

# Kids Alive International

## ANNUAL REVIEW AND FINANCIAL STATEMENTS

For the year ended 31 December 2021

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### Kids Alive International

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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

## ANNUAL REVIEW AND FINANCIAL STATEMENTS

For the year ended 31 December 2021

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 1<sup>st</sup> 2021 Kids Alive International was called Hope for Kids International.

### OUR AIMS

Kids Alive International is constituted by a Trust Deed dated 15<sup>th</sup> 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.

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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.





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### 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.

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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.

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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 1<sup>st</sup> 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.



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### 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](http://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 7<sup>th</sup> 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 22<sup>nd</sup> 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 14<sup>th</sup> 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

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### 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

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### 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

## ANNUAL REVIEW AND FINANCIAL STATEMENTS

For the year ended 31 December 2021

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### LEGAL AND ADMINISTRATIVE DETAILS

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

