

Kidogo Kids

Northern Ireland · Charity number 108006

Details

Status Received

Company number [666031](#)

Registered 2020-10-26

Register [View on the Charity Commission for Northern Ireland register](#)

Contact

Address 50 Ringhaddy Road
Killinchy
Newtownards
BT23 6tu
BT23 6TU

Phone 02897541007

Email alice@kidogokids.com

Website www.kidogokids.com

Activities

Purposes: The company's objects ("Objects") are specifically restricted to the prevention and relief of poverty, hardship and distress, the advancement of education and to promote the health and well-being of those in need by reason of financial hardship, disability or other disadvantage by supporting projects and individuals directly with the object of improving the conditions of life for the Beneficiaries.

What the charity does: The prevention or relief of poverty, The advancement of education, The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

How the charity works: Accommodation/housing, Community development, Counselling/support, Education/training, General charitable purposes, Overseas aid/famine relief, Relief of poverty, Welfare/benevolent, Youth development

Who the charity helps: Children (5-13 year olds), Hiv/aids, Homelessness, Overseas/developing countries, Preschool (0-5 year olds), Specific areas of deprivation, Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£100,663	£79,481	£0	0

Trustees

Name	Role	Appointed
Miss Alice Watson		
Mr Nial Watson		
Mrs Hilary Watson		

Kidogo Kids

Northern Ireland - Charity number 108006

Accounts

Charity registration number NIC108006 (Northern Ireland)

Company registration number NI666031

KIDOGO KIDS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

KIDOGO KIDS

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	Mr N Watson Mrs H Watson Miss A Watson
Charity number (Northern Ireland)	NIC108006
Company number	NI666031
Registered office	Ringhaddy House 50 Ringhaddy Road Killinchy Co Down BT23 6TU
Independent examiner	HM Chartered Accountants 6th Floor East Tower Lanyon Plaza 8 Lanyon Place Belfast Co. Antrim BT1 3LP

KIDOGO KIDS

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KIDOGO KIDS

DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2024

The Directors present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The objectives of Kidogo Kids are:

- alleviation of poverty, hardship and distress,
- supporting existing organisations and setting up new initiatives
- the advancement of education and life skills
- promotion of health and well being
- emergency financial support to individuals

2024 was another very busy year for Kidogo Kids; building on the successes of previous years, we have continued to expand our existing projects as well as implementing some exciting new ones, as planned. We have also continued to provide emergency assistance to individuals and families, working closely within communities as well as with community leaders and local authorities to understand precisely where assistance is most needed. As well as immediate relief, we continue to develop our projects to ensure that they have a lasting impact, bringing positive long term change to the beneficiaries and community as a whole.

Unfortunately, Kenya has not escaped the current global financial situation, with the vulnerable suffering the most. The tough economic conditions have resulted in reduced employment which has exacerbated poverty and hardship within the slum areas. As much of our work is focused in these areas we have seen first hand how difficult life has been for so many. The cost of living has risen enormously resulting in many families struggling with the basic necessities such as food and accommodation. These pressures give rise to increased social problems of alcoholism, drug abuse and domestic violence, the latter predominantly against women and girls.

Our Safe House continues to be a much needed resource in the area with many more girls being brought to stay in it, both as a temporary and longer term haven. In some cases the child only stays for a short time until they are able to be safely reunited with relatives. Of the fifteen new children who came to the Safe House this year, we were able to reunite nine of them safely and happily with family members. We continue to monitor them all to ensure that they are being well cared for, providing support where needed. We have good relationships with the children's department, police and community leaders, who are very supportive of our work. Our joint aim is to return all children to their biological families if it is safe to do so and in the best interests of the child.

The education of the Safe House girls is hugely important to us and it is wonderful to see how each of them is progressing. At the beginning of 2025, we will have two more joining Junior Secondary School and three starting college while the rest have all successfully passed into the next year group in primary school. We continue to provide all the necessities; carers, food, clothing, toiletries, school / college fees and supplies, toys, books, medical care and outings, including swimming classes.

Our Girls' Protection Programme is going well, with eighty-three girls now participating. The main aim of the programme is to ensure that these girls can remain safely with their families, without having to be admitted to the Safe House. We do this by supporting the girls to take some of the pressure off their families, many of whom struggle to cope. Material support includes food, clothing, toiletries, school supplies and books as well as counselling and medical costs. They spend their time after school, at weekends and during the school holidays in a safe and supervised place where they have many activities to participate in and learn new skills, including cookery and first aid classes. We monitor the girls closely, ensuring that they are safe within their homes and are quick to address any potential issues, working with their parents and relatives as well as social workers where needed. At Christmas this year, we held our annual Christmas party with the children and their families, providing lunch and a wonderful dancing display by the girls. We gave them new school uniforms, full pencil cases and activity packs as well as food parcels for their families. Where possible, we source all items from local shops so as to support community businesses.

KIDOGO KIDS

DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Our Boys' Club has been running for just over a year now and it is wonderful to see the transformation of the participants. We launched the project to try and bring about lasting change within the area; many of the girls on our Girls' Protection Programme or Safe House are there because of the attitude of men towards women, so we want to try to change this going forward. The Boys' Club is designed for boys aged 10-15 and works in conjunction with the Girls' Protection Programme, running after school, at weekends and during the holidays. They have a very good role model as their leader who teaches them practical skills and sports as well as reading and playing games such as chess and draughts. The attitude of these boys to authority, to the girls and even to each other has greatly improved since the club started. They are well mannered, caring and helpful, proud of their club and respectful of the girls in the Girls' Protection Programme. Even their behaviour during class has improved, they are no longer as disruptive and are much more polite to their teachers.

We continue our work with the primary school in the same slum community where amongst others, we run our Good Governance Programme and Feeding Programme. The Good Governance Programme is going well, with positive improvements made to the running of the school. Thanks to a grant, we have been able to continue to pay the salaries of the headteacher and school accountant. We work closely with both of them along with the school management to continue to raise the standards of the school and the care provided to the children.

The Feeding Programme remains a hugely beneficial resource to many within the community; we provide a nutritious breakfast and lunch every day to approximately 250 children within the school as well as a number of vulnerable adults and elderly people from the local area. We also provide an evening meal to the most needy children who, without this, would have no other food. We have been running the Feeding Programme for several years and it has had very significant results; general health, both physical and mental, is much better, overall school attendance has risen and concentration in class has improved, with corresponding exam results improvements. All of the children in grade 6 who sat their final exams have successfully moved on to further education; two have chosen to go to technical training college as they were older for their year and the rest have all been accepted into Junior Secondary School.

