £
Social security	2,332	3,276
Accruals	<u>5,425</u>	<u>5,425</u>
	<u>7,757</u>	<u>8,701</u>

Kids Alive International

ANNUAL REVIEW AND FINANCIAL STATEMENTS

For the year ended 31 December 2024

14 FUNDS

	1 January 2024(As restated note 3)	Received in the year	Utilised /Realised	Transfers between funds	31 December 2024
UNRESTRICTED FUNDS					
GENERAL					
Unrestricted income fund	749	113,538	(112,314)	571	2,544
RESTRICTED FUNDS					
Kenya	14,399	44,207	(50,780)	-	7,826
Lebanon	18,743	64,418	(65,182)	-	17,979
Zambia	19,886	26,418	(21,895)	-	24,409
Dominican Republic	860	384	-	-	1,244
Guatemala	2,088	15,094	(11,767)	-	5,415
Haiti	1,136	7,450	(6,000)	-	2,586
Peru	2,442	7,392	(9,825)	-	9
Non country specific	-	1,194	(623)	(571)	-
TOTAL RESTRICTED FUNDS	59,554	166,557	(166,072)	(571)	59,468
TOTAL FUNDS	60,303	280,095	(278,386)	-	62,012

	1 January 2023	Received in the year	Utilised /Realised	Transfers between funds	31 December 2023 (As restated note 3)
UNRESTRICTED FUNDS					
GENERAL					
Unrestricted income fund (As restated note 3)	2,547	144,239	(143,637)	(2,400)	749
RESTRICTED FUNDS					
Kenya	15,125	49,245	(49,971)	-	14,399
Lebanon	21,119	66,891	(69,267)	-	18,743
Zambia	6,624	53,916	(40,654)	-	19,886
Dominican Republic	468	392	-	-	860
Guatemala	4,695	14,581	(17,188)	-	2,088
Haiti	1,428	7,488	(7,780)	-	1,136
Peru	-	10,609	(8,167)	-	2,442
Non country specific	2,835	353	(5,588)	2,400	-
TOTAL RESTRICTED FUNDS	52,294	203,475	(198,615)	2,400	59,554
TOTAL FUNDS	54,841	347,714	(342,252)	-	60,303

Donors may make restrictions based on particular projects and individuals and details of these restrictions are fully maintained by the charity. For the purpose of these accounts these funds have been disclosed on a country by country basis.

Kids Alive International

ANNUAL REVIEW AND FINANCIAL STATEMENTS

For the year ended 31 December 2024

15 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	<i>Fixed Assets</i>	<i>Net current Assets</i>	<i>Total 2024</i>	<i>Total 2023</i>
		£	£	£
				<i>(As restated note 3)</i>
Unrestricted general fund	348	2,196	2,544	749
Restricted funds	-	59,468	59,468	59,554
	<u>348</u>	<u>61,664</u>	<u>62,012</u>	<u>60,303</u>

16 CAPITAL COMMITMENTS

There were no capital commitments as at 31 December 2024.

17 RELATED PARTY TRANSACTIONS

During the year the charity made the following related party transactions:

KIDS ALIVE INTERNATIONAL US

£142,385 (2023: £192,132) was paid to Kids Alive International US during the year for contributions towards charitable projects overseas. At the balance sheet date the amount due from Kids Alive International US was £19,381 (2023: £Nil).

KIDS ALIVE INTERNATIONAL (UK) Ltd

During the year, the charity paid a £34 (2023: £13) Companies House Web Filing Fee on behalf of Kids Alive International (UK) Ltd. Tony Bailey is a director at Kids Alive International (UK) Ltd. At the balance sheet date, the amount due to/from Kids Alive International (UK) Ltd was £Nil (2023: £Nil).

Sam Hunt, Tim Hunt's son, the charity's Executive Director, was paid £65.00 (2023: £Nil) for video editing services during the financial year. At the balance sheet date, £Nil (2023: £Nil) was owed from Tim Hunt's son.

18 PAYMENT FROM KIDS ALIVE USA (KAI USA) TO SUPPORT THE UK OFFICE (KAI UK) APPLYING FOR FUNDS ON THEIR BEHALF

- KAI UK has specific expertise in applying for grants and institutional funding.
- As such KAI USA made an unrestricted donation to KAI UK of £19,381 (2023 £46,246) to help support them in applying for grants.
- Grants worth \$200,000 were raised as a result of this activity.

Accounts



Kids Alive International

Postal address: Kids Alive International, PO Box 1529, Stamford, PE2 2YD
Registered address: Kids Alive International, 60 Gray's Inn Road, London WC1X 8LU
Telephone: 07873 550968 | Registered Charity: 1140641 (England & Wales)
Website: www.kidsalive.co.uk

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“Learn to do right; seek justice. Defend the oppressed. Take up the cause of the fatherless; plead the case of the widow.” Isaiah 1: 17

LEGAL AND ADMINISTRATIVE DETAILS

TRUSTEES	Mr Tony Bailey (Chair) Mr Jeremy Kingston Mr Benjamin Downing Mr David Morgans Mr Stephen Butler
MAIN CONTACT	Mr Tim Hunt (Executive Director)
CHARITY CONTACT ADDRESS	Kids Alive International PO Box 1529 Stamford PE2 2YD
CHARITY REGISTERED ADDRESS	Kids Alive International 60 Gray's Inn Road London WC1X 8LU
TELEPHONE	07873 550968
EMAIL	contact@kidsalive.org
WEBSITE	www.kidsalive.co.uk
REGISTERED CHARITY NUMBER	1140641 (England & Wales)
ADDITIONAL WORKING NAMES	Dar El Awlad School Kids Alive International (UK)
INDEPENDENT EXAMINER	Milsted Langdon Chartered Accountants Motivo House Alvington Yeovil Somerset BA20 2FG
BANKERS	National Westminster Bank 2 Hendford Yeovil Somerset BA20 1TN

The Trustees submit their report and the financial statements of Kids Alive International for the year ended 31 December 2023 and confirm that they comply with the requirements of the Charities Act 2011, the trust deed and the Charities SORP (FRS 102).

OUR AIMS

Kids Alive International is constituted by a Trust Deed dated 15th January 2011. Its objects are:

1. The relief and prevention of poverty in any part of the world, impacted by natural disaster, war, trouble or catastrophe, in particular but not exclusively by:

- Providing residential care for abandoned, abused and/or neglected children that have no other alternative means of support, as well as children referred to us by local courts in certain countries who have been victims of sexual assault;
- Assisting vulnerable children and their families and communities by providing access to, and/or development of health care, education and other activities that benefit communities;
- Supporting them in ways that will enable them to generate a sustainable income and become self-sufficient.

2. To advance the education of the public regarding the nature, causes and effects of poverty, particularly for orphans and vulnerable children and their families, and how appropriate solutions can be found and applied.

3. The advancement of the Christian faith in particular but not exclusively by actively following the call of the Bible to care for the needs of the poor and promoting the engagement of the Church to provide help to orphans and vulnerable children and their families.

Whilst we are a Christian organisation, we serve children and their families of any or no faith. All projects serve non-Christian children and their families and in some cases these make up the majority of the children we serve.

The Trustees have had due regard to the Charity Commission's guidance on public benefit when reviewing the charity's aims, objectives and activities, when planning future activities and when considering how these activities will achieve Kids Alive's charitable purposes (set out above) and are content that Kids Alive continues to meet its public benefit duty.

OUR STRATEGY AND HOW WE WORK

Our strategy

Kids Alive International is the UK-based partner of the Kids Alive International global family of charities. With a base in the USA, the organisation exists to serve vulnerable children and where possible strengthen families throughout the world. Kids Alive oversees approximately 40 projects in seven developing countries, which in turn are implemented by affiliated Kids Alive partners in the respective country. These countries include Zambia, Kenya, Lebanon, Dominican Republic, Guatemala, Haiti and Peru.

To achieve its objectives, Kids Alive International's strategy is to raise funds and awareness for these projects in the UK, with particular emphasis amongst trusts and foundations, major donors, churches and interested individuals.

Some of the children we serve

We specifically target the most vulnerable children in the countries where we work and provide a unique model of all round loving care for each and every one of them. Here are some examples from each of the seven countries where we work.



KENYA

In Kenya we serve the 'quarry children' of Karundas, where child labour is especially bad. We also work in Nairobi's slums, focusing especially on school dropouts and woman-led families.

LEBANON

In Lebanon, we serve Syrian refugee children living in abject conditions. Traumatized by war, upheaval and parental loss, these children are all years behind with their education.



PERU

In Peru, violence against women and children is a real issue, especially in isolated regions where there is little recourse to justice and care. We work in three such regions serving victims.



DOMINICAN REPUBLIC

DR has many hotspots of poverty, drug abuse, gangs and crime, with a broken education system. Our seven schools are located in the toughest areas and only admit the most vulnerable.



GUATEMALA

Here we care for children aged 4-17 who have been victims of sexual assault, many referred to us by the courts. We seek justice for them, as well as trauma care.



ZAMBIA

Here we serve babies and toddlers raised in abject prison conditions, as well as victims of sexual abuse, child brides, and abandoned kids referred to us by the authorities.



HAITI

In a country that just seems to go from bad to worse, we care for impoverished, starving and abandoned kids from the Cap-Haitien region in the north.





To achieve these goals, we have a wide range of all round holistic interventions. Here are just some of them:

Christian input. Most of our projects have some sort of Christian element. It is such a joy to see children and their families in our care come to know the Lord.

Education is undoubtedly one of the best tools to get kids out of poverty. We provide an education plan for all the children in our care, as well as actually owning and running a number of schools.

Justice. Where a child has been abused, we will often seek justice in the law courts, which not only brings about long-term change, but also helps with the child's healing process.

Whatever else it takes. Food, life skills, fostering, mentoring, independent living programmes (to help young adults transition to adulthood), livelihood support programmes, etc - whatever it takes to achieve our four global goals, we will do it!

Trauma care. Just about all of the children in our care have suffered trauma of some sort. Our programmes are designed to identify signs of trauma and come up with a plan to deal with it.

Family strengthening. We believe all children are best cared for in a safe loving family, even if they sometimes have to stay with us for a short period of time for their own safety.

Systems change. We also advocate with local authorities, communities and governments, to encourage and empower them to better serve the vulnerable children in their country.

"You, Lord, hear the desire of the afflicted; you encourage them, and you listen to their cry, defending the fatherless and the oppressed..."
Psalm 10: 17-18

REVIEW OF ACTIVITIES AND ACHIEVEMENTS

1. One of our most impactful years ever

We are so grateful to all of our supporters who enabled us to raise a record amount for the work of the global Kids Alive family. Without their amazing financial and prayer support, we simply can not do the work we do.

In 2023 we were especially well supported by a number of trusts and foundations. So much so that our USA partner asked us to establish a global Trusts and Foundations Unit in the UK to identify and apply for funding to non-UK funders on their behalf. This Unit help to raise over US \$120,000, which all went directly to our USA partner. KAI USA gave us £46,246 to do this work.

2. Some of the highlights

Thanks to our supporters, we were able to fund a wide range of projects to enable us to fulfil our ministry. Here are some of the highlights.

Kenya: launching a new project in the slums of Nairobi



Our new Community Hope Centre in Africa's largest slum was launched, serving over 120 of its most vulnerable children as well as their families.

Guatemala: pursuing justice for child victims of sexual assault

Our supporters enabled us to fund a solicitor for a remarkable project in a hotspot region of abuse. This model has been so successful that we have applied it to our work in Peru and Zambia.



Lebanon: ministering to vulnerable Syrian refugee children & their families



Despite the war in Gaza and ongoing economic and social turmoil, our work in Beirut continued to flourish, especially our outreach work with the mums and families.

Global: Trauma care for the children



A number of our supporters help us to fund specialist care for traumatised children, including victims of sexual abuse. This is now being applied to our projects around the world.

Peru: Training legal and social operators on how to handle cases of child abuse



A UK supporter helped to fund a remarkable project which we are praying will have lasting impact in a remote Amazon jungle region.

Haiti: Continuing our work despite the chaos

We have been especially grateful for the prayer and financial support we have received for our work in Haiti, which has enabled us to keep it going.



Zambia: Livelihood support for vulnerable families



Our supporters funded one of our first-ever livelihood support projects in a fragile rural region, training and equipping a number of impoverished families from our school how to make a living in tailoring.

Dominican Republic: "Holistic education" in the toughest neighbourhoods



We have also been able to seek funding to support our schools and other programmes in the DR. All are based in very difficult regions with high incidents of drug gangs, prostitution, family violence, as well as 'stateless' Haitien refugees.

Global: "Independent Living" programmes

We want all young adults who have been in our care to be able to live independently when they leave us. It has been a pleasure to support so many through their transition to adulthood, especially in Guatemala and Kenya.



3. Fundraising and awareness-building here in the UK

- We were so grateful for our many supporters who kindly gave over £300,000 to us in 2023.
- Donations were given to us by our kind supporters, including 100 child sponsors, 34 site supporters, 200 other donors, as well as six church partners and some generous donations from trusts and foundations.
- We are also extremely grateful for the prayer support we have received from so many.
- We were also thrilled to have over 5,000 Facebook users sign our petitions.

4. Financial review

During the year, we received £146,776 (2022: £130,123) from donations and £212,268 (2022: £150,500) from grants. Please note, the grants donations include a receipt of £46,246 from our USA partner. See note 17 on page 24.

The primary use of our funds was to fund charitable projects overseas and we spent £198,615 (2022: £188,553) on programme expenditure this year. Overall there was a net surplus of £16,492 (2022: deficit £6,808).



OUR FUTURE PLANS

Globally, Kids Alive will continue to minister to some of the most vulnerable children in each of the seven countries we operate. In particular, we plan to increase our impact through our family and justice centres, which work closely with local churches, schools, social workers and other key partners to better serve vulnerable children.

Here is an example of our future plans from each of the countries we work in:

Kenya Apply our successful family hope centre model in the slums of Nairobi to the impoverished region of Karundas, where many children are forced to work.	Zambia Increase the reach of our advocacy and justice work to help prevent child sexual abuse, especially in hotspot rural regions, working with our ever-growing network of church partners.
Haiti Increase our capacity in the northern Cap-Haitien region so we can serve a number of desperate internally displaced children, whose families have fled violence and gang rule in the Port au Prince area further south.	Lebanon Continue to work with vulnerable Syrian refugee children and their families, as we take on heart-breaking cases referred to us by the courts, mainly traumatised children whose parent/s are in prison.
Peru Launch a family justice centre in Andahuaylas, a remote region of the Peruvian Andes, which is a hotspot area for violence against women and children.	Guatemala Increase our capacity to pursue justice and provide care for child victims of sexual assault, especially in a hotspot region called Escuintla. Look to apply this model in Zambia and Peru.
Dominican Republic Introduce a new 'Job Skills' programme to help incredibly vulnerable young adults transition into work once they have left one of our secondary schools.	All countries Continue to build capacity and expertise in trauma care throughout our projects. Also, train key partners in trauma care, including churches, schools, and social workers.

As far as the UK goes, we would like to see our fundraising and awareness amongst UK Christians grow considerably. There are three key areas where we will focus:

- Growing awareness about our work with churches and other Christian organisations, especially through online platforms such as Facebook.
- Evolving our website and working on projects that drive new visitors into it.
- Developing further relationships with trusts and grant making foundations.

We will also focus on:

- Encouraging more prayer support for our work within the UK as a whole.
- Working with the trustees to ensure we have excellent and Godly governance.



VALUES AND POLICIES

1. Our values

We are:

- *Faith Based* – As we serve children-in-crisis, we submit to the Lordship of Jesus Christ, depend on the power of the Holy Spirit, accept the authority of the scriptures, and make prayer central to our ministry.
- *Action-Oriented* – We follow the example of Jesus Christ. We work to build just societies as we respond with sacrificial love to the world's suffering children.
- *Child-Focused* – We believe children should have opportunity to mature and develop their full potential. We care for the whole child by providing quality programmes that meet their educational, social, physical, spiritual and emotional needs.
- *An International Team* – We co-operate closely with Christians and churches in the countries we operate in to develop culturally relevant, caring communities for children and their families.
- *Committed to Excellence* – We intend to be known for our determined pursuit of quality, the integrity of our relationships, the clarity of our communication, and our accountability with the human and financial resources entrusted to us.
- *Family-Centred* – We believe in the nurturing power of the family. We strengthen existing families so they are empowered to care for their vulnerable children, which may include foster or adoptive families. We also prepare these children to, one day, lead healthy families of their own.
- *Thankful* – We are thankful to be sharing this journey with our gracious God; for being able to partner with the vulnerable from whom we can learn so much; for committed supporters that have a common vision for transformation in this broken world.

