



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

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

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

OUR AIMS

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

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

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

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

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

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

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

OUR STRATEGY AND HOW WE WORK

Our strategy

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

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

Some of the children we serve

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



KENYA

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

DOMINICAN REPUBLIC

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



LEBANON

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



PERU

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



GUATEMALA

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



ZAMBIA

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



HAITI

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





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

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

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

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

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

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

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

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

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

REVIEW OF ACTIVITIES AND ACHIEVEMENTS

1. Another impactful year

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

2. Responding to four disasters

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

i. Displaced families in Haiti

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

ii. Floods in the vast slums of Nairobi

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



iii. Abandoned children in Zambia

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

iv. Displaced families in Lebanon

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



3. Other projects we supported by country

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

Kenya: launching a new project in the slums of Nairobi



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

Guatemala: pursuing justice for child victims of sexual assault

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



Lebanon: ministering to vulnerable Syrian refugee children & their families



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

Global: Trauma care for the children



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

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



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

Haiti: Continuing our work despite the chaos

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



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



Zambia: Babies and toddlers in prison



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

Image courtesy of BBC

Dominican Republic: "Holistic education" in the toughest neighbourhoods



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

Global: "Independent Living" programmes

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



3. Fundraising and awareness-building here in the UK

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

4. Financial review

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

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



OUR FUTURE PLANS

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

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

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

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



VALUES AND POLICIES

1. Our values

We are:

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

2. Investment policy

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

3. Reserves

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

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

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

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

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

4. Risk management

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

5. Child and Vulnerable Adult Protection

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

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

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

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



STATEMENT OF TRUSTEES RESPONSIBILITIES

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

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

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

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

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

In addition, the trustees:

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

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

Tony Bailey, Chair

October 16th 2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

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

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the Charity are not required to be audited and are eligible for independent examination, I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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

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

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

Signed:

Name: Tim Lerwill BSc BFP FCA

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

Date:

Kids Alive International

STATEMENTS OF FINANCIAL ACTIVITIES

For the year ended 31 December 2024

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

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

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

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

Kids Alive International

BALANCE SHEET

For the year ended 31 December 2024

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

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

David Morgans Trustee

Tony Bailey Trustee

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

Kids Alive International

ACCOUNTING POLICIES

For the year ended 31 December 2024

Basis of accounting

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

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

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

Exemption from preparing a cash flow statement policy

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

Going concern

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

Income recognition

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

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

Foreign exchange

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

Unrestricted funds

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

Restricted funds

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

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

Irrecoverable VAT

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

Kids Alive International

ACCOUNTING POLICIES

For the year ended 31 December 2024

Taxation

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

Tangible fixed assets

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

Depreciation

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

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

Pensions and other post retirement obligations

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

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

Financial instruments

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

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

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

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

Expenditure categories

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

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

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

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

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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.



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

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

2 INCOME FROM CHARITABLE ACTIVITIES

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

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

3 PRIOR YEAR ADJUSTMENT

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

4 EXPENDITURE ON RAISING FUNDS

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

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

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5 EXPENDITURE ON CHARITABLE ACTIVITIES

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

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

PROGRAMME EXPENDITURE

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

6 ANALYSIS OF GOVERNANCE AND SUPPORT COSTS

CHARITABLE ACTIVITIES EXPENDITURE

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

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

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

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

Higher paid employees

£60,001-£70,000	<u>1</u>	<u>3</u>
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The total employee benefits of the key management personnel of the charity were £61,518 (2023-£61,158). Key management is used to describe the trustees and senior management of the charity.

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

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

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9 TRUSTEES REMUNERATION AND EXPENSES

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

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

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

10 VOLUNTARY HELP AND DONATIONS

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

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

11 TANGIBLE FIXED ASSETS

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

12 DEBTORS

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

13 CREDITORS: Amounts falling due within one year

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

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14 FUNDS

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

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

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

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15 ANALYSIS OF NET ASSETS BETWEEN FUNDS

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

16 CAPITAL COMMITMENTS

There were no capital commitments as at 31 December 2024.

17 RELATED PARTY TRANSACTIONS

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

KIDS ALIVE INTERNATIONAL US

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

KIDS ALIVE INTERNATIONAL (UK) Ltd

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

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

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

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