One of the biggest challenges for children in the slum is access to education, largely due to parents being unwilling or unable to pay school fees or buy school requirements, particularly for girls. Many children, especially girls, often do not get a chance to attain education beyond primary level. At the end of 2024, as part of our Christmas Appeal, we were able to raise enough money to support all the children who needed help with either school / college fees or school requirements, to ensure that they will be able to complete their first year of Junior Secondary School. In 2025 we are hoping to be able to offer the same support to more children.

In addition to these two programmes, we have supported the school and surrounding area in many other ways through;

- Clean Hands Programme
- Stationery Programme
- Reading Programme
- Renovations to the kitchen and washrooms
- Provision of new desks and other furniture
- School graduations and prize-givings with celebratory lunches and prizes
- School sports days

In 2024 we continued to work alongside other schools, both primary and secondary in other slum areas. We have provided them with more books for their reading programmes, stationery, sports equipment and kit, extracurricular materials and other necessities.

We also continued working with the baby home and two children's homes, providing baby formula, food, clothing, hygiene packs, activity packs, toys and games. We believe that all children should have a chance to experience new things and broaden their horizons, so we regularly take children of all ages on outings to play areas, swimming and to the national park.

KIDOGO KIDS

DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

In 2024 we launched a new project to work directly with women from the community, who are struggling to provide for their families. Often these are single mothers who have been abused or abandoned by their partners, many suffering from depression and a feeling of being unable to cope. Our new Ladies Empowerment Group was designed to meet a need within the community after two cases of pregnant, suicidal women were brought to us; both had other children and had reached a point of being unable to care for themselves or their children. We worked with these women to get them the help they needed, assisted with their rent and household items and provided food for them and their children. Once they felt ready, we helped them each to start a small business, providing some business and bookkeeping training and the capital to start. From this, we developed a small group of ladies, all of whom were keen to start their own businesses. The Ladies Empowerment Group is now thriving, with the group sharing ideas and offering support to each other, both in business and socially. They have also started a small savings scheme.

In 2025, we would like to be able to expand this programme, so as to enable more ladies to start their own businesses and stand on their own feet, without having to rely on handouts. We have already seen the positive impact that this has had on the whole family with the mothers being happier and more confident, it has also had a significant impact on the wellbeing of their children.

Throughout 2024 we have been working in partnership with Laura's Legacy. At the beginning of the year we received funding to put up a building housing two special needs classrooms, two rooms as a women's refuge, accessible washrooms and washing area and a large meeting room which provides a space for the Boys' Club. Laura's Legacy also pays the salary of the special needs teacher. This is the first of its kind within the community as previously children with special needs were either kept in their houses or left to roam the streets, without a safe place to go or being able to attend school. The women's refuge has been in constant use since opening and we have been able to rescue and rehabilitate several women and their children, escaping from abusive relationships.

With support from Laura's Legacy, we have been able to purchase a plot of land for use by the school and local community. In 2025, we plan to develop part of it as a multi-use sports ground and also have plots where pupils can grow vegetables as part of the agriculture and environmental studies curriculum.

In addition to the programmes outlined, we get a lot of one-off cases relating to either child protection, gender based violence or individual suffering. Some examples are as follows:

- Devastating floods in April resulting in many families losing their homes; we helped them to relocate and rebuild their lives, providing help with rent, household items, clothing and food
- Two cases of ladies who had been working in prostitution due to addiction issues; we have supported them through rehabilitation and are in the process of helping them to secure employment
- Several cases of children being neglected or abused and have successfully been reintegrated with other relatives
- Three children with mental disabilities were successfully diagnosed and treated, having previously been kept at home by their parents
- Palliative care for one little boy with a heart condition as well as support for the mother and siblings
- Continued support for an elderly grandmother who is the sole carer for her orphaned grandchildren, including one with special needs
- Fees for several children and young people in secondary school, college and university
- Assistance given to several individuals as one-off help with things such as starting a business, medical bills, rent payments or food

We are extremely grateful to everyone who has supported us during 2024. We have been fortunate to receive grants from Neptune Group, SPAN, Souter Charitable Trust, Childs Charitable Trust, Hazel's Footprints Trust, TaP Futures and Lottie's Way – The Charlotte Hope Foundation, as well as those who wish to remain anonymous. We are also very grateful for so many individuals who have given one-off donations and those who give regular donations, all of which make our work possible. As ever, all administrative costs are paid by the trustees and all donations go directly to the beneficiaries.

KIDOGO KIDS

DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 DECEMBER 2024*

Structure, governance and management

The Directors who served during the year and up to the date of signature of the financial statements were:

Mr N Watson

Mrs H Watson

Miss A Watson

The Directors' report was approved by the Board of Directors.

.....
Mr N Watson

.....
Mrs H Watson

Date:

KIDOGO KIDS

INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS OF KIDOGO KIDS

I report on the financial statements of the charity for the year ended 31 December 2024, which are set out on pages 6 to 14.

Responsibilities and basis of report

As the charity Directors (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, it is my responsibility to:

- examine the financial statements under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act (Northern Ireland) 2008; and
- state whether particular matters have come to my attention.

Independent examiner's statement

I have completed my examination and I have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

HM Chartered Accountants
Chartered Accountants

6th Floor East Tower
Lanyon Plaza
8 Lanyon Place
Co. Antrim
Northern Ireland
BT1 3LP

Dated:

KIDOGO KIDS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	3	36,708	63,955	100,663	58,631	3,600	62,231
Expenditure on:							
Charitable activities	4	42,246	37,235	79,481	51,106	9,915	61,021
Net (outgoing)/incoming resources		(5,538)	26,720	21,182	7,525	(6,315)	1,210
Other recognised gains and losses							
Other gains or losses	9	(3,035)	-	(3,035)	(2,687)	-	(2,687)
Net movement in funds		(8,573)	26,720	18,147	4,838	(6,315)	(1,477)
Fund balances at 1 January 2024		11,587	1,800	13,387	6,749	8,115	14,864
Fund balances at 31 December 2024		<u>3,014</u>	<u>28,520</u>	<u>31,534</u>	<u>11,587</u>	<u>1,800</u>	<u>13,387</u>