2. Investment policy

As a small charity whose aim is primarily to provide funds for the valuable work being undertaken overseas Kids Alive International has, to date, made no investments and at this stage our policy is to pass on as much of the funds raised as possible to support this work.

3. Reserves

In accordance with UK Charity law, Kids Alive International Trustees closely monitor the disbursement of funds and the levels of financial reserves held by the organisation. It is the policy of the Trustees that a reasonable level of financial reserves be maintained that will protect the charity against any dramatic fall in income or unexpected rise in expenditure. As a general principle, the Trustees consider that reserves should be maintained at three months of budgeted expenditure of funds associated with unrestricted income, ie overhead and other costs that cannot be recovered against restricted income.

The UK arm of Kids Alive International has a policy of having 3 months' worth of budgeted UK operating costs in reserve, which we believe is sufficient to give us time to take remedial action or an alternative approach in the event of something unexpected happening.

Between 2023-2025, we will use our reserves to invest in growth activity. In 2023-2025 KAI USA is helping us to fund this activity. We will monitor our free reserves figure closely with them over these years, so we have robust plans in place should we need additional unrestricted funds for whatever reason. At the end of 2023, we had unrestricted and free reserves of £11,257 (2022: £1,851) and £59,554 (2022: £52,294) restricted reserves.

4. Risk management

The Trustees undertake regular and ongoing assessments to monitor the various risks that the organisation faces and have developed risk registers and action plans to mitigate such risks. In

particular, the Trustees have paid particular attention to risks encountered by charities working overseas and have developed processes that help to ensure the appropriate and effective use of funds and the safety and security of personnel, teams and volunteers.

5. Child and Vulnerable Adult Protection

Kids Alive International has zero tolerance for any activity that harms or puts a child in danger and has developed a comprehensive Child and Vulnerable Adult Protection Policy. This, as for all policies, is kept under review to reflect best practice in the UK, which is also reflected in the policies and procedures adopted by the Kids Alive global network. Our Child and Vulnerable Adult Protection Policy can be viewed and downloaded from our website at www.kidsalive.co.uk/safeguarding. Kids Alive International is a member of *thirtyone:eight* (formerly Churches Child Protection Advisory Service) and follows their guidance.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Board of Trustees oversees the work of the Executive Director and staff team. The Trustees delegate responsibility for day-to-day decision-making to the Executive Director who implements the strategy and policies approved by the Board of Trustees, together with operational planning and decision-making.

The Trustees listed on page 3 are those who have served throughout the year or for a shorter period where indicated. The Trust Deed of the charity governs the appointment of Trustees. The Board of Trustees is authorised to appoint new Trustees to fill vacancies arising through resignation or death of an existing Trustee.

The Board of Trustees regularly reviews the skills and experience required to carry out its duties. New Trustees are provided with orientation to the work of Kids Alive International, including a copy of the Trust deed and the organisation's latest accounts and reports. Other induction and training is provided to Trustees as needed, e.g. Charity Commission guidance and approved literature.

The Board of Trustees takes ultimate responsibility for directing the affairs of Kids Alive International and ensuring that the organisation is solvent, well run, and delivers the charitable outcomes for the benefit of the public for which it has been set up.



STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charities SORP.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In addition, the trustees:

- Ensure that the Mission, Vision and Core Values of Kids Alive International are followed.
- Ensure that the organisation complies with Charity Commission requirements, in particular ensuring that the organisation prepares reports on achievements, Annual Returns and accounts.
- Ensure that the organisation does not breach any of the requirements or rules set out in its governing document and that it remains true to the charitable purpose and objects.
- Work with the Executive Director to ensure effective strategic and operational planning for the organisation.
- Ensure that charitable funds and assets are used reasonably and only in furtherance of the charity's objects.
- Oversee the development of operational policies.
- Ensure that the organisation is well led and manages the performance of the Executive Director.
- Avoid undertaking activities that might place funds, assets or reputation at undue risk.
- Enhance the organisation's public relations and fundraising by clearly articulating Kids Alive International's mission, accomplishments and goals to the public.
- Consider obtaining external professional advice on all matters where there may be material risk to the charity, or where Trustees may be in breach of their duties.

The Board met four times in 2023.

Tony Bailey

October 17th 2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2023 which are set out on pages 14 to 24.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the Charity are not required to be audited and are eligible for independent examination, I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Name: R Cadwallader

Address: Milsted Langdon LLP, Motivo House, Yeovil, BA20 2FG

Date: October 28th 2024

Kids Alive International

STATEMENTS OF FINANCIAL ACTIVITIES

For the year ended 31 December 2023

	Notes	Unrestricted General Funds £	Restricted Funds £	Total 2023 £	Unrestricted General Funds £	Restricted Funds £	Total 2022 £
INCOME AND ENDOWMENTS FROM:							
Donations and legacies	1	72,121	74,355	146,476	50,481	79,642	130,123
Charitable activities	2	83,148	129,120	212,268	61,380	89,120	150,500
		_____	_____	_____	_____	_____	_____
TOTAL INCOME		155,269	203,475	358,744	111,861	168,762	280,623
		_____	_____	_____	_____	_____	_____
EXPENDITURE ON:							
Raising funds	3	69,542	-	69,542	55,078	-	55,078
Charitable activities	4	74,095	198,615	272,710	83,257	149,096	232,353
		_____	_____	_____	_____	_____	_____
TOTAL EXPENDITURE		143,637	198,615	342,252	138,335	149,096	287,431
		_____	_____	_____	_____	_____	_____
NET MOVEMENT BEFORE TRANSFERS		11,632	4,860	16,492	(26,474)	19,666	(6,808)
TRANSFERS BETWEEN FUNDS		(2,400)	2,400	-	-	-	-
		_____	_____	_____	_____	_____	_____
NET MOVEMENT IN FUNDS		9,232	7,260	16,492	(26,474)	19,666	(6,808)
FUND BALANCES AT 1 JANUARY 2023		2,547	52,294	54,841	29,021	32,628	61,649
		_____	_____	_____	_____	_____	_____
FUND BALANCES AT 31 DECEMBER 2023	13	11,779	59,554	71,333	2,547	52,294	54,841
		_____	_____	_____	_____	_____	_____

The Statement of Financial Activities has been prepared on the basis that all operations are continuing operations.

All gains and losses have been dealt with in the above statement.

The notes on pages 16-24 form part of these accounts.

Kids Alive International

BALANCE SHEET

For the year ended 31 December 2023

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible assets	10	522	696
CURRENT ASSETS			
Debtors and deferred expenditure	11	14,707	3,781
Cash at bank and in hand		64,805	57,324
		<u>79,512</u>	<u>61,105</u>
CREDITORS: Amounts falling due within one year	12	8,701	6,960
		<u>70,811</u>	<u>54,145</u>
NET CURRENT ASSETS			
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>71,333</u>	<u>54,841</u>
ACCUMULATED FUNDS			
General funds		11,779	2,547
Restricted funds		59,554	52,294
	13	<u>71,333</u>	<u>54,841</u>

The financial statements were approved by the Trustees for issue on October 21st 2024 and signed on their behalf by:

David Morgans Trustee

Tony Bailey Trustee

The notes on pages 16-24 form part of these accounts.

Kids Alive International

ACCOUNTING POLICIES

For the year ended 31 December 2023

Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Kids Alive International meets the definition of a public benefit entity under FRS 102. The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The following accounting policies have been applied consistently in dealing with items, which are considered material to the financial statements.

Exemption from preparing a cash flow statement policy

As allowed by the Charities SORP (FRS 102) the trustees have opted not to include a statement of cash flows due to the size of the charity.

Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the Charity.

Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Foreign exchange

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

Unrestricted funds

General fund: The use of this fund has not been restricted to any particular purpose by the donors or their representatives.

Restricted funds

Restricted funds are those which are required to be used for specific purposes as set out by the donors. These funds are not available for the general use of the charity.

In terms of the donated funds that have restrictions placed on them by the donor, e.g. sponsorship and project funds, that are thus 'Restricted', a proportion of such funds (no greater than 20%) is allocated to the UK-based expenditure (see the 'Expenditure Categories' section below) that facilitates the overseas charitable activity. Management and Governance costs of the charity are funded from general, unrestricted funds.

Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Kids Alive International

ACCOUNTING POLICIES

For the year ended 31 December 2023

Taxation

As a registered charity Kids Alive International is exempt from taxation in respect of income or capital gains to the extent that such income or gains are applied exclusively to charitable purposes. The charity receives no similar exemption for VAT as noted above.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Office equipment	25% reducing balance

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

The charity only holds basic financial instruments as defined in FRS 102. The financial assets and financial liabilities of the charity and their measurement basis are as follows;

Financial assets - trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost. Prepayments are not financial instruments.

Cash at bank - is classified as a basic financial instrument and is measured at face value.

Financial liabilities - trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost. Taxation and social security are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

Expenditure categories

Our expenditure, as with most charities, breaks down into three main categories:

1. Programme expenditure – expenditure on Charitable Activities
2. Fundraising costs
3. Management and governance costs

1. Resources expended on Charitable Activities: These are what we spend on the delivery of programmes and services associated with the charitable objects. They include:

- Money sent to beneficiary programmes in the ministry countries;
- Costs associated with the UK office staff overseeing and monitoring the efficient delivery of child sponsorship, education, advanced education and field project programmes; providing timely and informative feedback to partners, sponsors and supporters as to how their donations have been used; facilitating supporter-beneficiary interactions; communications with partner organisations in the overseas ministry countries; and supporter database administration;

Kids Alive International

ACCOUNTING POLICIES

For the year ended 31 December 2023

- Cost of activities associated with raising awareness and educating the public within the UK (both charitable activities), but not for those situations where we also ask for donations – this would be covered under ‘fundraising’. Thus, visits to schools and theological colleges, and press releases are examples of educating/raising awareness.

2. Fundraising costs: This is what we spend to raise money and includes:

- Printing, publicity, mailing costs, travel expenses and staff time associated with those activities that are fundraising-specific, e.g. campaign appeals, fundraising events, etc.
- Membership subscriptions for on-line fundraising.
- Costs associated with the UK staff receipting donations, making grant applications, administering Gift Aid reclaims and a proportion of the costs of administering the ‘prospective supporter’ database.
- There are some expenses and activities that are hybrid ‘education/fundraising’ in nature, e.g. staff effort in updating the website and social media. For convenience, we allocate such expenditure evenly between the two categories.

3. Management and Governance costs: These include the costs of arrangements associated with general running of the charity, not allocated to specific programme expenditure. The governance costs provide for the governance infrastructure that allows the charity to operate and to produce the necessary information required for public accountability. Governance costs include:

- Accountancy
- Legal matters
- Trustee meeting expenses
- Trustee training
- Reporting to the Charity Commission.

In attributing costs between activity categories, the following principles have been applied:

- (a) Where appropriate, expenditure is allocated directly to an activity cost category.
- (b) Items of expenditure that contributes directly to the output of more than one activity cost category, for example, the cost of a staff member whose time is divided between a fundraising activity and working on a charitable project, are apportioned on a reasonable, justifiable and consistent basis. The executive’s salary is apportioned 50% to charitable expenditure, 25% to fundraising and 25% to Management and support costs.
- (c) For staff who work from home, reasonable travel expenses are paid should they need to travel to the registered office address or to represent the charity elsewhere either in the UK or overseas.



Kids Alive International

ANNUAL REVIEW AND FINANCIAL STATEMENTS

For the year ended 31 December 2023

1 INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Donations and legacies	53,630	92,846	146,476	130,123
Contributions to core funding	18,491	(18,491)	-	-
	<u>72,121</u>	<u>74,355</u>	<u>146,476</u>	<u>130,123</u>

£72,121 (2022 - £50,481) of the income above was attributable to unrestricted funds and £74,355 (2022 - £79,642) attributable to restricted funds.

2 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Grant income	50,868	161,400	212,268	150,500
Contributions to core funding	32,280	(32,280)	-	-
	<u>83,148</u>	<u>129,120</u>	<u>212,268</u>	<u>150,500</u>

£83,148 (2022 - £61,380) of the income above was attributable to unrestricted funds and £129,120 (2022 - £89,120) attributable to restricted funds. £46,246 of the unrestricted income can be attributed to a payment made by our USA partner to fund UK-based staff to apply for global funding opportunities (see note 17 below for details).

3 EXPENDITURE ON RAISING FUNDS

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Fundraising costs	8,139	8,139	42,578
Staff costs	61,403	61,403	12,500
	<u>69,542</u>	<u>69,542</u>	<u>55,078</u>

All of the expenditure above was attributable to unrestricted funds in 2023 and 2022.

Kids Alive International

ANNUAL REVIEW AND FINANCIAL STATEMENTS

For the year ended 31 December 2023

4 EXPENDITURE ON CHARITABLE ACTIVITIES

		Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Programme expenditure		28,559	198,615	227,174	188,553
Support costs	(note 5)	40,861	-	40,861	40,200
Governance costs	(note 5)	4,675	-	4,675	3,600
		<u>74,095</u>	<u>198,615</u>	<u>272,710</u>	<u>232,353</u>

£74,095 (2022 - £83,257) of the expenditure above was attributable to unrestricted funds and £198,615 (2022 - £149,096) attributable to restricted funds.

PROGRAMME EXPENDITURE

		Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
<i>Programme expenditure by country</i>					
Kenya		-	49,971	49,971	24,253
Lebanon		-	69,267	69,267	22,585
Zambia		-	40,654	40,654	83,802
Sudan and South Sudan		-	-	-	693
Dominican Republic		-	-	-	127
Guatemala		-	17,188	17,188	11,235
Haiti		-	7,780	7,780	817
Peru		-	8,167	8,167	4,436
Romania		-	-	-	486
Non country specific		-	2,106	2,106	662
Staff salaries for field management*		28,559	-	28,559	31,894
Overseas travel		-	3,482	3,482	7,563
		<u>28,559</u>	<u>198,615</u>	<u>227,174</u>	<u>188,553</u>

5 ANALYSIS OF GOVERNANCE AND SUPPORT COSTS

CHARITABLE ACTIVITIES EXPENDITURE

		Unrestricted funds General £	Total 2023 £	Total 2022 £
	Basis of allocation			
Staff costs	As per activity	28,572	28,572	19,395
Office expenses	As per activity	10,589	10,589	17,445
Other fees paid to accountant	As per activity	1,700	1,700	3,360
		<u>40,861</u>	<u>40,861</u>	<u>40,200</u>

Kids Alive International

ANNUAL REVIEW AND FINANCIAL STATEMENTS

For the year ended 31 December 2023

GOVERNANCE COSTS

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Independent Examiner's remuneration	4,675	4,675	3,600
	<u>4,675</u>	<u>4,675</u>	<u>3,600</u>

6	NET INCOME FOR THE YEAR	2023 £	2022 £
	Net income is stated after charging:		
	Independent Examiner's remuneration - examination	4,020	3,600
	Independent Examiner's remuneration – other services	655	2,160
	Other accountancy services	1,700	1,200
	Depreciation -office equipment	174	-
		<u></u>	<u></u>
7	STAFF COSTS	2023 £	2022 £
	Executive Directors' salaries*	54,000	50,000
	Staffing team salaries*	57,111	10,958
	Social Security costs	5,271	1,397
	Pension costs	2,152	1,434
		<u>118,534</u>	<u>63,789</u>

The monthly average number of persons (including senior management/leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023 No	2022 No
Average number of persons employed	<u>4</u>	<u>2</u>
Higher paid employees		
£60,001-£70,000	<u>1</u>	<u>1</u>

The total employee benefits of the key management personnel of the charity were £61,158 (2022-£58,946). Key management is used to describe the trustees and senior management of the charity.

*Items of expenditure that contribute directly to the output of more than one activity cost category, for example, the cost of a staff member whose time is divided between a fundraising activity and working on a charitable project, are apportioned on a reasonable, justifiable and consistent basis. The executive's salary is apportioned 50% to charitable expenditure, 25% to fundraising and 25% to Management and support costs.

The charity operated a defined contribution scheme for all employees under the Government's auto-enrolment scheme.

