



### **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**

## LEGAL AND ADMINISTRATIVE DETAILS

|                                   |  |
|-----------------------------------|--|
| <b>TRUSTEES</b>                   | Mr Tony Bailey (Chair)<br>Mr Jeremy Kingston<br>Mr Benjamin Downing<br>Mr David Morgans<br>Mr Stephen Butler |
| <b>MAIN CONTACT</b>               | Mr Tim Hunt (Executive Director)   |
| <b>CHARITY CONTACT ADDRESS</b>    | Kids Alive International<br>PO Box 1529<br>Stamford<br>PE2 2YD   |
| <b>CHARITY REGISTERED ADDRESS</b> | Kids Alive International<br>60 Gray's Inn Road<br>London<br>WC1X 8LU   |
| <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<br>Kids Alive International (UK)   |
| <b>INDEPENDENT EXAMINER</b>       | Milsted Langdon<br>Chartered Accountants<br>Motivo House<br>Alvington<br>Yeovil<br>Somerset<br>BA20 2FG      |
| <b>BANKERS</b>                    | National Westminster Bank<br>2 Hendford<br>Yeovil<br>Somerset<br>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 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.

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:

|   |   |
|---|---|
| <b>Kenya</b><br>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.   | <b>Zambia</b><br>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.                   |
| <b>Haiti</b><br>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. | <b>Lebanon</b><br>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. |
| <b>Peru</b><br>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.   | <b>Guatemala</b><br>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.           |
| <b>Dominican Republic</b><br>Introduce a new 'Job Skills' programme to help incredibly vulnerable young adults transition into work once they have left one of our secondary schools.   | <b>All countries</b><br>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](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 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 17<sup>th</sup> 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 28<sup>th</sup> 2024

# Kids Alive International

## STATEMENTS OF FINANCIAL ACTIVITIES

For the year ended 31 December 2023

|                                      | Notes | Unrestricted<br>General<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>2023<br>£ | Unrestricted<br>General<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>2022<br>£ |
|--------------------------------------|-------|---------------------------------------|--------------------------|--------------------|---------------------------------------|--------------------------|--------------------|
| INCOME AND<br>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<br>BEFORE TRANSFERS     |       | 11,632                                | 4,860                    | 16,492             | (26,474)                              | 19,666                   | (6,808)            |
| TRANSFERS BETWEEN<br>FUNDS           |       | (2,400)                               | 2,400                    | -                  | -                                     | -                        | -                  |
|                                      |       | _____                                 | _____                    | _____              | _____                                 | _____                    | _____              |
| NET MOVEMENT IN<br>FUNDS             |       | 9,232                                 | 7,260                    | 16,492             | (26,474)                              | 19,666                   | (6,808)            |
| FUND BALANCES AT<br>1 JANUARY 2023   |       | 2,547                                 | 52,294                   | 54,841             | 29,021                                | 32,628                   | 61,649             |
|                                      |       | _____                                 | _____                    | _____              | _____                                 | _____                    | _____              |
| FUND BALANCES AT<br>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<br>£ | 2022<br>£ |
|--|-------|-----------|-----------|
| 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    |
|  |       | <hr/>     | <hr/>     |
|  |       | 79,512    | 61,105    |
| CREDITORS: Amounts falling due within one year | 12    | 8,701     | 6,960     |
|  |       | <hr/>     | <hr/>     |
| NET CURRENT ASSETS                             |       | 70,811    | 54,145    |
| TOTAL ASSETS LESS CURRENT LIABILITIES          |       | <hr/>     | <hr/>     |
|  |       | 71,333    | 54,841    |
|  |       | <hr/>     | <hr/>     |
| ACCUMULATED FUNDS                              |       |           |           |
| General funds                                  |       | 11,779    | 2,547     |
| Restricted funds                               |       | 59,554    | 52,294    |
|  |       | <hr/>     | <hr/>     |
|  | 13    | 71,333    | 54,841    |
|  |       | <hr/>     | <hr/>     |

The financial statements were approved by the Trustees for issue on October 21<sup>st</sup> 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

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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 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

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### 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

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- 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<br>funds<br>General<br>£ | Restricted<br>funds<br>£ | Total<br>2023<br>£ | Total<br>2022<br>£ |
|-------------------------------|---------------------------------------|--------------------------|--------------------|--------------------|
| 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<br>funds<br>General<br>£ | Restricted<br>funds<br>£ | Total<br>2023<br>£ | Total<br>2022<br>£ |
|-------------------------------|---------------------------------------|--------------------------|--------------------|--------------------|
| 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<br>funds<br>General<br>£ | Total<br>2023<br>£ | Total<br>2022<br>£ |
|-------------------|---------------------------------------|--------------------|--------------------|
| 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<br>funds General<br>£ | Restricted<br>funds<br>£ | Total<br>2023<br>£ | Total<br>2022<br>£ |
|-----------------------|----------|------------------------------------|--------------------------|--------------------|--------------------|
| 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<br>funds General<br>£ | Restricted<br>funds<br>£ | Total<br>2023<br>£ | Total<br>2022<br>£ |
|---|--|------------------------------------|--------------------------|--------------------|--------------------|
| <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<br>funds General<br>£ | Total<br>2023<br>£ | Total<br>2022<br>£ |
|-------------------------------|---------------------|------------------------------------|--------------------|--------------------|
|                               | 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<br>funds<br>General<br>£ | Total<br>2023<br>£ | Total<br>2022<br>£ |
|-------------------------------------|---------------------------------------|--------------------|--------------------|
| 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<br>£         | 2022<br>£         |
|   | 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<br>£         | 2022<br>£         |
|   | 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<br>No | 2022<br>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

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For the year ended 31 December 2023

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### 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<br>EQUIPMENT<br>£ | TOTAL<br>£ |
|---------------------|--------------------------|------------|
| 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<br>£     | 2022<br>£    |
|--------------------------|---------------|--------------|
| Due within one year:     |               |              |
| Sundry debtors - GiftAid | <u>14,707</u> | <u>3,781</u> |

### 12 CREDITORS: Amounts falling due within one year

|                 | 2023<br>£    | 2022<br>£    |
|-----------------|--------------|--------------|
| 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<br/>2023</i> | <i>Received in<br/>the year</i> | <i>Utilised<br/>/Realised</i> | <i>Transfers<br/>between funds</i> | <i>31 December<br/>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<br/>2022</i> | <i>Received in<br/>the year</i> | <i>Utilised<br/>/Realised</i> | <i>Transfers<br/>between funds</i> | <i>31 December<br/>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

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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<br/>Assets</i> | <i>Total<br/>2023</i> | <i>Total<br/>2022</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