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

KIDOGO KIDS

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Cash at bank and in hand		34,284		14,637	
Creditors: amounts falling due within one year	10	<u>(2,750)</u>		<u>(1,250)</u>	
Net current assets			<u>31,534</u>		<u>13,387</u>
The funds of the charity					
Restricted income funds	11		28,520		1,800
Unrestricted funds	12		<u>3,014</u>		<u>11,587</u>
			<u>31,534</u>		<u>13,387</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Directors on

.....
Mr N Watson

.....
Mrs H Watson

Company registration number NI666031 (Northern Ireland)

KIDOGO KIDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

Kidogo Kids is a private company limited by guarantee incorporated in Northern Ireland. The registered office is Ringhaddy House, 50 Ringhaddy Road, Killinchy, Co Down, BT23 6TU.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Directors in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

KIDOGO KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Resources expended are included in the Statement of Financial Activities on an accrual basis, inclusive of any VAT as it cannot be recovered.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Governance costs include audit fees and the initial legal costs involved in setting up the charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

KIDOGO KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2024	2024	2024	2023
	£	£	£	£
Donations and gifts	36,708	-	36,708	39,131
Grants	-	63,955	63,955	23,100
	<u>36,708</u>	<u>63,955</u>	<u>100,663</u>	<u>62,231</u>

KIDOGO KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

4 Expenditure on charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
Direct costs		
Feeding programme	5,125	5,378
Schools	9,972	4,843
Stationary programme	1,204	127
Clean hands programme	500	517
Reading & solar lights	294	-
Girls protection programme	10,087	5,891
Safe house	12,758	11,902
Children's homes	14,781	1,716
Construction	709	23,142
Youth support	2,067	1,640
Individuals/emergencies	4,538	2,106
Boys club	1,885	1,252
Ladies empowerment group	2,081	-
Laura's legacy	11,382	-
	<u>77,383</u>	<u>58,514</u>
Share of support and governance costs (see note 5)		
Governance	2,098	2,507
	<u>79,481</u>	<u>61,021</u>
Analysis by fund		
Unrestricted funds	42,246	51,106
Restricted funds	37,235	9,915
	<u>79,481</u>	<u>61,021</u>

5 Support costs

	Support costs £	Governance costs £	2024 £	2023 £
Accountancy	-	1,500	1,500	2,040
Bank charges	-	598	598	467
	<u>-</u>	<u>2,098</u>	<u>2,098</u>	<u>2,507</u>
Analysed between Charitable activities	<u>-</u>	<u>2,098</u>	<u>2,098</u>	<u>2,507</u>

KIDOGO KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

6 Directors

None of the Directors (or any persons connected with them) received any remuneration or benefits from the charity during the year.

7 Employees

There were no employees during the year or in the prior period.

	2024 Number	2023 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

9 Other gains and losses

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Gains/(losses) upon:		
Foreign exchange	3,035	2,687

10 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	2,750	1,250

KIDOGO KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

11 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds			Balance at 31 December 2024 £
	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	
Souter Charitable Trust	-	7,200	(6,000)	1,200
Childs Charitable Trust	-	5,000	(3,332)	1,668
Hazel's Footprints Trust	1,800	3,600	(3,000)	2,400
Neptune Group	-	1,200	(1,000)	200
TaP Futures	-	2,400	(900)	1,500
Lotties Way	-	3,750	(675)	3,075
Laura's Legacy	-	32,405	(18,128)	14,277
Other	-	8,400	(4,200)	4,200
	<u>1,800</u>	<u>63,955</u>	<u>(37,235)</u>	<u>28,520</u>

12 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024 £	Incoming resources £	Resources expended £	Gains and losses £	At 31 December 2024 £
General funds	<u>11,587</u>	<u>36,708</u>	<u>(42,246)</u>	<u>(3,035)</u>	<u>3,014</u>
Previous year:					
	At 1 January 2023 £	Incoming resources £	Resources expended £	Gains and losses £	At 31 December 2023 £
General funds	<u>6,749</u>	<u>58,631</u>	<u>(51,106)</u>	<u>(2,687)</u>	<u>11,587</u>

KIDOGO KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

13 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 December 2024:			
Current assets/(liabilities)	3,014	28,520	31,534
	<u>3,014</u>	<u>28,520</u>	<u>31,534</u>
	<u><u>3,014</u></u>	<u><u>28,520</u></u>	<u><u>31,534</u></u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 December 2023:			
Current assets/(liabilities)	11,587	1,800	13,387
	<u>11,587</u>	<u>1,800</u>	<u>13,387</u>
	<u><u>11,587</u></u>	<u><u>1,800</u></u>	<u><u>13,387</u></u>

Kidogo Kids

Northern Ireland - Charity number 108006

Accounts

Charity registration number NIC108006

Company registration number NI666031 (Northern Ireland)

KIDOGO KIDS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

KIDOGO KIDS

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	Mr N Watson Mrs H Watson Miss A Watson
Charity number	NIC108006
Company number	NI666031
Registered office	Ringhaddy House 50 Ringhaddy Road Killinchy Co Down BT23 6TU
Independent examiner	Harbinson Mulholland Centrepoint 24 Ormeau Avenue Belfast Co. Antrim Northern Ireland BT2 8HS

KIDOGO KIDS

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KIDOGO KIDS

DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2023

The Directors present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The objectives of Kidogo Kids are:

- alleviation of poverty, hardship and distress,
- supporting existing organisations and setting up new initiatives
- the advancement of education and life skills
- promotion of health and well being
- emergency financial support to individuals

2023 has been extremely busy, both with expanding existing projects and starting new ones. The economic situation in Kenya is not good, so the levels of poverty and lack of employment makes life increasingly difficult for vulnerable families. We continue to work with community leaders to help improve the lives of children and young people, especially in slum areas.

Our Safe House continues to be a much needed resource in the area. We have seen many more cases of abuse and neglect and have been able to help where we can. The number of cases became so high that we decided to build a second Safe House in the same compound and refurbished the original building to provide better ventilation.

By the end of the year we had fifteen girls living in the Safe House. We provide everything for them, including food, clothing, toiletries, school supplies, toys, books and medical care. As well as meeting their physical needs, we believe it is our responsibility to give them a well-rounded upbringing. They do interesting activities and go on outings, so they feel as if they are part of a family.