Kids Alive International

ANNUAL REVIEW AND FINANCIAL STATEMENTS

For the year ended 31 December 2023

8 TRUSTEES REMUNERATION AND EXPENSES

During the year the charity made the following transaction with trustees:

1 trustee (2022: 1) was reimbursed £2,074.78 (2022: £1,621) for travel expenses for a trip to visit our projects in Kenya.

No trustees have received any other benefits or remuneration during the year except disclosed above.

9 VOLUNTARY HELP AND DONATIONS

On occasions and when the need arises, the charity also engages with volunteers who assist with various fundraising, publicity and awareness activities. During the year, one volunteer contributed approximately 10 hours. For the purposes of these accounts no value has been attached to this.

Included within voluntary income are donations in kind totalling £nil (2022: £nil).

10 TANGIBLE FIXED ASSETS

	OFFICE EQUIPMENT £	TOTAL £
COST		
At 1 January 2023	696	696
Additions	-	-
At 31 December 2023	<u>696</u>	<u>696</u>
DEPRECIATION		
At 1 January 2023	-	-
Charge for the year	<u>174</u>	<u>174</u>
At 31 December 2023	<u>174</u>	<u>174</u>
CARRYING AMOUNT		
At 31 December 2023	<u>522</u>	<u>522</u>
At 31 December 2022	<u>696</u>	<u>696</u>

11 DEBTORS

	2023 £	2022 £
Due within one year:		
Sundry debtors - GiftAid	<u>14,707</u>	<u>3,781</u>

12 CREDITORS: Amounts falling due within one year

	2023 £	2022 £
Social security	3,276	3,360
Accruals	<u>5,425</u>	<u>3,600</u>
	<u>8,701</u>	<u>6,960</u>

Kids Alive International

ANNUAL REVIEW AND FINANCIAL STATEMENTS

For the year ended 31 December 2023

13 FUNDS

	<i>1 January 2023</i>	<i>Received in the year</i>	<i>Utilised /Realised</i>	<i>Transfers between funds</i>	<i>31 December 2023</i>
UNRESTRICTED FUNDS					
GENERAL					
Unrestricted income fund	2,547	155,269	(143,637)	(2,400)	11,779
RESTRICTED FUNDS					
Kenya	15,125	49,245	(49,971)	-	14,399
Lebanon	21,119	66,891	(69,267)	-	18,743
Zambia	6,624	53,916	(40,654)	-	19,886
Sudan and South Sudan	-	-	-	-	-
Dominican Republic	468	392	-	-	860
Guatemala	4,695	14,581	(17,188)	-	2,088
Haiti	1,428	7,488	(7,780)	-	1,136
Peru	-	10,609	(8,167)	-	2,442
Romania	-	-	-	-	-
Non country specific	2,835	353	(5,588)	2,400	-
TOTAL RESTRICTED FUNDS	52,294	203,475	(198,615)	2,400	59,554
TOTAL FUNDS	54,841	358,744	(342,252)	-	71,333

	<i>1 January 2022</i>	<i>Received in the year</i>	<i>Utilised /Realised</i>	<i>Transfers between funds</i>	<i>31 December 2022</i>
UNRESTRICTED FUNDS					
GENERAL					
Unrestricted income fund	29,021	111,861	(138,335)	-	2,547
RESTRICTED FUNDS					
Kenya	17,796	21,582	(24,253)	-	15,125
Lebanon	(7,414)	51,118	(22,585)	-	21,119
Zambia	12,562	77,864	(83,802)	-	6,624
Sudan and South Sudan	693	-	(693)	-	-
Dominican Republic	211	384	(127)	-	468
Guatemala	4,538	11,392	(11,235)	-	4,695
Haiti	535	1,710	(817)	-	1,428
Peru	164	4,272	(4,436)	-	-
Romania	486	-	(486)	-	-
Non country specific	3,057	440	(662)	-	2,835
TOTAL RESTRICTED FUNDS	32,628	168,762	(149,096)	-	52,294
TOTAL FUNDS	61,649	280,623	(287,431)	-	54,841

Kids Alive International

ANNUAL REVIEW AND FINANCIAL STATEMENTS

For the year ended 31 December 2023

Donors may make restrictions based on particular projects and individuals and details of these restrictions are fully maintained by the charity. For the purpose of these accounts these funds have been disclosed on a country by country basis.

14 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	<i>Fixed Assets</i>	<i>Net current Assets</i>	<i>Total 2023</i>	<i>Total 2022</i>
		<i>£</i>	<i>£</i>	<i>£</i>
Unrestricted general fund	522	11,257	11,779	2,547
Restricted funds	-	59,554	59,554	52,294
	<u>522</u>	<u>70,811</u>	<u>71,333</u>	<u>54,841</u>

15 CAPITAL COMMITMENTS

There were no capital commitments as at 31 December 2023.

16 RELATED PARTY TRANSACTIONS

During the year the charity made the following related party transactions:

KIDS ALIVE INTERNATIONAL US

£192,132 (2022: £146,850) was paid to Kids Alive International US during the year for contributions towards charitable projects overseas. At the balance sheet date the amount due to/from Kids Alive International US was £Nil (2022: £Nil).

KIDS ALIVE INTERNATIONAL (UK) Ltd

During the year, the charity paid a £13 (2022: £13) Companies House Web Filing Fee on behalf of Kids Alive International (UK) Ltd. Tony Bailey is a director at Kids Alive International (UK) Ltd. At the balance sheet date, the amount due to/from Kids Alive International (UK) Ltd was £Nil (2022: £Nil).

17 PAYMENT FROM KIDS ALIVE USA (KAI USA) TO SUPPORT THE UK OFFICE (KAI UK) APPLYING FOR FUNDS ON THEIR BEHALF

- KAI UK has specific expertise in applying for grants and institutional funding.
- As such KAI USA made an unrestricted donation to KAI UK of £46,246 to set up a global 'Trusts and Foundations Unit' and use UK-based staff to apply for funding from international funders (including USA-based trusts and foundations) on their behalf, income from which would be paid directly to KAI USA.
- KAI UK incurred staff costs of £46,246 to implement this.
- This unit made 32 funding applications worth \$1,500,000, resulting in awards of over \$120,000

KIDS ALIVE INTERNATIONAL

England & Wales - Charity number 1140641

Accounts



Kids Alive International

Postal address: Kids Alive International, PO Box 1529, Stamford, PE2 2YD
Registered address: Kids Alive International, 60 Gray's Inn Road, London WC1X 8LU
Telephone: 07873 550968 | Registered Charity: 1140641 (England & Wales)
Website: www.kidsalive.co.uk

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“Learn to do right; seek justice. Defend the oppressed. Take up the cause of the fatherless; plead the case of the widow.” Isaiah 1: 17

LEGAL AND ADMINISTRATIVE DETAILS

TRUSTEES	Mr Tony Bailey (Chair) Mr Alan Gillard (resigned July 14th 2022) Mr Jeremy Kingston Mrs Ruth Henningham (resigned December 15th 2022) Mr Benjamin Downing Mr David Morgans Mr Stephen Butler (appointed March 17th 2022)
MAIN CONTACT	Mr Tim Hunt (Executive Director)
CHARITY ADDRESS	Kids Alive International 60 Gray's Inn Road London WC1X 8LU
TELEPHONE	07873 550968
EMAIL	contact@kidsalive.org
WEBSITE	www.kidsalive.co.uk
REGISTERED CHARITY NUMBER	1140641 (England & Wales)
ADDITIONAL WORKING NAMES	Dar El Awlad School Kids Alive International (UK)
INDEPENDENT EXAMINER	Milsted Langdon Chartered Accountants Motivo House Alvington Yeovil Somerset BA20 2FG
BANKERS	National Westminster Bank 2 Hendford Yeovil Somerset BA20 1TN



The Trustees submit their report and the financial statements of Kids Alive International for the year ended 31 December 2022 and confirm that they comply with the requirements of the Charities Act 2011, the trust deed and the Charities SORP (FRS 102). Please note that until October 1st 2021 Kids Alive International was called Hope for Kids International.

OUR AIMS

Kids Alive International is constituted by a Trust Deed dated 15th January 2011. Its objects are:

1. The relief and prevention of poverty in any part of the world, impacted by natural disaster, war, trouble or catastrophe, in particular but not exclusively by:

- Providing residential care for abandoned, abused and/or neglected children that have no other alternative means of support, as well as children referred to us by local courts in certain countries who have been victims of sexual assault;
- Assisting vulnerable children and their families and communities by providing access to, and/or development of health care, education and other activities that benefit communities;
- Supporting them in ways that will enable them to generate a sustainable income and become self-sufficient.



2. To advance the education of the public regarding the nature, causes and effects of poverty, particularly for orphans and vulnerable children and their families, and how appropriate solutions can be found and applied.

3. The advancement of the Christian faith in particular but not exclusively by actively following the call of the Bible to care for the needs of the poor and promoting the engagement of the Church to provide help to orphans and vulnerable children and their families.

Whilst we are a Christian organisation, we serve children and their families of any or no faith. All projects serve non-Christian children and their families and in some cases these make up the majority of the children we serve.

The Trustees have had due regard to the Charity Commission's guidance on public benefit when reviewing the charity's aims, objectives and activities, when planning future activities and when considering how these activities will achieve Kids Alive's charitable purposes (set out above) and are content that Kids Alive continues to meet its public benefit duty.

OUR STRATEGY AND HOW WE WORK

Our strategy

Kids Alive International is the UK-based partner of the Kids Alive International global family of charities. With a base in the USA, the organisation exists to serve vulnerable children and where possible strengthen families throughout the world. Kids Alive oversees approximately 40 projects in seven developing countries, which in turn are implemented by affiliated Kids Alive partners in the respective country. These countries include Zambia, Kenya, Lebanon, Dominican Republic, Guatemala, Haiti and Peru.

To achieve its objectives, Kids Alive International's strategy is to raise funds and awareness for these projects in the UK, with particular emphasis amongst trusts and foundations, major donors, churches and interested individuals.



Some of the children we serve

We specifically target the most vulnerable children in the countries where we work and provide a unique model of all round loving care for each and every one of them, as if they are our own. Here are some examples of the children we serve.	In Guatemala, the worst cases of child sexual assault are referred to us by the courts. Traumatized girls as young as 5 come into our custody where we love and care them for a season, as well as seek justice.
In Lebanon, we care for impoverished and traumatised Syrian refugee children and their families, most of whom live in desperate conditions in a country where they are not welcome.	In Kenya, we care for orphaned impoverished children who have no choice but to work long, mind-dumbing hours in the dangerous quarries of Karundas.
In Peru our work includes remote jungle areas where impoverished children are often victims of sexual and physical violence, with no recourse to justice or care.	In Zambia, we care for children who are raised in terrible prison conditions through no fault of their own, including toddlers, babies, and unaccompanied refugees.

How we work – our unique holistic model of care

Our unique all round model of care hinges on four main goals that we have for each and every child in our care.

- i. To enjoy a vibrant, life-changing relationship with God.
- ii. To experience emotional and physical well-being.
- iii. To be equipped for a life of independence and service.
- iv. To live in family and community, free of fear and violence.



To achieve these goals, we have a wide range of all round holistic interventions. Here are just some of them:

Christian input. Most of our projects have some sort of Christian element. It is such a joy to see children and their families in our care come to know the Lord.

Education is undoubtedly one of the best tools to get kids out of poverty. We provide an education plan for all the children in our care, as well as actually owning and running a number of schools.

Justice. Where a child has been abused, we will often seek justice in the law courts, which not only brings about long-term change, but also helps with the child's healing process.

Whatever else it takes. Food, life skills, fostering, mentoring, independent living programmes (to help young adults transition to adulthood), livelihood support programmes, etc - whatever it takes to achieve our four global goals, we will do it!

Trauma care. Just about all of the children in our care have suffered trauma of some sort. Our programmes are designed to identify signs of trauma and come up with a plan to deal with it.

Family strengthening. We believe all children are best cared for in a safe loving family, even if they sometimes have to stay with us for a short period of time for their own safety.

Systems change. We also advocate with local authorities, communities and governments, to encourage and empower them to better serve the vulnerable children in their county.



REVIEW OF ACTIVITIES AND ACHIEVEMENTS

1. Reaching the "hardest kids in the hardest places"

The Kids Alive family has been serving some of the world's most vulnerable children for over 100 years now. In 2022 we felt God's calling to focus even more on "the hardest kids in the hardest places" and to evolve our projects to have an impact on the even more vulnerable. Child victims of sexual assault and child marriage. Babies and toddlers raised in prisons. The traumatised. The abandoned. Orphans. Refugees. The impoverished.

2. Some of the highlights

Thanks to the remarkable generosity and kindness of our supporters, in 2022 we were able to fund a wide range of projects and initiatives to enable us to fulfil our ministry. Here is a selection of some of them.

Kenya: Laptops for students  Our supporters helped us fund over 15 laptops for impoverished young Kenyan adults, as they progressed from our care to further education. A real blessing and confidence-booster for them.	Zambia: Launch Care & Justice  This far-reaching project addresses the tragic endemic issue of child sexual abuse in Zambia, providing both Care and Justice for the victims. Our supporters funded a pilot project to start in 2023.	Peru: Family mentorship  We were very proud to support this programme, connecting loving families to abused and abandoned children who do not have one. We are praying that they will lead to long-term foster placements.
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Global: Trauma care for the children  A number of our supporters help us to fund specialist care for traumatised children, including victims of sexual abuse. This is now being applied in a number of our other projects.	Lebanon: A refurbished centre for the mums  Our Lebanon family strengthening project for vulnerable refugees and their families has gone from strength to strength, including one kind supporter funding a centre for them to meet.	Zambia: Toilets and showers at our school  Our supporters have also funded a new shower and toilet block – with running water! Lack of hygiene facilities is cited as main reason why 44% of Zambian girls drop out of school.
Zambia: Babies and toddlers in prison  Our supporters have also helped us to fund the early stages of some exciting new projects, including a ministry to serve under 4s who are brought up in prison, as well as vulnerable street girls and victims of sexual assault.	Lebanon: More care for vulnerable Syrian refugees  Despite things being really tough for the most marginalised refugees in this troubled country, our supporters have enabled us to continue to provide an education, family support, trauma care, life skills, and more to hundreds of the most vulnerable children there.	Guatemala: justice for child victims of sexual assault  Not only do we care for child victims of sexual assault in Guatemala, but we also seek to get justice for them. Our supporters kindly funded a solicitor to help us do this.

“He heals the broken-hearted and binds up their wounds.” Psalm 147:3 (NIV)

3. Fundraising and awareness-building here in the UK

- We were so grateful for our many supporters who kindly gave over £280,000 to us in 2022.
- Donations were given to us by our kind supporters, including 100 child sponsors, 34 site supporters, 200 other donors, as well as six church partners and some generous donations from trusts and foundations.
- We are also extremely grateful for the prayer support we have received from many of our supporters.
- We were also thrilled to have over 4,000 Facebook users sign our petitions.

4. Financial review

During the year, we received £130,123 (2021: £177,930) from donations and £150,500 (2021: £94,500) from grants. The primary use of our funds was to fund charitable projects overseas and we spent £188,553 (2021 - £191,418) on programme expenditure this year.

Overall there was a net deficit of £6,808 (2021: deficit £16,368).

OUR FUTURE PLANS

Over the next few years, Kids Alive International would like to see its fundraising and awareness amongst UK Christians grow considerably. There are three key areas where we will focus:

- Growing awareness about our work with churches and other Christian organisations, especially through online platforms such as Facebook.
- Evolving our website and working on projects that drive new visitors into it.
- Increasing our applications with trusts and grant making foundations.

We will also focus on:

- Encouraging more prayer support for our work within the UK as a whole.
- Working with the trustees to ensure we have excellent and Godly governance.

We are also delighted to announce that in 2023 we will be piloting an exciting new initiative to raise funds for KAI globally through a central UK-based trusts and foundations unit. We are grateful for our colleagues in the USA for helping us to fund this initiative.

VALUES AND POLICIES

1. Our values

We are:

- *Faith Based* – As we serve children-in-crisis, we submit to the Lordship of Jesus Christ, depend on the power of the Holy Spirit, accept the authority of the scriptures, and make prayer central to our ministry.
- *Action-Oriented* – We follow the example of Jesus Christ. We work to build just societies as we respond with sacrificial love to the world's suffering children.
- *Child-Focused* – We believe children should have opportunity to mature and develop their full potential. We care for the whole child by providing quality programmes that meet their educational, social, physical, spiritual and emotional needs.
- *An International Team* – We co-operate closely with Christians and churches in the countries we operate in to develop culturally relevant, caring communities for children and their families.
- *Committed to Excellence* – We intend to be known for our determined pursuit of quality, the integrity of our relationships, the clarity of our communication, and our accountability with the human and financial resources entrusted to us.
- *Family-Centred* – We believe in the nurturing power of the family. We strengthen existing families so they are empowered to care for their vulnerable children, which may include foster or adoptive families. We also prepare these children to, one day, lead healthy families of their own.
- *Thankful* – We are thankful to be sharing this journey with our gracious God; for being able to partner with the vulnerable from whom we can learn so much; for committed supporters that have a common vision for transformation in this broken world.

2. Investment policy

As a small charity whose aim is primarily to provide funds for the valuable work being undertaken overseas Kids Alive International has, to date, made no investments and at this stage our policy is to pass on as much of the funds raised as possible to support this work.

3. Reserves

In accordance with UK Charity law, Kids Alive International Trustees closely monitor the disbursement of funds and the levels of financial reserves held by the organisation. It is the policy of the Trustees that a reasonable level of financial reserves be maintained that will protect the charity against any dramatic

fall in income or unexpected rise in expenditure. As a general principle, the Trustees consider that reserves should be maintained at three months of budgeted expenditure of funds associated with unrestricted income, ie overhead and other costs that cannot be recovered against restricted income.

The UK arm of Kids Alive International has a policy of having 3 months' worth of budgeted UK operating costs in reserve, which we believe is sufficient to give us time to take remedial action or an alternative approach in the event of something unexpected happening.

Between 2022-2025, we will use our reserves to invest in growth activity. In 2023-2025 KAI USA is helping us to fund this activity. We will monitor our free reserves figure closely with them over these years, so we have robust plans in place should we need additional unrestricted funds for whatever reason. At the end of 2022, we had unrestricted and free reserves of £2,547 (2021: £29,021) and £52,294 (2021: £32,628) restricted reserves.

4. Risk management

The Trustees undertake regular and ongoing assessments to monitor the various risks that the organisation faces and have developed risk registers and action plans to mitigate such risks. In particular, the Trustees have paid particular attention to risks encountered by charities working overseas and have developed processes that help to ensure the appropriate and effective use of funds and the safety and security of personnel, teams and volunteers.

5. Child and Vulnerable Adult Protection

Kids Alive International has zero tolerance for any activity that harms or puts a child in danger and has developed a comprehensive Child and Vulnerable Adult Protection Policy. This, as for all policies, is kept under review to reflect best practice in the UK, which is also reflected in the policies and procedures adopted by the Kids Alive global network. Our Child and Vulnerable Adult Protection Policy can be viewed and downloaded from our website at www.kidsalive.co.uk/safeguarding. Kids Alive International is a member of *thirtyone:eight* (formerly Churches Child Protection Advisory Service) and follows their guidance.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Board of Trustees oversees the work of the Executive Director and staff team. The Trustees delegate responsibility for day-to-day decision-making to the Executive Director who implements the strategy and policies approved by the Board of Trustees, together with operational planning and decision-making.

The Trustees listed on page 3 are those who have served throughout the year or for a shorter period where indicated. The Trust Deed of the charity governs the appointment of Trustees. The Board of Trustees is authorised to appoint new Trustees to fill vacancies arising through resignation or death of an existing Trustee.

The Board of Trustees regularly reviews the skills and experience required to carry out its duties. New Trustees are provided with orientation to the work of Kids Alive International, including a copy of the Trust deed and the organisation's latest accounts and reports. Other induction and training is provided to Trustees as needed, e.g. Charity Commission guidance and approved literature.

The Board of Trustees takes ultimate responsibility for directing the affairs of Kids Alive International and ensuring that the organisation is solvent, well run, and delivers the charitable outcomes for the benefit of the public for which it has been set up.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In addition, the trustees:

- Ensure that the Mission, Vision and Core Values of Kids Alive International are followed.
- Ensure that the organisation complies with Charity Commission requirements, in particular ensuring that the organisation prepares reports on achievements, Annual Returns and accounts.
- Ensure that the organisation does not breach any of the requirements or rules set out in its governing document and that it remains true to the charitable purpose and objects.
- Work with the Executive Director to ensure effective strategic and operational planning for the organisation.
- Ensure that charitable funds and assets are used reasonably and only in furtherance of the charity's objects.
- Oversee the development of operational policies.
- Ensure that the organisation is well led and manages the performance of the Executive Director.
- Avoid undertaking activities that might place funds, assets or reputation at undue risk.
- Enhance the organisation's public relations and fundraising by clearly articulating Kids Alive International's mission, accomplishments and goals to the public.
- Consider obtaining external professional advice on all matters where there may be material risk to the charity, or where Trustees may be in breach of their duties.

The Board met four times in 2022, with one of these meetings taking place online.

Tony Bailey,
Chairman

25 October 2023

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2022 which are set out on pages 12 to 22.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the Charity are not required to be audited and are eligible for independent examination, I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Name: G J Freeman ACA

Address: Milsted Langdon LLP, Motivo House, Yeovil, BA20 2FG

Date: 26 October 2023

Kids Alive International

STATEMENTS OF FINANCIAL ACTIVITIES

For the year ended 31 December 2022

	Notes	Unrestricted General Funds £	Restricted Funds £	Total 2022 £	Unrestricted General Funds £	Restricted Funds £	Total 2021 £
INCOME AND ENDOWMENTS FROM:							
Donations and legacies	1	50,481	79,642	130,123	83,944	93,986	177,930
Charitable activities	2	61,380	89,120	150,500	32,900	61,600	94,500
		_____	_____	_____	_____	_____	_____
TOTAL INCOME		111,861	168,762	280,623	116,844	155,586	272,430
		_____	_____	_____	_____	_____	_____
EXPENDITURE ON:							
Raising funds	3	55,078	-	55,078	61,995	-	61,995
Charitable activities	4	83,257	149,096	232,353	65,561	161,242	226,803
		_____	_____	_____	_____	_____	_____
TOTAL EXPENDITURE		138,335	149,096	287,431	127,556	161,242	288,798
		_____	_____	_____	_____	_____	_____
NET MOVEMENT BEFORE TRANSFERS		(26,474)	19,666	(6,808)	(10,712)	(5,656)	(16,368)
TRANSFERS BETWEEN FUNDS		-	-	-	-	-	-
		_____	_____	_____	_____	_____	_____
NET MOVEMENT IN FUNDS		(26,474)	19,666	(6,808)	(10,712)	(5,656)	(16,368)
FUND BALANCES AT 1 JANUARY 2022		29,021	32,628	61,649	39,733	38,284	78,017
		_____	_____	_____	_____	_____	_____
FUND BALANCES AT 31 DECEMBER 2022	13	2,547	52,294	54,841	29,021	32,628	61,649
		_____	_____	_____	_____	_____	_____

The Statement of Financial Activities has been prepared on the basis that all operations are continuing operations.

All gains and losses have been dealt with in the above statement.

The notes on pages 14-22 form part of these accounts.

Kids Alive International

BALANCE SHEET

For the year ended 31 December 2022

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible assets	10	696	-
CURRENT ASSETS			
Debtors and deferred expenditure	11	3,781	8,750
Cash at bank and in hand		57,324	89,565
		<u>61,105</u>	<u>98,315</u>
CREDITORS: Amounts falling due within one year	12	6,960	36,666
		<u>54,841</u>	<u>61,649</u>
NET CURRENT ASSETS			
		<u>54,841</u>	<u>61,649</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>54,841</u>	<u>61,649</u>
ACCUMULATED FUNDS			
General funds		2,547	29,021
Restricted funds		52,294	32,628
		<u>54,841</u>	<u>61,649</u>
	13	<u>54,841</u>	<u>61,649</u>

The financial statements were approved by the Trustees for issue on 24 October 2023 and signed on their behalf by:

David Morgans Trustee

Tony Bailey Trustee

The notes on pages 14 to 22 form part of these accounts.

Kids Alive International

ACCOUNTING POLICIES

For the year ended 31 December 2022

Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Kids Alive International meets the definition of a public benefit entity under FRS 102. The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The following accounting policies have been applied consistently in dealing with items, which are considered material to the financial statements.

Exemption from preparing a cash flow statement policy

As allowed by the Charities SORP (FRS 102) the trustees have opted not to include a statement of cash flows due to the size of the charity.

Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the Charity.

Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Foreign exchange

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

Unrestricted funds

General fund: The use of this fund has not been restricted to any particular purpose by the donors or their representatives.

Restricted funds

Restricted funds are those which are required to be used for specific purposes as set out by the donors. These funds are not available for the general use of the charity.

In terms of the donated funds that have restrictions placed on them by the donor, e.g. sponsorship and project funds, that are thus 'Restricted', a proportion of such funds (no greater than 20%) is allocated to the UK-based expenditure (see the 'Expenditure Categories' section below) that facilitates the overseas charitable activity. Management and Governance costs of the charity are funded from general, unrestricted funds.

Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Kids Alive International

ACCOUNTING POLICIES

For the year ended 31 December 2022

Taxation

As a registered charity Kids Alive International is exempt from taxation in respect of income or capital gains to the extent that such income or gains are applied exclusively to charitable purposes. The charity receives no similar exemption for VAT as noted above.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Office equipment	25% reducing balance

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

The charity only holds basic financial instruments as defined in FRS 102. The financial assets and financial liabilities of the charity and their measurement basis are as follows;

Financial assets - trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost. Prepayments are not financial instruments.

Cash at bank - is classified as a basic financial instrument and is measured at face value.

Financial liabilities - trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost. Taxation and social security are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

Expenditure categories

Our expenditure, as with most charities, breaks down into three main categories:

1. Programme expenditure – expenditure on Charitable Activities
2. Fundraising costs
3. Management and governance costs

1. Resources expended on Charitable Activities: These are what we spend on the delivery of programmes and services associated with the charitable objects. They include:

- Money sent to beneficiary programmes in the ministry countries;
- Costs associated with the UK office staff overseeing and monitoring the efficient delivery of child sponsorship, education, advanced education and field project programmes; providing timely and informative feedback to partners, sponsors and supporters as to how their donations have been used; facilitating supporter-beneficiary interactions; communications with partner organisations in the overseas ministry countries; and supporter database administration;

Kids Alive International

ACCOUNTING POLICIES

For the year ended 31 December 2022

- Cost of activities associated with raising awareness and educating the public within the UK (both charitable activities), but not for those situations where we also ask for donations – this would be covered under ‘fundraising’. Thus, visits to schools and theological colleges, and press releases are examples of educating/raising awareness.

2. Fundraising costs: This is what we spend to raise money and includes:

- Printing, publicity, mailing costs, travel expenses and staff time associated with those activities that are fundraising-specific, e.g. campaign appeals, fundraising events, etc.
- Membership subscriptions for on-line fundraising.
- Costs associated with the UK staff receipting donations, making grant applications, administering Gift Aid reclaims and a proportion of the costs of administering the ‘prospective supporter’ database. There are some expenses and activities that are hybrid ‘education /fundraising’ in nature, e.g. staff effort in updating the website and social media. For convenience, we allocate such expenditure evenly between the two categories.
- Paying the cost of a freelance specialist to assist the Executive Director in applying for funding and managing relationships with trusts and foundations.

3. Management and Governance costs: These include the costs of arrangements associated with general running of the charity, not allocated to specific programme expenditure. The governance costs provide for the governance infrastructure that allows the charity to operate and to produce the necessary information required for public accountability. Governance costs include:

- Accountancy
- Legal matters
- Trustee meeting expenses
- Trustee training
- Reporting to the Charity Commission.

In attributing costs between activity categories, the following principles have been applied:

- (a) Where appropriate, expenditure is allocated directly to an activity cost category.
- (b) Items of expenditure that contributes directly to the output of more than one activity cost category, for example, the cost of a staff member whose time is divided between a fundraising activity and working on a charitable project, are apportioned on a reasonable, justifiable and consistent basis. The executive’s salary is apportioned 50% to charitable expenditure, 25% to fundraising and 25% to Management and support costs.
- (c) For staff who work from home, reasonable travel expenses are paid should they need to travel to the registered office address or to represent the charity elsewhere either in the UK or overseas.



Kids Alive International

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For the year ended 31 December 2022

1 INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Donations and legacies	30,570	99,553	130,123	177,930
Contributions to core funding	19,911	(19,911)	-	-
	<u>50,481</u>	<u>79,642</u>	<u>130,123</u>	<u>177,930</u>

£50,481 (2021 - £83,944) of the income above was attributable to unrestricted funds and £79,642 (2021 - £93,986) attributable to restricted funds.

2 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Grant income	39,100	111,400	150,500	94,500
Contributions to core funding	22,280	(22,280)	-	-
	<u>61,380</u>	<u>89,120</u>	<u>150,500</u>	<u>94,500</u>

£61,380 (2021 - £32,900) of the income above was attributable to unrestricted funds and £89,120 (2021 - £61,600) attributable to restricted funds.

3 EXPENDITURE ON RAISING FUNDS

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Fundraising costs	42,578	42,578	44,063
Staff costs	12,500	12,500	17,932
	<u>55,078</u>	<u>55,078</u>	<u>61,995</u>

All of the expenditure above was attributable to unrestricted funds in 2022 and 2021.

4 EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Programme expenditure	39,457	149,096	188,553	191,418
Support costs (note 5)	40,200	-	40,200	32,901
Governance costs (note 5)	3,600	-	3,600	2,484
	<u>83,257</u>	<u>149,096</u>	<u>232,353</u>	<u>226,803</u>

Kids Alive International

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For the year ended 31 December 2022

EXPENDITURE ON CHARITABLE ACTIVITIES (CONTINUED)

£83,257 (2021 - £65,561) of the expenditure above was attributable to unrestricted funds and £149,096 (2021 - £161,242) attributable to restricted funds.

PROGRAMME EXPENDITURE

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
<i>Programme expenditure by country</i>				
Kenya	-	24,253	24,253	22,449
Lebanon	-	22,585	22,585	86,887
Zambia	-	83,802	83,802	23,451
Sudan and South Sudan	-	693	693	3,586
Dominican Republic	-	127	127	581
Guatemala	-	11,235	11,235	16,173
Haiti	-	817	817	1,384
Peru	-	4,436	4,436	564
Romania	-	486	486	2,748
Non country specific	-	662	662	3,420
Staff salaries for field management*	31,894	-	31,894	30,176
Overseas travel	7,563	-	7,563	-
	<u>39,457</u>	<u>149,096</u>	<u>188,553</u>	<u>191,418</u>

5 ANALYSIS OF GOVERNANCE AND SUPPORT COSTS

CHARITABLE ACTIVITIES EXPENDITURE

		Unrestricted funds General £	Total 2022 £	Total 2021 £
	Basis of allocation			
Staff costs	As per activity	19,395	19,395	15,088
Office expenses	As per activity	17,445	17,445	16,800
Other fees paid to accountant	As per activity	3,360	3,360	1,013
		<u>40,200</u>	<u>40,200</u>	<u>32,901</u>

GOVERNANCE COSTS

		Unrestricted funds General £	Total 2022 £	Total 2021 £
Independent Examiner's remuneration		3,600	3,600	350
Legal costs		-	-	2,134
		<u>3,600</u>	<u>3,600</u>	<u>2,484</u>

Kids Alive International

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For the year ended 31 December 2022

6	NET INCOME FOR THE YEAR	2022	2021
		£	£
	Net income is stated after charging:		
	Independent Examiner's remuneration - examination	3,600	350
	Independent Examiner's remuneration – other services	2,160	1,013
	Other accountancy services	1,200	-
		<u> </u>	<u> </u>
7	STAFF COSTS	2022	2021
		£	£
	Executive Directors' salaries*	50,000	50,000
	Staffing team salaries*	10,958	7,637
	Social Security costs	1,397	1,684
	Pension costs	1,434	1,313
		<u> </u>	<u> </u>
		<u>63,789</u>	<u>60,634</u>

The monthly average number of persons (including senior management/leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2022	2021
	No	No
Average number of persons employed	<u>2</u>	<u>2</u>

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £58,946 (2021: £58,946). Key management is used to describe the trustees and senior management of the charity.