As well as the girls who are with us for the long term, we have had a number of emergency cases who have stayed in the Safe House for a short time. These are girls who have been rescued from bad situations or whose mothers have been in hospital, or one case when a small child was lost in a busy area. Happily all were reunited with family members. We are fortunate to have very good relationships with the Children's Department, police and community leaders, who are very supportive and refer cases to us, happy in the knowledge that the children will be well cared for until alternative arrangements can be made. In some cases reintegration is not possible due to the domestic situation, however our main aim is to return all children to their biological families but only if it is safe to do so and in the best interests of the child.

Occasionally we are brought other cases from the local community, usually young mothers who have been victims of domestic abuse. We help by providing support and finding safe accommodation. One of our large projects next year is going to be building a new facility which will include emergency accommodation for victims of domestic abuse.

The Girls' Protection Programme continues to thrive with sixty-eight girls being part of it. One of the main aims is to try and ensure that the girls can stay safely within their families, rather than having to be in the Safe House which is very much a last resort. As well as providing a supervised place for the girls to spend their time while not in school, we work closely with their relatives to understand the challenges they face. Hopefully with such support and help to rebuild a better home life, the girls can remain safely with their relatives.

The Programme provides the girls with support such as food, clothing, toiletries, school supplies, as well as paying all medical costs, something that they would often go without otherwise. They take part in many enjoyable activities, learn new skills and are given extra tuition during the holidays which strengthens their performance in class and helps with areas in which they are struggling. At Christmas we gave each of them a school bag filled with stationery and reading books. The bags were made by a man in the local community so we were also able to support a small local business.

KIDOGO KIDS

DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 DECEMBER 2023**

As well as the girls in the Programme, we support several very small boys who are brothers of the girls. This means that the girls can attend the programme, otherwise they would have to stay at home to look after their younger siblings.

At the end of 2023 we launched a Boys' Club. A common theme we have come to realise is that the vast majority of cases in the Girls' Protection Programme and Safe House are linked to the behaviour and attitude of men towards women. The Boys' Club is designed to gradually change these attitudes, starting with boys aged 10-15. The Club works alongside the Girls' Protection Programme, running each Saturday and every day during the holidays. It provides a safe place for the boys to spend their days when not in school. They do a variety of activities and are encouraged to read, tell stories and take part in other creative skills. Most of them have few or no positive male role models, so the same attitudes towards women persist within the community. Through the Boys' Club this is gradually changing as it is run by a diligent and kind man who is an excellent role model. We also bring in various other positive male role models to work with the boys in different activities, so that they can learn more positive behaviour. Since it began, they have already begun to change. Their manners have improved, they are polite and helpful and more respectful to their teachers in class. We hope that the Club will have a long term impact of helping to improve the lives of the local women in the future.

Within the same slum community, we continue to work closely with the same primary school which has approximately 250 children. Our Feeding Programme operates here, providing two nutritious meals a day, five days a week. We also provide meals to vulnerable members of the community where required and an evening meal for some of the most needy children. The impact of this has been very notable, as the overall health of all the children in the school is very good.

In the school we also provide a lot of other assistance such as maintenance of the washrooms, the Clean Hands Programme, a Reading Programme, firewood for cooking, new cutlery and crockery for meals, extracurricular materials, sports equipment, stationery, new desks and blackboards. We organized a graduation ceremony, prize-givings and Sports Day. Towards the end of the year we were able to provide a full set of textbooks and teachers guides which will be extremely beneficial for the coming academic year and beyond.

Another new project this year has been our Good Governance Programme; we work very closely with the school management to see how we can improve the quality of the school. Thanks to a grant, we have been able to pay the salaries of the Headmistress and Accountant who are working extremely hard to achieve this.

We continue to work alongside other schools (primary and secondary) in other slum areas where there are many social problems. We have provided them with stationery, sports equipment, extracurricular materials and office equipment. We have also established Reading Programmes in each school and continue to provide replacement books from time to time.

We have been fortunate to receive large amounts of clothing donations, particularly football kit for which we are very grateful. We have been able to distribute this to a large number of groups, including three schools, two children's homes and other community groups.

The baby home has been busy in 2023 and we have been involved with some of the reintegration of children back to their relatives which has been very positive. We continue to support the home with food, baby formula, clothing etc. as well as paying hospital bills and taking the toddlers on outings. We recently commissioned a local carpenter to do some repairs and make some new, sturdy furniture for the home.

We also continue to support two children's homes, providing food, clothing, extracurricular materials, exam supplies, toys, books and other items. We have also taken several groups of children out to explore local attractions and give them new experiences, something that we feel is important for their development.

Our Youth Support Programme, working with young people from 18 years and above, continues to support a number of individuals. We have provided several young people with the basic household items needed to start independent living such as bedding and cooking equipment. We also gave out stationary / school packs for those at college with all the items required for a whole year, including many of the course-specific requirements. To a number of young people we have also provided hygiene packs, food parcels, materials to start small part-time businesses, medical help and paid for short courses. We have been able to help two young people into employment and are hoping to do so for more in the coming year.

KIDOGO KIDS

DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Strategies for achieving aims and objectives

We have had a number of construction projects throughout the year, including the new Safe House, refurbishment of the original Safe House, refurbishment of three houses within the slum community and the beginning of our major building project for 2024 in partnership with Laura's Legacy.

In everything that we do, we try to ensure that we use local businesses in order to further support the communities in which we are working. In 2024 we plan to expand our 'Women in Business' initiative, helping mothers to set up their own small businesses to enable them to support themselves and their families. We have helped one lady to start a vegetable shop and she is now able to pay all the school fees, feed her children and pay the rent, without having to worry about how her family will survive.

In addition to our ongoing projects, we have helped a number of individuals through the year. This includes:

- Paying school fees for several children
- Buying school requirements for several children starting junior secondary and secondary schools
- Paying university fees for a girl who is training to be a teacher
- Helping a family to move house in difficult circumstances
- Finding a new home and providing support to a lady after a brutal attack
- Paying emergency rent for several families to avoid eviction
- Helping a single father with household items
- Supporting two cases of pregnant teenagers to get the help they needed
- Helping with medical costs for several vulnerable people
- Providing emergency household items, clothing, food and bedding for several families after devastating fires
- Giving food parcels to over 120 needy families and individuals

We are extremely grateful to everyone who has helped during 2023. We have received grants from Neptune Group, SPAN, Hazel's Footprints Trust, Archer Trust, Heb Ffin, Dorinda, Lady Dunleath Charitable Trust and others who wish to remain anonymous. Individuals have raised money by a sponsored abseil and climbing Mt. Kilimanjaro and we are also very grateful for the many sponsorships and one-off donations which make all our work possible. All administrative costs are paid by the trustees and all donations go directly to the beneficiaries. One of the trustees lives in Kenya and constantly supervises every aspect of the charity.

Structure, governance and management

The Directors who served during the year and up to the date of signature of the financial statements were:

Mr N Watson

Mrs H Watson

Miss A Watson

The Directors' report was approved by the Board of Directors.

Mr N Watson

Mrs H Watson

11 October 2024

KIDOGO KIDS

INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS OF KIDOGO KIDS

We report to the Directors on our examination of the financial statements of Kidogo Kids (the charity) for the year ended 31 December 2023.

Responsibilities and basis of report

As the Directors of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements and you have considered the audit requirement of Section 65(3) of the Charities Act (NI) 2008 (the Act). Having satisfied ourselves that the charity is not subject to audit under company law, and is eligible for independent examination, it is our responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act;
- state whether particular matters have come to our attention.

Independent examiner's statement

We have examined your charity accounts as required under Section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

Our role is to state whether any material matters have come to our attention giving us cause to believe:

- 1 That accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 That the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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.
- 4 That there is further information needed for a proper understanding of the accounts to be reached.

We have completed our examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, we have found no matters that require drawing to your attention.

Harbinson Mulholland
Chartered Accountants

Centrepoint
24 Ormeau Avenue
Belfast
Co. Antrim
Northern Ireland
BT2 8HS

Dated: 11 October 2024

KIDOGO KIDS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:							
Donations and legacies	3	58,631	3,600	62,231	26,351	8,115	34,466
Expenditure on:							
Charitable activities	4	51,106	9,915	61,021	29,279	5,157	34,436
Net incoming/(outgoing) resources		7,525	(6,315)	1,210	(2,928)	2,958	30
Other recognised gains and losses							
Other gains or losses	9	(2,687)	-	(2,687)	3,130	-	3,130
Net movement in funds		4,838	(6,315)	(1,477)	202	2,958	3,160
Fund balances at 1 January 2023		6,749	8,115	14,864	6,547	5,157	11,704
Fund balances at 31 December 2023		11,587	1,800	13,387	6,749	8,115	14,864

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

KIDOGO KIDS

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Cash at bank and in hand		14,637		17,074	
Creditors: amounts falling due within one year	10	<u>(1,250)</u>		<u>(2,210)</u>	
Net current assets			<u>13,387</u>		<u>14,864</u>
The funds of the charity					
Restricted income funds	11		1,800		8,115
Unrestricted funds	12		<u>11,587</u>		<u>6,749</u>
			<u>13,387</u>		<u>14,864</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Directors on 11 October 2024

Mr N Watson

Mrs H Watson

Company registration number NI666031 (Northern Ireland)

KIDOGO KIDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

Kidogo Kids is a private company limited by guarantee incorporated in Northern Ireland. The registered office is Ringhaddy House, 50 Ringhaddy Road, Killinchy, Co Down, BT23 6TU.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Directors in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

KIDOGO KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Resources expended are included in the Statement of Financial Activities on an accrual basis, inclusive of any VAT as it cannot be recovered.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Governance costs include audit fees and the initial legal costs involved in setting up the charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

KIDOGO KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2023 £	2023 £	2023 £	2022 £
Donations and gifts	39,131	-	39,131	19,551
Grants	19,500	3,600	23,100	14,915
	<u>58,631</u>	<u>3,600</u>	<u>62,231</u>	<u>34,466</u>

KIDOGO KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

4 Expenditure on charitable activities

	Charitable activities 2023 £	Charitable activities 2022 £
Direct costs		
Feeding programme	5,378	5,682
Schools	4,843	4,888
Stationary programme	127	771
Clean hands programme	517	1,014
Reading & solar lights	-	283
Girls protection programme	5,891	4,887
Safe house	11,902	7,108
Children's homes	1,716	4,400
Construction	23,142	197
Youth support	1,640	2,958
Individuals/emergencies	2,106	821
Boys club	1,252	-
	<u>58,514</u>	<u>33,009</u>
Share of support and governance costs (see note 5)		
Governance	2,507	1,427
	<u>61,021</u>	<u>34,436</u>
Analysis by fund		
Unrestricted funds	51,106	29,279
Restricted funds	9,915	5,157
	<u>61,021</u>	<u>34,436</u>

5 Support costs

	Support costs £	Governance costs £	2023 £	2022 £
Accountancy	-	2,040	2,040	1,110
Bank charges	-	467	467	317
	<u>-</u>	<u>2,507</u>	<u>2,507</u>	<u>1,427</u>
Analysed between Charitable activities	<u>-</u>	<u>2,507</u>	<u>2,507</u>	<u>1,427</u>

KIDOGO KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

6 Directors

None of the Directors (or any persons connected with them) received any remuneration or benefits from the charity during the year.

7 Employees

There were no employees during the period.

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

9 Other gains and losses

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Gains/(losses) upon:		
Foreign exchange	2,687	(3,130)

10 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	1,250	2,210

11 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds			
	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Balance at 31 December 2023 £
Souter Charitable Trust	5,400	-	(5,400)	-
Safe House	2,715	-	(2,715)	-
Hazel's Footprints Trust	-	3,600	(1,800)	1,800
	<u>8,115</u>	<u>3,600</u>	<u>(9,915)</u>	<u>1,800</u>

KIDOGO KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

12 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023	Incoming resources	Resources expended	Gains and losses	At 31 December 2023
	£	£	£	£	£
General funds	6,749	58,631	(51,106)	(2,687)	11,587
	<u>6,749</u>	<u>58,631</u>	<u>(51,106)</u>	<u>(2,687)</u>	<u>11,587</u>
Previous year:	At 1 January 2022	Incoming resources	Resources expended	Gains and losses	At 31 December 2022
	£	£	£	£	£
General funds	6,547	26,351	(29,279)	3,130	6,749
	<u>6,547</u>	<u>26,351</u>	<u>(29,279)</u>	<u>3,130</u>	<u>6,749</u>

13 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 December 2023:			
Current assets/(liabilities)	11,587	1,800	13,387
	<u>11,587</u>	<u>1,800</u>	<u>13,387</u>
	<u>11,587</u>	<u>1,800</u>	<u>13,387</u>
	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
At 31 December 2022:			
Current assets/(liabilities)	6,749	8,115	14,864
	<u>6,749</u>	<u>8,115</u>	<u>14,864</u>
	<u>6,749</u>	<u>8,115</u>	<u>14,864</u>