*Items of expenditure that contribute directly to the output of more than one activity cost category, for example, the cost of a staff member whose time is divided between a fundraising activity and working on a charitable project, are apportioned on a reasonable, justifiable and consistent basis. The executive's salary is apportioned 50% to charitable expenditure, 25% to fundraising and 25% to Management and support costs.

The charity operated a defined contribution scheme for all employees under the Government's auto-enrolment scheme.

8 TRUSTEES REMUNERATION AND EXPENSES

During the year the charity made the following transactions with trustees:

1 trustee (2021: Nil) was reimbursed £1,621 for room hire and travel expenses.

Trustees were provided with meals and leaving gifts totalling £589 (2021: £188). Meals are provided as trustees do not charge the charity travel costs to attend meetings.

No trustees have received any other benefits or remuneration during the year except disclosed above.

Kids Alive International

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9 VOLUNTARY HELP AND DONATIONS

On occasions and when the need arises, the charity also engages with volunteers who assist with various fundraising, publicity and awareness activities. During the year, one volunteer contributed approximately 10 hours. For the purposes of these accounts no value has been attached to this.

Included within voluntary income are donations in kind totalling £nil (2021: £nil).

10 TANGIBLE FIXED ASSETS

	OFFICE EQUIPMENT £	TOTAL £
COST		
At 1 January 2022	-	-
Additions	696	696
At 31 December 2022	696	696
DEPRECIATION		
At 1 January 2022	-	-
Charge for the year	-	-
At 31 December 2022	-	-
CARRYING AMOUNT		
At 31 December 2022	696	696
At 31 December 2021	-	-

11 DEBTORS

	2022 £	2021 £
Due within one year:		
Sundry debtors - GiftAid	3,781	8,750

12 CREDITORS: Amounts falling due within one year

	2022 £	2021 £
Accruals	6,960	36,301
Due to associated charity	-	365
	6,960	36,666

13 FUNDS

	1 January 2022	Received in the year	Utilised /Realised	Transfers between funds	31 December 2022
UNRESTRICTED FUNDS					
<i>GENERAL</i>					
Unrestricted income fund	29,021	111,861	(138,335)	-	2,547
RESTRICTED FUNDS					
Kenya	17,796	21,582	(24,253)	-	15,125
Lebanon	(7,414)	51,118	(22,585)	-	21,119

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Zambia	12,562	77,864	(83,802)	-	6,624
Sudan and South Sudan	693	-	(693)	-	-
Dominican Republic	211	384	(127)	-	468
Guatemala	4,538	11,392	(11,235)	-	4,695
Haiti	535	1,710	(817)	-	1,428
Peru	164	4,272	(4,436)	-	-
Romania	486	-	(486)	-	-
Non country specific	3,057	440	(662)	-	2,835
TOTAL RESTRICTED FUNDS	32,628	168,762	(149,096)	-	52,294
TOTAL FUNDS	61,649	280,623	(287,431)	-	54,841

	<i>1 January 2021</i>	<i>Received in the year</i>	<i>Utilised /Realised</i>	<i>Transfers between funds</i>	<i>31 December 2021</i>
UNRESTRICTED FUNDS					
GENERAL					
Unrestricted income fund	39,733	116,844	(127,556)	-	29,021
RESTRICTED FUNDS					
Kenya	11,164	29,081	(22,449)	-	17,796
Lebanon	14,710	64,763	(86,887)	-	(7,414)
Zambia	(146)	36,158	(23,450)	-	12,562
Sudan and South Sudan	815	3,464	(3,586)	-	693
Dominican Republic	162	630	(581)	-	211
Guatemala	7,034	13,677	(16,173)	-	4,538
Haiti	331	1,588	(1,384)	-	535
Peru	240	488	(564)	-	164
Romania	803	2,431	(2,748)	-	486
Non country specific	3,171	3,306	(3,420)	-	3,057
TOTAL RESTRICTED FUNDS	38,284	155,586	(161,242)	-	32,628
TOTAL FUNDS	78,017	272,430	(288,798)	-	61,649

Donors may make restrictions based on particular projects and individuals and details of these restrictions are fully maintained by the charity. For the purpose of these accounts these funds have been disclosed on a country by country basis.

Kids Alive International

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14 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	<i>Net current Assets £</i>	<i>Total 2022 £</i>	<i>Total 2021 £</i>
Unrestricted general fund	2,547	2,547	29,021
Restricted funds	52,294	52,294	32,628
	<u>54,841</u>	<u>54,841</u>	<u>61,649</u>

15 CAPITAL COMMITMENTS

There were no capital commitments as at 31 December 2022.

16 RELATED PARTY TRANSACTIONS

During the year the charity made the following related party transactions:

KIDS ALIVE INTERNATIONAL US

£146,850 (2021: £161,092) was paid to Kids Alive International US during the year for contributions towards charitable projects overseas. At the balance sheet date the amount due to/from Kids Alive International US was £Nil (2021: £32,628).

Accounts

Kids Alive International

ANNUAL REVIEW AND FINANCIAL STATEMENTS

For the year ended 31 December 2021



Kids Alive International

Postal address: Kids Alive International, PO Box 1529, Stamford, PE2 2YD
Registered address: Kids Alive International, 60 Gray's Inn Road, London WC1X 8AQ
Telephone: 07873 550968 | Registered Charity: 1140641 (England & Wales)
Website: www.kidsalive.co.uk

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“Learn to do right; seek justice. Defend the oppressed. Take up the cause of the fatherless; plead the case of the widow.” Isaiah 1: 17



Kids Alive International

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The Trustees submit their report and the financial statements of Kids Alive International for the year ended 31 December 2021 and confirm that they comply with the requirements of the Charities Act 2011, the trust deed and the Charities SORP (FRS 102). Please note that until October 1st 2021 Kids Alive International was called Hope for Kids International.

OUR AIMS

Kids Alive International is constituted by a Trust Deed dated 15th January 2011. Its objects are:

1. The relief and prevention of poverty in any part of the world, impacted by natural disaster, war, trouble or catastrophe, in particular but not exclusively by:

- Providing residential care for abandoned, abused and/or neglected children that have no other alternative means of support, as well as children referred to us by local courts in certain countries who have been victims of sexual assault;
- Assisting vulnerable children and their families and communities by providing access to, and/or development of health care, education and other activities that benefit communities;
- Supporting them in ways that will enable them to generate a sustainable income and become self-sufficient.



2. To advance the education of the public regarding the nature, causes and effects of poverty, particularly for orphans and vulnerable children and their families, and how appropriate solutions can be found and applied.

3. The advancement of the Christian faith in particular but not exclusively by actively following the call of the Bible to care for the needs of the poor and promoting the engagement of the Church to provide help to orphans and vulnerable children and their families.

Whilst we are a Christian organisation, we serve children and their families of any or no faith. All projects serve non-Christian children and their families and in some cases these make up the majority of the children we serve.

OUR STRATEGY AND HOW WE WORK

Our strategy

Kids Alive International is the UK-based partner of the Kids Alive International global family of charities. With a base in the USA, the organisation exists to serve vulnerable children and their families throughout the world. Kids Alive oversees approximately 40 projects in seven developing countries, which in turn are implemented by affiliated Kids Alive partners in the respective country. These countries include Zambia, Kenya, Lebanon, Dominican Republic, Guatemala, Haiti and Peru.

To achieve its objectives, Kids Alive International's strategy is to raise funds and awareness for these projects in the UK, with particular emphasis amongst trusts and foundations, major donors, churches and interested individuals.

Kids Alive International

ANNUAL REVIEW AND FINANCIAL STATEMENTS

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How we work - outcomes

To achieve our objectives of serving some of the world's most vulnerable children, our 40 projects vary according to the local context. Whether they are care centres, schools, short-term residential care and family support programmes, each of them aims to provide four key outcomes for each child:

i. Educated and equipped for a life of independent service

Our aim is to prepare and equip each child in our care for successful independence and the desire to serve family and community. We aim to ensure every one of them receives the highest standards of education, whether it is through our own schools, care centres and/or in liaison with local schools. Our education programmes are supplemented by holistic care, including the provision of food, uniforms and supplies, as well as life skills. We also have programmes for our older children as they transition to further education or employment. We want all of them to be ready and willing for a life of service once they have left our care.



ii. To experience emotional and physical well-being



Just about all of the children we serve have suffered considerable trauma of some sort, which in turn can affect the way their brain works, causing all sorts of behavioural issues such as temper tantrums, withdrawal from others, problems with relationships, manipulative and secretive tendencies, and many more. No matter how much we love and pray for them, these dysfunctions can become permanent and disabling unless the trauma is recognised and addressed.

An ever-growing part of our work is to provide professional trauma-informed care to these children, work which has been shaped and modelled over the years. This care is trust-based, establishing solid bonds between a child and his or her caregivers, therapists, child psychologists and social workers, and then building on the foundation of trust to address the child's deep wounds and fears.

iii. To live in community, free of fear and violence

To achieve this, we work with governments, authorities, partners, NGOs and other stakeholders, to pursue system reform and change, so that the most vulnerable children are protected, including the pursuit of justice. Our work in Guatemala with victims of child sexual assault, for example, uses our own employed solicitors and has ensured there is a successful prosecution rate of 75%, compared to a country like for like average of 7%. We want to see systematic changes in the countries we work and our experience is showing that if we lead the way, others will follow - justice leads to cultural and societal change.

iv. Life changing relationship with God

Our love and care for the children and their families who we serve is unconditional, irrespective of their religion, beliefs or background. As a Christian mission, we are thrilled when children in our care – and members of their families – come to know the transforming power and love of Jesus Christ. We aim to reflect His love for them through our work and by our example, pray that they come to know Him.



Kids Alive International

ANNUAL REVIEW AND FINANCIAL STATEMENTS

For the year ended 31 December 2021

How we work – examples of our projects

i. Care centres

Our Care Centres are established in areas of extreme poverty. We provide food, after school educational support, trips - and other activities that help with general life skills - basic medical care, as well as emotional and spiritual counselling.

For example, our care centre in Beirut, Lebanon serves vulnerable Syrian refugee children living in abject poverty, who are typically years behind with their education. We provide specific education packages for them, as well as food, trauma-informed counselling, activities to improve life-skills, access to IT equipment, and more.



ii. Schools

We run a number of schools, typically in areas of high poverty where students would otherwise not have an education. We also provide free school uniforms, supplies and crucially, food, which in many cases is the only food the child will get. This in turn helps prevent children being sent to work, eg quarries or other forms of manual labour, as well as early child girl marriages (one less mouth to feed), and helps prevent malnutrition which in turn can cause permanent stunted growth and poor brain development.



Our Hall Mead school, for example, is based in a rural area of Kenya, where child labour is rife and where there are high numbers of orphans. We have identified 500 of the region's most vulnerable children – 25% of whom are HIV positive - and help them and their families break the poverty cycle.

“Our teachers are so much more than teachers – they are also community advisers.” Purity Nyamu, Country Director, Kenya

iii. Short-term residential care

Once a child comes into our care, we sometimes bring them in to one of our residential homes, especially those who have been subject to physical or sexual abuse or have been completely abandoned. A growing part of our work is trauma-informed counselling, enabling these precious children to thrive again, especially at school. Where possible and safe, we will seek to reintegrate them back into their wider family/ community.

In Guatemala, for example, we provide havens of safety for girls who were victims of sexual violence usually in their own home - and have been referred to us by a local judge. Our 12-18 month residential programme provides a loving family-style environment with comprehensive care, including trauma counselling; support through the court processes to ensure the perpetrators are brought to justice; and support and training if they are pregnant or have a child. Many of them, even older girls, attend school for the first time, as we seek to reintegrate them into a family, either their own one or a foster or adoptive family, depending on the circumstances.

Kids Alive International

ANNUAL REVIEW AND FINANCIAL STATEMENTS

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iv. Family support and strengthening programmes

Key to our work and success is supporting family structures, it's always best for a child to live in a loving home where possible. At Kids Alive we provide care and support for families to enable them to better care for their vulnerable child, eg the provision of food, educational fees, school uniforms and stationery, etc. Quite often this can be for a single mum or grandma who are looking after the child. We also work with local communities to reintegrate children who have been in our care back to their original or wider family - or find foster care. This is a growing part of our work and one which needs to be handled with real sensitivity and care.



REVIEW OF ACTIVITIES AND ACHIEVEMENTS

1. Reaching the “hardest kids in the hardest places”

The Kids Alive family has been serving some of the world's most vulnerable children for over 100 years now. In 2021 we felt God's calling to focus even more on “the hardest kids in the hardest places” and to evolve our projects to have an impact on the even more vulnerable. Child victims of sexual assault and child marriage. Children living on the streets or in slums. The traumatised. The abandoned. Orphans. Refugees. The impoverished.

As we continued to wrestle with the effects of COVID, our model of care has evolved slightly as we have focused on the even more vulnerable. As well as trauma care and Christian spiritual input, we have especially focused on family strengthening programmes, so that vulnerable but loving families are able to better care for their children, rather than, say, them coming into long-term residential care.

As we move forward into 2022, we are excited but challenged to take this work forward, introducing a range of new projects, many of which can build on the infrastructure and resources we have already been blessed with.

2. Some of the highlights

Thanks to the remarkable generosity and kindness of our supporters, in 2021 we were able to fund a wide range of projects and initiatives to enable us to fulfil our ministry. Here is a selection of some of them.

More trauma informed care for the children



A number of our supporters help us to fund pioneering work in Guatemala, modelling how we care for traumatised children, including victims of sexual abuse. This is now being applied in a number of our other projects.

Exciting new projects in Zambia



Our supporters have also helped us to fund the early stages of some exciting new projects, including a ministry to serve under 4s who are brought up in prison, as well as vulnerable street girls and victims of sexual assault.

Outreach work with some of the mums in Lebanon



Our supporters have funded coffee mornings, Bible classes, literacy studies and more to many of the vulnerable Syrian refugee mothers we serve. This has been a lifeline to nearly 100 of them.

Kids Alive International

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Stopping a vulnerable refugee child going blind



Due to the indirect impact of a bomb going off when she was a baby, the vulnerable Syrian refugee girl on the left was going blind. Our supporters funded two operations to restore her eyesight. She is recovering well!

Community outreach evenings at our Hall Mead school in Kenya.



These have included presentations on parenting skills, life skills, family values, how to budget, and so much more, often with sermons, prayer and worship. They are always packed out!

Caring for babies in Guatemala



As part of our work in Guatemala with child girl victims of sexual assault, we were also able to fund support for girls who have babies as a result. This included mentorship, courage and practical support to all of them.

Laptops for students



Our supporters helped us fund over 15 laptops for impoverished young Kenyan adults, as they progressed from our care to further education. A real blessing and confidence-booster for them.

Electricity for Lebanon



By funding the installation of solar panels at our Dar el Awlad complex in Lebanon, we were able to provide electricity at a time of real crisis, saving our ministry with vulnerable Syrian refugees over £1,000 a month in energy costs.

Free school dinners



We were also able to fund 2 meals a day for nearly 1,000 pupils at our schools in Zambia and Kenya. Without these, most would have had to work or beg to get fed and not gone to school.

3. Fundraising and awareness-building here in the UK

2021 was the first full year for our new Executive Director, Tim Hunt, who has been especially welcomed by our trustees and supporters alike.

- In 2021 we invested in fundraising growth and saw donations increase from £173,000 to £272,430, an increase of 58%, against an additional spend of £35,000. We are grateful to our USA Kids Alive partner for awarding us £16,707 in 2021 to support our growth plans, in addition to the £25,050 they gave us in 2020.
- Donations were given to us by our kind supporters, including 100 child sponsors, 34 site supporters, 200 other donors, as well as six church partners and some generous donations from trusts and foundations.
- We were very grateful to receive an award of £2,000 from the World Day of Prayer to go towards our family-strengthening work in Lebanon, ministering especially to vulnerable Syrian women and their children. <https://www.wwdp.org.uk>
- We are also extremely grateful for the prayer support we have received from many of our supporters.

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5. A new name to better reflect our relationship in the Kids Alive global family

Ever since we came into existence in 2011, Hope for Kids International (our old name) has been the UK partner of the Kids Alive family, a wonderful Christian global mission with a base in the USA and several overseas partners such as Kids Alive Lebanon, Kids Alive Zambia and Kids Alive Kenya. An opportunity arose in 2021 for us to take the same name as the rest of the family, so we are now called 'Kids Alive International' as from October 1st 2021.