Kidogo Kids

Northern Ireland - Charity number 108006

Annual report

Charity registration number NIC108006

Company registration number NI666031 (Northern Ireland)

KIDOGO KIDS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

KIDOGO KIDS

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	Mr N Watson Mrs H Watson Miss A Watson
Charity number	NIC108006
Company number	NI666031
Registered office	Ringhaddy House 50 Ringhaddy Road Killinchy Co Down BT23 6TU
Independent examiner	Harbinson Mulholland Centrepoint 24 Ormeau Avenue Belfast Co. Antrim Northern Ireland BT2 8HS

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KIDOGO KIDS

DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2023

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Objectives and activities

The objectives of Kidogo Kids are:

- alleviation of poverty, hardship and distress,
- supporting existing organisations and setting up new initiatives
- the advancement of education and life skills
- promotion of health and well being
- emergency financial support to individuals

2023 has been extremely busy, both with expanding existing projects and starting new ones. The economic situation in Kenya is not good, so the levels of poverty and lack of employment makes life increasingly difficult for vulnerable families. We continue to work with community leaders to help improve the lives of children and young people, especially in slum areas.

Our Safe House continues to be a much needed resource in the area. We have seen many more cases of abuse and neglect and have been able to help where we can. The number of cases became so high that we decided to build a second Safe House in the same compound and refurbished the original building to provide better ventilation.

By the end of the year we had fifteen girls living in the Safe House. We provide everything for them, including food, clothing, toiletries, school supplies, toys, books and medical care. As well as meeting their physical needs, we believe it is our responsibility to give them a well-rounded upbringing. They do interesting activities and go on outings, so they feel as if they are part of a family.

As well as the girls who are with us for the long term, we have had a number of emergency cases who have stayed in the Safe House for a short time. These are girls who have been rescued from bad situations or whose mothers have been in hospital, or one case when a small child was lost in a busy area. Happily all were reunited with family members. We are fortunate to have very good relationships with the Children's Department, police and community leaders, who are very supportive and refer cases to us, happy in the knowledge that the children will be well cared for until alternative arrangements can be made. In some cases reintegration is not possible due to the domestic situation, however our main aim is to return all children to their biological families but only if it is safe to do so and in the best interests of the child.

Occasionally we are brought other cases from the local community, usually young mothers who have been victims of domestic abuse. We help by providing support and finding safe accommodation. One of our large projects next year is going to be building a new facility which will include emergency accommodation for victims of domestic abuse.

The Girls' Protection Programme continues to thrive with sixty-eight girls being part of it. One of the main aims is to try and ensure that the girls can stay safely within their families, rather than having to be in the Safe House which is very much a last resort. As well as providing a supervised place for the girls to spend their time while not in school, we work closely with their relatives to understand the challenges they face. Hopefully with such support and help to rebuild a better home life, the girls can remain safely with their relatives.

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KIDOGO KIDS

DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 DECEMBER 2023**

As well as the girls in the Programme, we support several very small boys who are brothers of the girls. This means that the girls can attend the programme, otherwise they would have to stay at home to look after their younger siblings.

At the end of 2023 we launched a Boys' Club. A common theme we have come to realise is that the vast majority of cases in the Girls' Protection Programme and Safe House are linked to the behaviour and attitude of men towards women. The Boys' Club is designed to gradually change these attitudes, starting with boys aged 10-15. The Club works alongside the Girls' Protection Programme, running each Saturday and every day during the holidays. It provides a safe place for the boys to spend their days when not in school. They do a variety of activities and are encouraged to read, tell stories and take part in other creative skills. Most of them have few or no positive male role models, so the same attitudes towards women persist within the community. Through the Boys' Club this is gradually changing as it is run by a diligent and kind man who is an excellent role model. We also bring in various other positive male role models to work with the boys in different activities, so that they can learn more positive behaviour. Since it began, they have already begun to change. Their manners have improved, they are polite and helpful and more respectful to their teachers in class. We hope that the Club will have a long term impact of helping to improve the lives of the local women in the future.

Within the same slum community, we continue to work closely with the same primary school which has approximately 250 children. Our Feeding Programme operates here, providing two nutritious meals a day, five days a week. We also provide meals to vulnerable members of the community where required and an evening meal for some of the most needy children. The impact of this has been very notable, as the overall health of all the children in the school is very good.

In the school we also provide a lot of other assistance such as maintenance of the washrooms, the Clean Hands Programme, a Reading Programme, firewood for cooking, new cutlery and crockery for meals, extracurricular materials, sports equipment, stationery, new desks and blackboards. We organized a graduation ceremony, prize-givings and Sports Day. Towards the end of the year we were able to provide a full set of textbooks and teachers guides which will be extremely beneficial for the coming academic year and beyond.

Another new project this year has been our Good Governance Programme; we work very closely with the school management to see how we can improve the quality of the school. Thanks to a grant, we have been able to pay the salaries of the Headmistress and Accountant who are working extremely hard to achieve this.

We continue to work alongside other schools (primary and secondary) in other slum areas where there are many social problems. We have provided them with stationery, sports equipment, extracurricular materials and office equipment. We have also established Reading Programmes in each school and continue to provide replacement books from time to time.

We have been fortunate to receive large amounts of clothing donations, particularly football kit for which we are very grateful. We have been able to distribute this to a large number of groups, including three schools, two children's homes and other community groups.

The baby home has been busy in 2023 and we have been involved with some of the reintegration of children back to their relatives which has been very positive. We continue to support the home with food, baby formula, clothing etc. as well as paying hospital bills and taking the toddlers on outings. We recently commissioned a local carpenter to do some repairs and make some new, sturdy furniture for the home.

We also continue to support two children's homes, providing food, clothing, extracurricular materials, exam supplies, toys, books and other items. We have also taken several groups of children out to explore local attractions and give them new experiences, something that we feel is important for their development.

Our Youth Support Programme, working with young people from 18 years and above, continues to support a number of individuals. We have provided several young people with the basic household items needed to start independent living such as bedding and cooking equipment. We also gave out stationary / school packs for those at college with all the items required for a whole year, including many of the course-specific requirements. To a number of young people we have also provided hygiene packs, food parcels, materials to start small part-time businesses, medical help and paid for short courses. We have been able to help two young people into employment and are hoping to do so for more in the coming year.

KIDOGO KIDS

DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Strategies for achieving aims and objectives

We have had a number of construction projects throughout the year, including the new Safe House, refurbishment of the original Safe House, refurbishment of three houses within the slum community and the beginning of our major building project for 2024 in partnership with Laura's Legacy.

In everything that we do, we try to ensure that we use local businesses in order to further support the communities in which we are working. In 2024 we plan to expand our 'Women in Business' initiative, helping mothers to set up their own small businesses to enable them to support themselves and their families. We have helped one lady to start a vegetable shop and she is now able to pay all the school fees, feed her children and pay the rent, without having to worry about how her family will survive.

In addition to our ongoing projects, we have helped a number of individuals through the year. This includes:

- Paying school fees for several children
- Buying school requirements for several children starting junior secondary and secondary schools
- Paying university fees for a girl who is training to be a teacher
- Helping a family to move house in difficult circumstances
- Finding a new home and providing support to a lady after a brutal attack
- Paying emergency rent for several families to avoid eviction
- Helping a single father with household items
- Supporting two cases of pregnant teenagers to get the help they needed
- Helping with medical costs for several vulnerable people
- Providing emergency household items, clothing, food and bedding for several families after devastating fires
- Giving food parcels to over 120 needy families and individuals

We are extremely grateful to everyone who has helped during 2023. We have received grants from Neptune Group, SPAN, Hazel's Footprints Trust, Archer Trust, Heb Ffin, Dorinda, Lady Dunleath Charitable Trust and others who wish to remain anonymous. Individuals have raised money by a sponsored abseil and climbing Mt. Kilimanjaro and we are also very grateful for the many sponsorships and one-off donations which make all our work possible. All administrative costs are paid by the trustees and all donations go directly to the beneficiaries. One of the trustees lives in Kenya and constantly supervises every aspect of the charity.

Structure, governance and management

The Directors who served during the year and up to the date of signature of the financial statements were:

Mr N Watson

Mrs H Watson

Miss A Watson

The Directors' report was approved by the Board of Directors.

Mr N Watson

Mrs H Watson

11 October 2024

KIDOGO KIDS

INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS OF KIDOGO KIDS

We report to the Directors on our examination of the financial statements of Kidogo Kids (the charity) for the year ended 31 December 2023.

Responsibilities and basis of report

As the Directors of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements and you have considered the audit requirement of Section 65(3) of the Charities Act (NI) 2008 (the Act). Having satisfied ourselves that the charity is not subject to audit under company law, and is eligible for independent examination, it is our responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act;
- state whether particular matters have come to our attention.

Independent examiner's statement

We have examined your charity accounts as required under Section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

Our role is to state whether any material matters have come to our attention giving us cause to believe:

- 1 That accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 That the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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.
- 4 That there is further information needed for a proper understanding of the accounts to be reached.

We have completed our examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, we have found no matters that require drawing to your attention.

Harbinson Mulholland
Chartered Accountants

Centrepoint
24 Ormeau Avenue
Belfast
Co. Antrim
Northern Ireland
BT2 8HS

Dated: 11 October 2024

KIDOGO KIDS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:							
Donations and legacies	3	58,631	3,600	62,231	26,351	8,115	34,466
Expenditure on:							
Charitable activities	4	51,106	9,915	61,021	29,279	5,157	34,436
Net incoming/(outgoing) resources		7,525	(6,315)	1,210	(2,928)	2,958	30
Other recognised gains and losses							
Other gains or losses	9	(2,687)	-	(2,687)	3,130	-	3,130
Net movement in funds		4,838	(6,315)	(1,477)	202	2,958	3,160
Fund balances at 1 January 2023		6,749	8,115	14,864	6,547	5,157	11,704
Fund balances at 31 December 2023		11,587	1,800	13,387	6,749	8,115	14,864

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

KIDOGO KIDS

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Cash at bank and in hand		14,637		17,074	
Creditors: amounts falling due within one year	10	<u>(1,250)</u>		<u>(2,210)</u>	
Net current assets			<u>13,387</u>		<u>14,864</u>
The funds of the charity					
Restricted income funds	11		1,800		8,115
Unrestricted funds	12		<u>11,587</u>		<u>6,749</u>
			<u>13,387</u>		<u>14,864</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Directors on 11 October 2024

Mr N Watson

Mrs H Watson

Company registration number NI666031 (Northern Ireland)

KIDOGO KIDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

Kidogo Kids is a private company limited by guarantee incorporated in Northern Ireland. The registered office is Ringhaddy House, 50 Ringhaddy Road, Killinchy, Co Down, BT23 6TU.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Directors in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

KIDOGO KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Resources expended are included in the Statement of Financial Activities on an accrual basis, inclusive of any VAT as it cannot be recovered.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Governance costs include audit fees and the initial legal costs involved in setting up the charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

KIDOGO KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2023 £	2023 £	2023 £	2022 £
Donations and gifts	39,131	-	39,131	19,551
Grants	19,500	3,600	23,100	14,915
	<u>58,631</u>	<u>3,600</u>	<u>62,231</u>	<u>34,466</u>

KIDOGO KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

4 Expenditure on charitable activities

	Charitable activities 2023 £	Charitable activities 2022 £
Direct costs		
Feeding programme	5,378	5,682
Schools	4,843	4,888
Stationary programme	127	771
Clean hands programme	517	1,014
Reading & solar lights	-	283
Girls protection programme	5,891	4,887
Safe house	11,902	7,108
Children's homes	1,716	4,400
Construction	23,142	197
Youth support	1,640	2,958
Individuals/emergencies	2,106	821
Boys club	1,252	-
	<u>58,514</u>	<u>33,009</u>
Share of support and governance costs (see note 5)		
Governance	2,507	1,427
	<u>61,021</u>	<u>34,436</u>
Analysis by fund		
Unrestricted funds	51,106	29,279
Restricted funds	9,915	5,157
	<u>61,021</u>	<u>34,436</u>

5 Support costs

	Support costs £	Governance costs £	2023 £	2022 £
Accountancy	-	2,040	2,040	1,110
Bank charges	-	467	467	317
	<u>-</u>	<u>2,507</u>	<u>2,507</u>	<u>1,427</u>
Analysed between Charitable activities	<u>-</u>	<u>2,507</u>	<u>2,507</u>	<u>1,427</u>

KIDOGO KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

6 Directors

None of the Directors (or any persons connected with them) received any remuneration or benefits from the charity during the year.

7 Employees

There were no employees during the period.