OUR FUTURE PLANS

Over the next few years, Kids Alive International would like to see its fundraising and awareness amongst UK Christians grow considerably. We had an excellent year in 2021 and would like to maintain this growth in the years ahead, especially amongst individual Christian supporters, as well as trusts and foundations. In order to do this we will need to invest carefully in 2022 and beyond in our fundraising and marketing activity. There are three key areas where we will focus:

- Growing awareness about our work with churches and other Christian organisations, especially through online platforms such as Facebook.
- Evolving our website and working on projects that drive new visitors into it.
- Increasing our applications with grant-making foundations.

We will also focus on:

- Encouraging more prayer support for our work within the UK as a whole.
- Working with the trustees to ensure we have excellent and Godly governance.

VALUES AND POLICIES

1. Our values

The Values that bring us alive as a team and that we teach the children in our programmes are:

Faith: We act in faith and believe in what God has called us to even when it is unseen. Our faith is first placed in God and then in each other as we work together.

Integrity: We operate with transparency, accountability, and honesty in relationships, stewardship, and results.

Understanding: We humbly seek to understand before being understood. We listen, we learn, and we care.

Self-control: We focus on what we are called to do and partner with others to complement our ministry.

Perseverance: We are not defeated by trials nor circumstances as we focus on long-term change.

Devotion to God: We love God and worship Him in all things. We are committed to being members of faith communities, to connect with God daily, and do all to shine His light.

Mutual kindness: We support each other with grace, respect, honour, prayer, and care.

Love: As God loves us, we love ourselves and others and we intentionally take time to refresh, renew, and strengthen our minds, bodies, souls, and spirits.

Kids Alive International

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For the year ended 31 December 2021

2. Investment policy

As a small charity whose aim is primarily to provide funds for the valuable work being undertaken overseas Kids Alive International has, to date, made no investments and at this stage our policy is to pass on as much of the funds raised as possible to support this work.

3. Reserves

In accordance with UK Charity law, Kids Alive International Trustees closely monitor the disbursement of funds and the levels of financial reserves held by the organisation. It is the policy of the Trustees that a reasonable level of financial reserves be maintained that will protect the charity against any dramatic fall in income or unexpected rise in expenditure. As a general principle, the Trustees consider that reserves should be maintained at three months of budgeted expenditure of funds associated with unrestricted income, ie overhead and other costs that cannot be recovered against restricted income.

4. Risk management

The Trustees undertake regular and ongoing assessments to monitor the various risks that the organisation faces and have developed risk registers and action plans to mitigate such risks. In particular, the Trustees have paid particular attention to risks encountered by charities working overseas and have developed processes that help to ensure the appropriate and effective use of funds and the safety and security of personnel, teams and volunteers.

5. Child and Vulnerable Adult Protection

Kids Alive International has zero tolerance for any activity that harms or puts a child in danger and has developed a comprehensive Child and Vulnerable Adult Protection Policy. This, as for all policies, is kept under review to reflect best practice in the UK, which is also reflected in the policies and procedures adopted by the Kids Alive global network. Our Child and Vulnerable Adult Protection Policy can be viewed and downloaded from our website at www.kidsalive.co.uk/safeguarding. Kids Alive International is a member of thirtyone:eight (formerly Churches Child Protection Advisory Service) and follows their guidance.



STRUCTURE, GOVERNANCE AND MANAGEMENT

The Board of Trustees oversees the work of the Executive Director and staff team. The Trustees delegate responsibility for day-to-day decision-making to the Executive Director who implements the strategy and policies approved by the Board of Trustees, together with operational planning and decision-making.

The Trustees listed on page 19 are those who have served throughout the year or for a shorter period where indicated. The Trust Deed of the charity governs the appointment of Trustees. The Board of Trustees is authorised to appoint new Trustees to fill vacancies arising through resignation or death of an existing Trustee.



The Board of Trustees regularly reviews the skills and experience required to carry out its duties. New Trustees are provided with orientation to the work of Kids Alive International, including a copy of the Trust deed and the organisation's latest accounts and reports. Other induction and training is provided to Trustees as needed, e.g. Charity Commission guidance and approved literature.

The Board of Trustees takes ultimate responsibility for directing the affairs of Kids Alive International and ensuring that the organisation is solvent, well run, and delivers the charitable outcomes for the benefit of the public for which it has been set up.

The Board of Trustees:

- Ensures that the Mission, Vision and Core Values of Kids Alive International are followed.
- Ensures that the organisation complies with Charity Commission requirements, in particular ensuring that the organisation prepares reports on achievements, Annual Returns and accounts.
- Ensures that the organisation does not breach any of the requirements or rules set out in its governing document and that it remains true to the charitable purpose and objects.
- Works with the Executive Director to ensure effective strategic and operational planning for the organisation.
- Works with the Executive Director and staff to ensure the effective management of finances.
- Uses charitable funds and assets reasonably and only in furtherance of the charity's objects.
- Oversees the development of operational policies.
- Ensures that the organisation is well led and manages the performance of the Executive Director.
- Avoids undertaking activities that might place funds, assets or reputation at undue risk.
- Enhances the organisation's public relations and fundraising by clearly articulating Kids Alive International's mission, accomplishments and goals to the public.
- Considers obtaining external professional advice on all matters where there may be material risk to the charity, or where Trustees may be in breach of their duties.

The Board met five times during 2021, with three of these meetings having had to take place online due to the pandemic restrictions.

Tony Bailey, Chair, July 7th 2022

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report on the accounts of the Charity for the year ended 31 December 2021, which are set out on pages 12 to 18.

Respective responsibilities of Trustees and examiner

The charity's Trustees are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met;

- or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Malvern Carvell Accountancy and Taxation
21 Higher Kingston
Yeovil
BA21 4AS
MALVERN CALVERN
July 22nd 2022

Kids Alive International

STATEMENTS OF FINANCIAL ACTIVITIES

For the year ended 31 December 2021

	Notes	Unrestricted General Funds £	Restricted Funds £	Total 2021 £	Unrestricted General Funds £	Restricted Funds £	Total 2020 £
INCOMING RESOURCES							
Voluntary income:							
Donations and gifts	1	116,844	155,586	272,430	88,851	83,845	172,696
Investment income		-	-	-	-	-	-
Fees and other income		-	-	-	-	-	-
TOTAL INCOMING RESOURCES		116,844	155,586	272,430	88,851	83,845	172,696
RESOURCES EXPENDED							
Fundraising costs	2	60,345	-	60,345	14,591	-	14,591
Charitable/Programme expenditure		30,176	161,242	191,418	25,971	82,870	108,841
Management costs (inc Governance costs)		37,035	-	37,035	38,683	-	38,683
TOTAL RESOURCES EXPENDED		127,556	161,242	288,798	79,245	82,870	162,115
NET MOVEMENT BEFORE TRANSFERS		(10,712)	(5,656)	(16,368)	9,606	975	10,581
TRANSFERS BETWEEN FUNDS		-	-	-	-	-	-
NET MOVEMENT IN FUNDS		(10,712)	(5,656)	(16,368)	9,606	975	10,581
FUND BALANCES AT 1 JANUARY 2021		39,733	38,284	78,017	30,127	37,309	67,436
FUND BALANCES AT 31 DECEMBER 2021	7	29,021	32,628	61,649	39,733	38,284	78,017

The Statement of Financial Activities has been prepared on the basis that all operations are continuing operations.

All gains and losses have been dealt with in the above statement.

The notes on pages 16-18 form part of these accounts.

Kids Alive International

BALANCE SHEET

For the year ended 31 December 2021

	Notes	2021 £	2020 £
CURRENT ASSETS			
Debtors and deferred expenditure	4	8,750	4,179
Cash at bank and in hand		89,565	75,082
		<u>98,315</u>	<u>79,261</u>
CREDITORS: Amounts falling due within one year	5	36,666	1,244
		<u>61,649</u>	<u>78,017</u>
NET CURRENT ASSETS		61,649	78,017
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>61,649</u>	<u>78,017</u>
ACCUMULATED FUNDS			
General funds		29,021	39,733
Restricted funds	6	32,628	38,284
		<u>61,649</u>	<u>78,017</u>

The financial statements were approved by the Trustees for issue on July 14th 2022 and signed on their behalf by:

ORIGINAL SIGNED

D Morgans Trustee

ORIGINAL SIGNED

T Bailey Trustee

The notes on pages 16 to 18 form part of these accounts.

Kids Alive International

ACCOUNTING POLICIES

For the year ended 31 December 2021

Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2016) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The following accounting policies have been applied consistently in dealing with items, which are considered material to the financial statements.

Income recognition

Income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations are accounted for when received by the charity.

Where income is received by way of a grant which is intended to provide funding for a number of years this income is deferred and released to the statement of financial activities in the year to which it relates.

Unrestricted funds

General fund: The use of this fund has not been restricted to any particular purpose by the donors or their representatives.

Restricted funds

Restricted funds are those which are required to be used for specific purposes as set out by the donors. These funds are not available for the general use of the charity.

In terms of the donated funds that have restrictions placed on them by the donor, e.g. sponsorship and project funds, that are thus 'Restricted', a proportion of such funds (no greater than 20%) is allocated to the UK-based expenditure (see the 'Expenditure Categories' section below) that facilitates the overseas charitable activity. Management and Governance costs of the charity are funded from general, unrestricted funds.

Expenditure categories

Our expenditure, as with most charities, breaks down into three main categories:

1. Fundraising costs
2. Programme expenditure – expenditure on Charitable Activities
3. Management and governance costs

1. Fundraising costs: This is what we spend to raise money and includes:

- Printing, publicity, mailing costs, travel expenses and staff time associated with those activities that are fundraising-specific, e.g. campaign appeals, fundraising events, etc.
- Membership subscriptions for on-line fundraising.
- Costs associated with the UK staff receipting donations, making grant applications, administering Gift Aid reclaims and a proportion of the costs of administering the 'prospective supporter' database. There are some expenses and activities that are hybrid 'education/fundraising' in nature, e.g. staff effort in updating the website and social media. For convenience, we allocate such expenditure evenly between the two categories.
- Paying the cost of a freelance specialist to assist the Executive Director in applying for funding to and managing relationships with trusts and foundations.
- Direct advertising on media such as Facebook or Google Ads.

2. Resources expended on Charitable Activities: These are what we spend on the delivery of programmes and services associated with the charitable objects. They include:

- Money sent to beneficiary programmes in the ministry countries;
- Costs associated with the UK office staff overseeing and monitoring the efficient delivery of child sponsorship, education, advanced education and field project programmes; providing timely and informative feedback to partners, sponsors and supporters as to how their donations have been used; facilitating supporter-beneficiary interactions; communications with partner organisations in the overseas ministry countries; and supporter database administration;
- Cost of activities associated with raising awareness and educating the public within the UK (both charitable activities), but not for those situations where we also ask for donations – this would be covered under ‘fundraising’. Thus, visits to schools and theological colleges, and press releases are examples of educating/raising awareness.

3. Management and Governance costs: These include the costs of arrangements associated with general running of the charity, not allocated to specific programme expenditure. The governance costs provide for the governance infrastructure that allows the charity to operate and to produce the necessary information required for public accountability. Governance costs include:

- Accountancy
- Legal matters
- Trustee meeting expenses
- Trustee training
- Reporting to the Charity Commission.

In attributing costs between activity categories, the following principles have been applied:

(a) Where appropriate, expenditure is allocated directly to an activity cost category.

(b) Items of expenditure that contributes directly to the output of more than one activity cost category, for example, the cost of a staff member whose time is divided between a fundraising activity and working on a charitable project, are apportioned on a reasonable, justifiable and consistent basis. The executive’s salary is apportioned 50% to charitable expenditure, 25% to fundraising and 25% to Management and support costs.

(c) For staff who work from home, reasonable travel expenses are paid should they need to travel to the registered office address or to represent the charity elsewhere either in the UK or overseas.



Kids Alive International

NOTES TO FINANCIAL STATEMENTS

For the year ended 31 December 2021

1	NET INCOME FOR THE YEAR			2021 £	2020 £
	Net income is stated after charging:				
	Independent Examiner's remuneration – examination			350	300
	Independent Examiner's remuneration – other services			1,000	450
1a	Unrestricted income includes a payment of £16,707 in 2021 and £25,050 in 2020 from our Kids Alive USA partner to support our growth plans in the UK.				
2	CHARITABLE EXPENDITURE	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
	<i>Programme expenditure by country</i>				
	Kenya	-	22,449	22,449	29,380
	Lebanon	-	86,887	86,887	19,850
	Zambia	-	23,451	23,451	17,333
	Sudan and South Sudan	-	3,586	3,586	2,940
	Dominican Republic	-	581	581	476
	Guatemala	-	16,173	16,173	8,731
	Haiti	-	1,384	1,384	834
	Peru	-	564	564	476
	Romania	-	2,748	2,748	2,720
	Non country specific	-	3,420	3,420	130
	Staff salaries for field management*	30,176	-	30,176	25,971
		30,176	161,242	191,418	108,841
	<i>Management and support costs</i>				
	Salaries and pensions*	15,088	-	15,088	15,834
	UK Office and administrative costs	16,800	-	16,800	14,052
	Recruitment	-	-	-	3,100
	Accountancy	1,013	-	1,013	350
		32,901	-	32,901	33,336
	<i>Governance costs</i>				
	Independent examiner	350	-	350	350
	Legal costs	3,784	-	3,784	4,997
	Trustee costs	-	-	-	-
		4,134	-	4,134	5,347
3	STAFF COSTS*			2021 £	2020 £
	Executive Directors' salaries			50,000	52,218
	Staffing team salaries			7,637	-
	Social Security costs			1,684	894
	Pension costs			1,313	613
				60,634	53,725

Kids Alive International

NOTES TO FINANCIAL STATEMENTS

For the year ended 31 December 2021

* Items of expenditure that contribute directly to the output of more than one activity cost category, for example, the cost of a staff member whose time is divided between a fundraising activity and working on a charitable project, are apportioned on a reasonable, justifiable and consistent basis. The executive's salary is apportioned 50% to charitable expenditure, 25% to fundraising and 25% to Management and support costs.

The charity operated a defined contribution scheme for all employees under the Government's auto-enrolment scheme.

4	DEBTORS	2021 £	2020 £
	Due within one year:		
	Sundry debtors - GiftAid	8,750	4,179
		<u>8,750</u>	<u>4,179</u>
5	CREDITORS: Amounts falling due within one year	2021 £	2020 £
	Accruals	36,301	750
	Due to associated charity	365	494
		<u>1,615</u>	<u>1,244</u>

6 RESTRICTED FUNDS

The charity holds the following funds which are restricted by country of activity

	<i>1 January 2021</i>	<i>Received in the year</i>	<i>Utilised /Realised</i>	<i>Transfers between funds</i>	<i>31 December 2021</i>
Kenya	11,164	29,081	(22,449)	-	17,796
Lebanon	14,710	64,763	(86,887)	-	(7,414)
Zambia	(146)	36,158	(23,450)	-	12,562
Sudan and South Sudan	815	3,464	(3,586)	-	693
Dominican Republic	162	630	(581)	-	211
Guatemala	7,034	13,677	(16,173)	-	4,538
Haiti	331	1,588	(1,384)	-	535
Peru	240	488	(564)	-	164
Romania	803	2,431	(2,748)	-	486
Non country specific	3,171	3,306	(3,420)	-	3,057
	<u>38,284</u>	<u>155,586</u>	<u>(161,242)</u>	<u>-</u>	<u>32,628</u>

Donors may make restrictions based on particular projects and individuals and details of these restrictions are fully maintained by the charity. For the purpose of these accounts these funds have been disclosed on a country by country basis.

Kids Alive International

NOTES TO FINANCIAL STATEMENTS

For the year ended 31 December 2021

7 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	<i>Net current Assets £</i>	<i>Total 2021 £</i>	<i>Total 2020 £</i>
Unrestricted general fund	29,021	29,021	39,733
Restricted funds	32,628	32,628	38,284
	<u>61,649</u>	<u>61,649</u>	<u>78,017</u>

8 VOLUNTARY HELP AND DONATIONS

On occasions and when the need arises, the charity also engages with volunteers who assist with various fundraising, publicity and awareness activities. During the year, one volunteer contributed approximately 10 hours. For the purposes of these accounts no value has been attached to this.

Included within voluntary income are donations in kind totalling £nil (2020: £nil).

9 CAPITAL COMMITMENTS

There were no capital commitments as at 31 December 2021.

Kids Alive International

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LEGAL AND ADMINISTRATIVE DETAILS

TRUSTEES	Mr Tony Bailey (Chair) Mr Alan Gillard Mr Jeremy Kingston Mrs Ruth Henningham Mrs Wendy Lubbee (resigned June 23 rd 2021) Mr Benjamin Downing (appointed June 23 rd 2021) Mr David Morgans
MAIN CONTACT	Mr Tim Hunt (Executive Director)
CHARITY ADDRESS	Kids Alive International 60 Gray's Inn Road London WC1X 8AQ
TELEPHONE	07873 550968
EMAIL	contact@kidsalive.org
WEBSITE	www.kidsalive.co.uk
REGISTERED CHARITY NUMBER	1140641 (England & Wales)
ADDITIONAL WORKING NAMES	Dar El Awlad School Kids Alive International (UK)
INDEPENDENT EXAMINER	Malvern Carvell Accountancy and Taxation 21 Higher Kingston Yeovil BA21 4AS
BANKERS	National Westminster Bank 2 Hendford Yeovil Somerset BA20 1TN



Accounts

Hope for Kids International

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Hope for Kids International
Purple Patch, 14 Rosebery Avenue, London, EC1R 4TD
Tel 020 3906 7644 www.hopeforkids.co.uk

Hope for Kids International

ANNUAL REVIEW AND FINANCIAL STATEMENTS

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“Whoever welcomes one of these little children in my name welcomes me; and whoever welcomes me does not welcome me but the one who sent me.” Mark 9:37

Hope for Kids International

ANNUAL REVIEW AND FINANCIAL STATEMENTS

For the year ended 31 December 2020

The Trustees submit their report and the financial statements of Hope for Kids International for the year ended 31 December 2020 and confirm that they comply with the requirements of the Charities Act 2011, the trust deed and the Charities SORP (FRS 102).

OUR AIMS

Hope for Kids International is constituted by a Trust Deed dated 15th January 2011. Its objects are:

1. The relief and prevention of poverty in any part of the world, impacted by natural disaster, war, trouble or catastrophe, in particular but not exclusively by:

- Providing residential care for abandoned, abused and/or neglected children that have no other alternative means of support, as well as children referred to us by local courts in certain countries who have been victims of sexual assault;
- Assisting vulnerable children and their families and communities by providing access to, and/or development of health care, education and other activities that benefit communities;
- Supporting them in ways that will enable them to generate a sustainable income and become self-sufficient.

2. To advance the education of the public regarding the nature, causes and effects of poverty, particularly for orphans and vulnerable children and their families, and how appropriate solutions can be found and applied.

3. The advancement of the Christian faith in particular but not exclusively by actively following the call of the Bible to care for the needs of the poor and promoting the engagement of the Church to provide help to orphans and vulnerable children and their families.

Whilst we are a Christian organisation, we serve children of any or no faith. All projects serve non-Christian children and their families and in some cases these make up the majority of the children we serve.

OUR STRATEGY AND HOW WE WORK

Our strategy

Hope for Kids International is the UK partner of Kids Alive International, a US-based charity, which exists to serve vulnerable children throughout the world. In the last several years Kids Alive International has consistently achieved top rankings by US-based charity evaluator, Charity Navigator.

Kids Alive oversees approximately 50 projects in 12 developing countries, which in turn are implemented by affiliated Kids Alive partners in the respective country of operation. These countries include Zambia, Kenya, Sudan, South Sudan, Lebanon, Dominican Republic, Guatemala, Haiti, Romania, Taiwan and Peru.

To achieve its objectives, Hope for Kids International's strategy is to raise funds and awareness for these projects in the UK, with particular emphasis amongst the Church and its members.



Hope for Kids International

ANNUAL REVIEW AND FINANCIAL STATEMENTS

For the year ended 31 December 2020

How we work - outcomes

To achieve our objectives of serving some of the world's most vulnerable children, our 50 projects generally break down into four key areas – care centres, schools, residential care and family support programmes. Whilst each of these projects differ according to the children they are serving, each of them aims to provide four key outcomes for each child:

i. Educated and equipped for life

We aim to ensure each child receives the highest standards of education, whether it is through our own schools, care centres and/or in liaison with local schools. Our education programmes are supplemented by holistic care, including the provision of food, uniforms and supplies, as well as life skills. We also have programmes for our older children as they transition to further education or employment.

ii. Emotional and relational wellbeing

Just about all of the children we serve have suffered considerable trauma of some sort, which in turn can affect the way their brain works, causing all sorts of behavioural issues such as temper tantrums, withdrawal from others, problems with relationships, manipulative and secretive tendencies, and many more. No matter how much we love and pray for them, these dysfunctions can become permanent and disabling unless the trauma is recognised and addressed.



An ever-growing part of our work is to provide professional trauma-informed care to these children, work which has been shaped and modelled over the years. This care is trust-based, establishing solid bonds between a child and his or her caregivers, therapists, and social workers, and then building on the foundation of trust to address the child's deep wounds and fears.

iii. Pursuing justice and rights

For those children who have suffered because of others, we are passionate about ensuring that justice is served. This is especially so for instances of sexual abuse. Our work in Guatemala using our own employed solicitors, has ensured there is a successful prosecution rate of 75%, compared to a country like for like average of 7%. We want to see systematic changes in many of the countries we work in and our experience is showing that if we lead the way, others will follow - justice leads to cultural and societal change.

iv. Life changing relationship with God

Our love and care for the children and their families who we serve is unconditional, irrespective of their religion, beliefs or background. As a Christian mission, we are thrilled when children in our care – and members of their families – come to know the transforming power and love of Jesus Christ. We aim to reflect His love for them through our work and by our example, pray that they come to know Him.



“Learn to do good; seek justice, correct oppression; bring justice to the fatherless, and please the widow's cause.” Isaiah 1:17

A member of staff prays with a vulnerable family in Lebanon as we distribute emergency food to them at the height of the pandemic.

Hope for Kids International

ANNUAL REVIEW AND FINANCIAL STATEMENTS

For the year ended 31 December 2020

How we work – examples of our projects

i. Care centres

Our Care Centres are established in areas of extreme poverty. We provide food, after school educational support, trips - and other activities that help with general life skills - basic medical care, as well as emotional and spiritual counselling.

For example, our care centre in Beirut, Lebanon serves vulnerable Syrian refugee children living in abject poverty, who are typically years behind with their education. We provide specific education packages for them, as well as food, trauma-informed counselling, activities to improve life-skills, access to IT equipment, and more.



ii. Schools

We run a number of schools, typically in areas of high poverty where students would otherwise not have an education. We also provide free school uniforms, supplies and crucially, food, which in many cases is the only food the child will get. This in turn helps prevent children being sent to work, as well as early child girl marriages (one less mouth to feed), and helps prevent malnutrition which in turn can cause permanent stunted growth and poor brain development.



Our Hall Mead school, for example, is based in a rural area of Kenya, where child labour is rife and where there are high numbers of orphans. We have identified 350 of the region's most vulnerable children and help them and their families break the poverty cycle.

“Our teachers are so much more than teachers – they are also community advisers.”

- Purity Nyamua, Country Director, Kenya

iii. Residential care

Once a child has been rescued, we sometimes care for them in one of our residential homes, especially those who have been subject to physical or sexual abuse or have been completely abandoned. A growing part of our work is trauma-informed counselling, so these precious children are able to thrive, especially at school. Where possible and safe, we will seek to reintegrate them back into their wider family/ community.

Hope for Kids International

ANNUAL REVIEW AND FINANCIAL STATEMENTS

For the year ended 31 December 2020

In Guatemala, for example, we provide havens of safety for girls who were victims of sexual violence usually in their own home - and have been referred to us by a local judge. Our 12-18 month residential programme provides a loving family-style environment with comprehensive care, including trauma counselling; support through the court processes to ensure the perpetrators are brought to justice; and support and training if they are pregnant or have a child. Many of them, even older girls, attend school for the first time.



iv. Family support programmes

We also provide care and support for families to enable them to better care for their vulnerable child, eg the provision of food, educational fees, school uniforms and stationery, etc. Quite often this can be for single parents, or where single grandparents are looking after the child. We also work with local communities to reintegrate children who have been in our care back to their original or wider family - or find foster care. This is a growing part of our work and one which needs to be handled with real sensitivity and care.



Hope for Kids International

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For the year ended 31 December 2020

REVIEW OF ACTIVITIES AND ACHIEVEMENTS - A YEAR LIKE NO OTHER

1. The impact of COVID

2020 was truly a year like no other. In every country where we work, COVID became a reality – whether in Zambia, Lebanon, Kenya or Guatemala, our kids' lives were turned upside down, especially those already on the edge of survival.

Lockdown meant that children could no longer come to our schools and care centres to receive our care, especially food and clothing. Their families could barely afford to feed them before lockdown but now had the added burden of extra mouths to feed at a time when they were struggling even more to earn a pittance. Things were exasperated in Zambia and Kenya as food prices rocketed due to famine and locust plagues, and in Lebanon the continued economic crisis made things worse for the vulnerable Syrian refugee families we serve. It really was the perfect storm.

Education was severely disrupted, even temporarily halted in some countries, as virtual learning was a non-starter for those without internet access or even an electricity supply.

It was especially difficult in our residential programmes, keeping dozens of vulnerable children occupied and stimulated during lockdown, quite often without full quotas of staff due to lockdown restrictions.

2. Our response

Thanks to the remarkable generosity and kindness of our supporters, we were able to initiate a range of community outreach programmes, providing emergency food supplies to the most vulnerable of the families we serve.

The programmes allowed us to check up on the children's well-being (our staff were especially concerned about child abuse); help with homework and education catch-ups; provide COVID-related advice to the families; and above all, share the Gospel and pray with the families. Many of them asked us what motivates us to do the work we do, so our staff had many opportunities to share their faith and to pray with them.



“For I was hungry and you gave me something to eat, I was thirsty and you gave me something to drink... whatever you did for one of the least of these brothers and sisters of mine, you did for me.” Matthew 25: 34



Our staff showed remarkable ingenuity and creativity in trying to keep our education programmes going, juggling the children's needs with COVID restrictions, limited technology, and communication issues. As children slowly but surely started to return after lockdown, many were noticeably thinner than before and so we increased our food provision to many.

In many countries, the impact of COVID accelerated our work reintegrating children in our residential programmes back to their wider families or into foster care. This in turn has increased our capabilities and capacity in family support programmes, to provide practical support and empowerment to families so they can fully care for the child. Whilst this is delicate and time-consuming work – as it should be – we believe it will be a growing part of our ministry in 2021 and beyond.

Hope for Kids International

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For the year ended 31 December 2020

3. Trauma care and the pursuance of justice

Now into our fifth year of intensive trauma care training, intervention, and treatment, we have seen a blossoming of so many children who have begun to trust adults again, to open their hearts to friendship, and to experience themselves as valued by a loving Father. We have placed the identification and treatment of trauma as a priority in all our countries:

- The Kids Alive family is investing heavily in teams of psychologists, educational specialists, social workers, and others who can help lead precious children on the path to wholeness.
- We continue our partnership with Texas Christian University in the training and deployment of Trust-Based Relational Intervention (TBRI®), and 2019 saw this programme's increased success throughout our fields.
- We are increasing capacity in the areas of child protection and prosecution of abusers by adding legal and child protection specialists to our trauma care teams.
- We continue working diligently and systematically to influence the childcare and protection climates in the countries where we serve, working with legislators, judges, and policy makers to benefit all child survivors of trauma, not just in our programmes.
- Community awareness of child trauma is crucial, and we are developing programs to heighten both awareness and responsiveness to the needs in the areas we serve.



“He heals the broken-hearted and binds up their wounds.” Psalm 147:3 (NIV)

4. Family support and reintegration

Placing children in families is still at the heart of who we are. In 2020, we have had an increased emphasis on making sure every child possible grows up in a healthy family setting and have continued to develop and strengthen programmes that put family first:

- We make every effort to locate a child's biological or extended family by means of sophisticated tracing methods, and then we evaluate their willingness and ability to safely care for the child.
- In cases where family reunification is safe and possible, our teams work with parents and other relatives to ensure smooth transition and access to resources that allow a family to adequately feed, clothe, and educate the child.
- Where a parent or other relative is willing but not able to adequately care for all of a child's needs, we work to fill in the gaps so the child can remain at home.
- We monitor the child's progress through home visits and ongoing counselling.
- When a child has no willing relatives, or because of past abuse is not safe with biological family, we work to identify, evaluate, train, and assist loving Christian couples in their local area to assume guardianship, and in some cases adoption, and we follow up with these families as long as needed.
- We operate programmes that match foster families and young biological families with mature Christian couples who mentor them and serve as role models.
- We view residential care as one, sometimes necessary, stage of an individual child's care plan and not as a long-term solution. We work to create an atmosphere as close as possible to a family setting while seeking to move the child toward life in a real family.

“God sets the lonely in families...” Psalm 68:6a (NIV)

Hope for Kids International

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5. Fundraising and awareness-building here in the UK

2020 was the first year for our new Executive Director, Tim Hunt, who has been especially welcomed by our trustees and supporters alike. By the end of 2020, the main highlights for Hope for Kids included:

- The raising of £172,696 of funds, an increase of 21%.
- 93% of these went to projects in Lebanon, Zambia, Guatemala and Kenya.
- Most of these funds were given to us by our kind supporters, including 100 child sponsors, 34 site supporters, 200 other donors, as well as six church partners and some generous donations from Christian trusts and foundations.
- Our supporters were especially generous in responding to appeals for help to respond to the COVID pandemic.
- We were very grateful to receive an award of £3,000 from the World Day of Prayer to go towards our work in Guatemala with girls who have been victims of terrible sexual assault.
<https://www.wwdp.org.uk>
- We are also extremely grateful for the prayer support we have received from many of our supporters, including 65 who have specifically asked if they could receive prayer requests.
- In 2020 we also re-branded our design look and feel to be more consistent with the rest of the Kids Alive family, including a new-look website.



OUR FUTURE PLANS

Over the next few years, Hope for Kids would like to see its fundraising and awareness amongst UK Christians grow considerably. In order to do this we will need to invest carefully in 2021 and beyond in our fundraising and marketing activity. There are three key areas where we will focus:

- Growing awareness about our work with churches and other Christian organisations, especially through online platforms such as Facebook.
- Evolving our website and working on projects that drive new visitors into it.
- Increasing our applications with trusts and grants.

We will also focus on:

- Encouraging more prayer support for our work within the UK as a whole.
- Working with the trustees to ensure we have excellent and Godly governance.



Hope for Kids International

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For the year ended 31 December 2020

VALUES AND POLICIES

1. Our values

We are:

Faith Based – God alone transforms lives. As we rescue children-in-crisis, we submit to the Lordship of Jesus Christ, depend on the power of the Holy Spirit, accept the authority of the scriptures, and make prayer central to our ministry.

Action-Oriented – We follow the example of Jesus Christ. We work to build just societies as we respond with sacrificial love to the world's suffering children.

Child-Focused – We believe children should have opportunity to mature and develop their full potential. We care for the whole child by providing quality programmes that meet their spiritual, educational, social, physical, and emotional needs.

An International Team – We co-operate closely with Christians in the countries we operate in to develop culturally relevant, caring communities for children, and to encourage the growth of godly leadership. The children of our homes and ministries will be prepared to lead in church and home with integrity.

Committed to Excellence – We intend to be known for our determined pursuit of quality, the integrity of our relationships, the clarity of our communication, and our accountability with the human and financial resources entrusted to us.

Family-Centred – We believe in the nurturing power of the family. We strengthen existing families and place unprotected children in safe, family-style homes. We prepare these children to, one day, lead healthy families of their own.

Thankful – We are thankful to be sharing this journey with our gracious God; for being able to partner with the vulnerable from whom we can learn so much; for committed supporters that have a common vision for transformation in this broken world.

2. Investment policy

As a small charity who's aim is primarily to provide funds for the valuable work being undertaken overseas Hope for Kids International has, to date, made no investments and at this stage our policy is to pass on as much of the funds raised as possible to support this work.

3. Reserves

In accordance with UK Charity law, Hope for Kids International Trustees closely monitor the disbursement of funds and the levels of financial reserves held by the organisation. It is the policy of the Trustees that a reasonable level of financial reserves be maintained that will protect the charity against any dramatic fall in income or unexpected rise in expenditure. As a general principle, the Trustees consider that reserves should be maintained at three months of budgeted expenditure of funds associated with unrestricted income, ie overhead and other costs that cannot be recovered against restricted income

4. Risk management

The Trustees undertake regular and ongoing assessments to monitor the various risks that the organisation faces and have developed risk registers and action plans to mitigate such risks. In particular, the Trustees have paid particular attention to risks encountered by charities working

Hope for Kids International

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For the year ended 31 December 2020

overseas and have developed processes that help to ensure the appropriate and effective use of funds and the safety and security of personnel, teams and volunteers.

5. Child and Vulnerable Adult Protection

Hope for Kids International has zero tolerance for any activity that harms or puts a child in danger, and has developed a comprehensive Child and Vulnerable Adult Protection Policy. This, as for all policies, is kept under review to reflect best practice in the UK, which is reflected in the policies and procedures adopted by the Kids Alive global network. Our Child and Vulnerable Adult Protection Policy can be viewed and downloaded from our website at www.hopeforkids.co.uk/safeguarding. Hope for Kids International is a member of thirtyone:eight (formerly Churches Child Protection Advisory Service) and follows their guidance.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Board of Trustees oversees the work of the Executive Director and staff team. The Trustees delegate responsibility for day-to-day decision-making to the Executive Director who implements the strategy and policies approved by the Board of Trustees, together with operational planning and decision-making.

As well as day-to-day operational activities (sponsorship, finance, communications, etc), the salaried staff members oversaw the activities of ambassadors and other volunteers who represent, or in other ways advance, the ministry of Hope for Kids International. In 2020, no such activity happened due to pandemic-related restrictions.



The Trustees listed on page 17 are those who have served throughout the year or for a shorter period where indicated. The Trust Deed of the charity governs the appointment of Trustees. The Board of Trustees is authorised to appoint new Trustees to fill vacancies arising through resignation or death of an existing Trustee.

The Board of Trustees regularly reviews the skills and experience required to carry out its duties. New Trustees are provided with orientation to the work of Hope for Kids International, including a copy of the Trust deed and the organisation's latest accounts and reports. Other induction and training is provided to Trustees as needed, e.g. Charity Commission guidance and approved literature.

The Board of Trustees takes ultimate responsibility for directing the affairs of Hope for Kids International and ensuring that the organisation is solvent, well run, and delivers the charitable outcomes for the benefit of the public for which it has been set up.

The Board of Trustees:

- Ensures that the Mission, Vision and Core Values of Hope for Kids International are followed.
- Ensures that the organisation complies with Charity Commission requirements, in particular ensuring that the organisation prepares reports on achievements, Annual Returns and accounts.
- Ensures that the organisation does not breach any of the requirements or rules set out in its governing document and that it remains true to the charitable purpose and objects.

Hope for Kids International

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For the year ended 31 December 2020

- Works with the Executive Director to ensure effective strategic and operational planning for the organisation.
- Works with the Executive Director and staff to ensure the effective management of finances.
- Uses charitable funds and assets reasonably and only in furtherance of the charity's objects.
- Oversees the development of operational policies.
- Ensures that the organisation is well led and manages the performance of the Executive Director.
- Avoids undertaking activities that might place funds, assets or reputation at undue risk.
- Enhances the organisation's public relations and fundraising by clearly articulating Hope for Kids International's mission, accomplishments and goals to the public.
- Considers obtaining external professional advice on all matters where there may be material risk to the charity, or where Trustees may be in breach of their duties.

The Board met five times during 2020, with four of these meetings having had to take place online due to the pandemic restrictions.



Hope for Kids International

ANNUAL REVIEW AND FINANCIAL STATEMENTS

For the year ended 31 December 2020

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report on the accounts of the Charity for the year ended 31 December 2020, which are set out on pages 14 to 19.

Respective responsibilities of Trustees and examiner

The charity's Trustees are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met;

- or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Malvern Carvell Accountancy and Taxation
21 Higher Kingston
Yeovil
BA21 4AS

MALVERN CALVERN

May 21st 2021

Hope for Kids International

STATEMENTS OF FINANCIAL ACTIVITIES

For the year ended 31 December 2020

	Notes	Unrestricted General Funds £	Restricted Funds £	Total 2020 £	Unrestricted General Funds £	Restricted Funds £	Total 2019 £
INCOMING RESOURCES							
Voluntary income:							
Donations and gifts		88,851	83,845	172,696	41,567	100,917	142,484
Investment income		-	-	-	-	-	-
Fees and other income		-	-	-	-	-	-
TOTAL INCOMING RESOURCES		88,851	83,845	172,696	41,567	100,917	142,484
RESOURCES EXPENDED							
Fundraising costs		14,591	-	14,591	13,133	-	13,133
Charitable expenditure							
Programme expenditure	2	25,971	82,870	108,841	-	129,289	129,289
Management costs (including Governance costs)	2	38,683	-	38,683	23,456	-	23,456
TOTAL RESOURCES EXPENDED		79,245	82,870	162,115	36,589	129,289	165,878
NET MOVEMENT BEFORE TRANSFERS		9,606	975	10,581	4,978	(28,372)	(23,394)
TRANSFERS BETWEEN FUNDS		-	-	-	(22,664)	22,664	-
NET MOVEMENT IN FUNDS		9,606	975	10,581	(17,686)	(5,708)	(23,394)
FUND BALANCES AT 1 JANUARY 2020		30,127	37,309	67,436	47,813	43,017	90,830
FUND BALANCES AT 31 DECEMBER 2020	7	39,733	38,284	78,017	30,127	37,309	67,436

The Statement of Financial Activities has been prepared on the basis that all operations are continuing operations.

All gains and losses have been dealt with in the above statement.

The notes on pages 20 to 24 form part of these accounts.

Hope for Kids International

BALANCE SHEET

For the year ended 31 December 2020

	Notes	2020 £	2019 £
CURRENT ASSETS			
Debtors	4	4,179	4,793
Cash at bank and in hand		75,082	63,393
		<u>79,261</u>	<u>68,186</u>
CREDITORS: Amounts falling due within one year	5	1,244	750
		<u>78,017</u>	<u>67,436</u>
NET CURRENT ASSETS		<u>78,017</u>	<u>67,436</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>78,017</u>	<u>67,436</u>
ACCUMULATED FUNDS			
General funds		39,733	30,127
Restricted funds	6	38,284	37,309
		<u>78,017</u>	<u>67,436</u>
	7	<u>78,017</u>	<u>67,436</u>

The financial statements were approved by the Trustees for issue on behalf by:

2021 and signed on their

ORIGINAL SIGNED

D Morgan Trustee

ORIGINAL SIGNED

T Bailey Trustee

The notes on pages 16 to 17 form part of these accounts.

Hope for Kids International

ACCOUNTING POLICIES

For the year ended 31 December 2020

Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2016) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The following accounting policies have been applied consistently in dealing with items, which are considered material to the financial statements.

Income recognition

Income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations are accounted for when received by the charity.

Where income is received by way of a grant which is intended to provide funding for a number of years this income is deferred and released to the statement of financial activities in the year to which it relates.

Unrestricted funds

General fund: The use of this fund has not been restricted to any particular purpose by the donors or their representatives.

Unrestricted funds

Restricted funds are those which are required to be used for specific purposes as set out by the donors. These funds are not available for the general use of the charity.

In terms of the donated funds that have restrictions placed on them by the donor, e.g. sponsorship and project funds, that are thus 'Restricted', a proportion of such funds (no greater than 20%) is allocated to the UK-based expenditure (see the 'Expenditure Categories' section below) that facilitates the overseas charitable activity. Management and Governance costs of the charity are funded from general, unrestricted funds.

Expenditure categories

Our expenditure, as with most charities, breaks down into three main categories:

1. Programme expenditure – expenditure on Charitable Activities
2. Fundraising costs
3. Management and governance costs

1. **Resources expended on Charitable Activities:** These are what we spend on the delivery of programmes and services associated with the charitable objects. They include:

- Money sent to beneficiary programmes in the ministry countries;
- Costs associated with the UK office staff overseeing and monitoring the efficient delivery of child sponsorship, education, advanced education and field project programmes; providing timely and informative feedback to partners, sponsors and supporters as to how their donations have been used; facilitating supporter-beneficiary interactions; communications with partner organisations in the overseas ministry countries; and supporter database administration;
- Cost of activities associated with raising awareness and educating the public within the UK (both charitable activities), but not for those situations where we also ask for donations – this would be covered under 'fundraising'. Thus, visits to schools and theological colleges, and press releases are examples of educating/raising awareness

Hope for Kids International

ACCOUNTING POLICIES

For the year ended 31 December 2020

- .
- 2. **Fundraising costs:** This is what we spend to raise money and includes:
 - Printing, publicity, mailing costs, travel expenses and staff time associated with those activities that are fundraising-specific, e.g. campaign appeals, fundraising events, etc.
 - Membership subscriptions for on-line fundraising.
 - Costs associated with the UK staff receipting donations, making grant applications, administering Gift Aid reclaims and a proportion of the costs of administering the 'prospective supporter' database.
There are some expenses and activities that are hybrid 'education /fundraising' in nature, e.g. staff effort in updating the website and social media. For convenience, we allocate such expenditure evenly between the two categories.
- 3. **Management and Governance costs:** These include the costs of arrangements associated with general running of the charity, not allocated to specific programme expenditure. The governance costs provide for the governance infrastructure that allows the charity to operate and to produce the necessary information required for public accountability. Governance costs include:
 - Accountancy
 - Legal matters
 - Trustee meeting expenses
 - Trustee training
 - Reporting to the Charity Commission.

In attributing costs between activity categories, the following principles have been applied:

- (a) Where appropriate, expenditure is allocated directly to an activity cost category.
- (b) Items of expenditure that contributes directly to the output of more than one activity cost category, for example, the cost of a staff member whose time is divided between a fundraising activity and working on a charitable project, are apportioned on a reasonable, justifiable and consistent basis. Approximately 50% of the Executive Director's salary is apportioned this way.
- (c) For staff who work from home, reasonable travel expenses are paid should they need to travel to the registered office address or to represent the charity elsewhere either in the UK or overseas.



Hope for Kids International

NOTES TO FINANCIAL STATEMENTS

For the year ended 31 December 2020

1	NET INCOME FOR THE YEAR			2020 £	2019 £
	Net income is stated after charging:				
	Independent Examiner's remuneration – examination			300	300
	Independent Examiner's remuneration – other services			450	450
2	CHARITABLE EXPENDITURE	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
	<i>Programme expenditure by country</i>				
	Kenya	-	29,380	29,380	41,515
	Lebanon	-	19,850	19,850	23,604
	Zambia	-	17,333	17,333	22,281
	Sudan and South Sudan	-	2,940	2,940	9,454
	Dominican Republic	-	476	476	1,175
	Guatemala	-	8,731	8,731	16,401
	Haiti	-	834	834	1,725
	Peru	-	476	476	6,945
	Romania	-	2,720	2,720	1,775
	Non country specific	-	130	130	4,414
		-	82,870	82,870	129,289
	<i>Programme expenditure by activity</i>				
	Child care	-	55,362	55,362	92,017
	Education	-	8,251	8,251	10,925
	Independent living	-	10,228	10,228	-
	Construction	-	930	930	4,542
	Equipment	-	-	-	501
	Personnel	-	-	-	19,783
	Teams	-	-	-	1,092
	Covid precautions	-	8,099	8,099	-
	United Kingdom – awareness programme	-	-	-	429
		-	82,870	82,870	129,289
	Management and support costs				
	Salaries and pensions	15,834	-	15,834	560
	UK Office and administrative costs	14,052	-	14,052	-
	Recruitment	3,100	-	3,100	6,200
	Accountancy	350	-	350	150
		33,336	-	33,336	6,910

Hope for Kids International

NOTES TO FINANCIAL STATEMENTS

For the year ended 31 December 2020

Governance costs				
Independent examiner	350	-	350	350
Legal costs	4,997		4,997	15,902
Trustee costs	-	-	-	294
	<u>5,347</u>	<u>-</u>	<u>5,347</u>	<u>16,546</u>

3	STAFF COSTS	2020	2019
		£	£
	Executive Directors' salaries	52,218	20,000
	Staffing team salaries	-	16,748
	Social Security costs	894	-
	Pension costs	613	440
		<u>53,725</u>	<u>37,188</u>

The current executive director started from 13th January 2020 and during the period to 31 March 2020 the retiring director remained in position to effect a smooth transition. These figures therefore include both directors' salaries and pensions.

The charity operated a defined contribution scheme for all employees under the Government's auto-enrolment scheme.

No trustees received any remuneration during the year (2019: £nil).

4	DEBTORS	2020	2019
		£	£
	Due within one year:		
	Sundry debtors - GiftAid	4,179	4,793
		<u>4,179</u>	<u>4,793</u>

5	CREDITORS: Amounts falling due within one year	2019	2018
		£	£
	Accruals	750	750
	Due to associated charity	494	-
		<u>1,244</u>	<u>750</u>

Hope for Kids International

NOTES TO FINANCIAL STATEMENTS

For the year ended 31 December 2020

6 RESTRICTED FUNDS

The charity holds the following funds which are restricted by country of activity

	<i>1 January 2020</i>	<i>Received in the year</i>	<i>Utilised /Realised</i>	<i>Transfers between funds</i>	<i>31 December 2020</i>
Kenya	15,636	24,908	(29,380)	-	11,164
Lebanon	4,719	29,841	(19,850)	-	14,710
Zambia	5,822	11,365	(17,333)	-	(146)
Sudan and South Sudan	212	3,543	(2,940)	-	815
Dominican Republic	24	614	(476)	-	162
Guatemala	8,510	7,255	(8,731)	-	7,034
Haiti	66	1,099	(834)	-	331
Peru	321	395	(476)	-	240
Romania	889	2,634	(2,720)	-	803
Non country specific	1,110	2,191	(130)	-	3,171
	<u>37,309</u>	<u>83,845</u>	<u>(82,870)</u>	<u>-</u>	<u>38,284</u>

Donors may make restrictions based on particular projects and individuals and details of these restrictions are fully maintained by the charity. For the purpose of these accounts these funds have been disclosed on a country by country basis.

7 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	<i>Net current Assets £</i>	<i>Total 2020 £</i>	<i>Total 2019 £</i>
Unrestricted general fund	39,733	39,733	30,127
Restricted funds	38,284	38,284	37,309
	<u>78,017</u>	<u>78,017</u>	<u>67,436</u>

8 VOLUNTARY HELP AND DONATIONS

The charity also engages with volunteers who assist with various fundraising, publicity and awareness activities. During the year, one volunteer contributed approximately 720 hours. For the purposes of these accounts no value has been attached to this.

Included within voluntary income are donations in kind totalling £nil (2019: £700).

9 CAPITAL COMMITMENTS

There were no capital commitments as at 31 December 2020.

Hope for Kids International

ANNUAL REVIEW AND FINANCIAL STATEMENTS

For the year ended 31 December 2020

LEGAL AND ADMINISTRATIVE DETAILS

TRUSTEES	Mr Tony Bailey (elected chair March 10 th 2020) Mr Alan Gillard (chair until March 10 th 2020) Mr Jeremy Kingston Mr Alistair Dickey (resigned March 10 th 2020) Mrs Ruth Henningham Mrs Wendy Lubbee Mr David Morgans
MAIN CONTACT	Mr Tim Hunt (Executive Director from April 1 st 2020) Mr Roger Allen (Executive Director until March 31 st 2020)
CHARITY ADDRESS*	Hope for Kids International Purple Patch 14 Rosebery Avenue London EC1R 4TD
TELEPHONE	020 3906 7644
EMAIL	info@hopeforkids.co.uk
WEBSITE	www.hopeforkids.co.uk
REGISTERED CHARITY NUMBER	1140641 (England & Wales)
ADDITIONAL WORKING NAMES	Dar El Awlad School Kids Alive International (UK)
INDEPENDENT EXAMINER	Malvern Carvell Accountancy and Taxation 21 Higher Kingston Yeovil BA21 4AS
BANKERS	National Westminster Bank 2 Hendford Yeovil Somerset BA20 1TN

*Applicable from 26/10/20. Prior to this it was Phoenix Yard, 69 King's Cross Road, London, WC1X 9LN