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

9 Other gains and losses

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Gains/(losses) upon:		
Foreign exchange	2,687	(3,130)

10 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	1,250	2,210

11 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds			
	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Balance at 31 December 2023 £
Souter Charitable Trust	5,400	-	(5,400)	-
Safe House	2,715	-	(2,715)	-
Hazel's Footprints Trust	-	3,600	(1,800)	1,800
	<u>8,115</u>	<u>3,600</u>	<u>(9,915)</u>	<u>1,800</u>

KIDOGO KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

12 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023	Incoming resources	Resources expended	Gains and losses	At 31 December 2023
	£	£	£	£	£
General funds	6,749	58,631	(51,106)	(2,687)	11,587
	<u>6,749</u>	<u>58,631</u>	<u>(51,106)</u>	<u>(2,687)</u>	<u>11,587</u>
Previous year:	At 1 January 2022	Incoming resources	Resources expended	Gains and losses	At 31 December 2022
	£	£	£	£	£
General funds	6,547	26,351	(29,279)	3,130	6,749
	<u>6,547</u>	<u>26,351</u>	<u>(29,279)</u>	<u>3,130</u>	<u>6,749</u>

13 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 December 2023:			
Current assets/(liabilities)	11,587	1,800	13,387
	<u>11,587</u>	<u>1,800</u>	<u>13,387</u>
	<u>11,587</u>	<u>1,800</u>	<u>13,387</u>
	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
At 31 December 2022:			
Current assets/(liabilities)	6,749	8,115	14,864
	<u>6,749</u>	<u>8,115</u>	<u>14,864</u>
	<u>6,749</u>	<u>8,115</u>	<u>14,864</u>

Kidogo Kids

Northern Ireland - Charity number 108006

Annual return

Charity registration number NIC108006

Company registration number NI666031 (Northern Ireland)

KIDOGO KIDS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

KIDOGO KIDS

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	Mr N Watson Mrs H Watson Miss A Watson
Charity number	NIC108006
Company number	NI666031
Registered office	Ringhaddy House 50 Ringhaddy Road Killinchy Co Down BT23 6TU
Independent examiner	Harbinson Mulholland Centrepoint 24 Ormeau Avenue Belfast Co. Antrim Northern Ireland BT2 8HS

KIDOGO KIDS

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KIDOGO KIDS

DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2023

The Directors present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The objectives of Kidogo Kids are:

- alleviation of poverty, hardship and distress,
- supporting existing organisations and setting up new initiatives
- the advancement of education and life skills
- promotion of health and well being
- emergency financial support to individuals

2023 has been extremely busy, both with expanding existing projects and starting new ones. The economic situation in Kenya is not good, so the levels of poverty and lack of employment makes life increasingly difficult for vulnerable families. We continue to work with community leaders to help improve the lives of children and young people, especially in slum areas.

Our Safe House continues to be a much needed resource in the area. We have seen many more cases of abuse and neglect and have been able to help where we can. The number of cases became so high that we decided to build a second Safe House in the same compound and refurbished the original building to provide better ventilation.

By the end of the year we had fifteen girls living in the Safe House. We provide everything for them, including food, clothing, toiletries, school supplies, toys, books and medical care. As well as meeting their physical needs, we believe it is our responsibility to give them a well-rounded upbringing. They do interesting activities and go on outings, so they feel as if they are part of a family.

As well as the girls who are with us for the long term, we have had a number of emergency cases who have stayed in the Safe House for a short time. These are girls who have been rescued from bad situations or whose mothers have been in hospital, or one case when a small child was lost in a busy area. Happily all were reunited with family members. We are fortunate to have very good relationships with the Children's Department, police and community leaders, who are very supportive and refer cases to us, happy in the knowledge that the children will be well cared for until alternative arrangements can be made. In some cases reintegration is not possible due to the domestic situation, however our main aim is to return all children to their biological families but only if it is safe to do so and in the best interests of the child.

Occasionally we are brought other cases from the local community, usually young mothers who have been victims of domestic abuse. We help by providing support and finding safe accommodation. One of our large projects next year is going to be building a new facility which will include emergency accommodation for victims of domestic abuse.

The Girls' Protection Programme continues to thrive with sixty-eight girls being part of it. One of the main aims is to try and ensure that the girls can stay safely within their families, rather than having to be in the Safe House which is very much a last resort. As well as providing a supervised place for the girls to spend their time while not in school, we work closely with their relatives to understand the challenges they face. Hopefully with such support and help to rebuild a better home life, the girls can remain safely with their relatives.

The Programme provides the girls with support such as food, clothing, toiletries, school supplies, as well as paying all medical costs, something that they would often go without otherwise. They take part in many enjoyable activities, learn new skills and are given extra tuition during the holidays which strengthens their performance in class and helps with areas in which they are struggling. At Christmas we gave each of them a school bag filled with stationery and reading books. The bags were made by a man in the local community so we were also able to support a small local business.

KIDOGO KIDS

DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 DECEMBER 2023**

As well as the girls in the Programme, we support several very small boys who are brothers of the girls. This means that the girls can attend the programme, otherwise they would have to stay at home to look after their younger siblings.

At the end of 2023 we launched a Boys' Club. A common theme we have come to realise is that the vast majority of cases in the Girls' Protection Programme and Safe House are linked to the behaviour and attitude of men towards women. The Boys' Club is designed to gradually change these attitudes, starting with boys aged 10-15. The Club works alongside the Girls' Protection Programme, running each Saturday and every day during the holidays. It provides a safe place for the boys to spend their days when not in school. They do a variety of activities and are encouraged to read, tell stories and take part in other creative skills. Most of them have few or no positive male role models, so the same attitudes towards women persist within the community. Through the Boys' Club this is gradually changing as it is run by a diligent and kind man who is an excellent role model. We also bring in various other positive male role models to work with the boys in different activities, so that they can learn more positive behaviour. Since it began, they have already begun to change. Their manners have improved, they are polite and helpful and more respectful to their teachers in class. We hope that the Club will have a long term impact of helping to improve the lives of the local women in the future.

Within the same slum community, we continue to work closely with the same primary school which has approximately 250 children. Our Feeding Programme operates here, providing two nutritious meals a day, five days a week. We also provide meals to vulnerable members of the community where required and an evening meal for some of the most needy children. The impact of this has been very notable, as the overall health of all the children in the school is very good.

In the school we also provide a lot of other assistance such as maintenance of the washrooms, the Clean Hands Programme, a Reading Programme, firewood for cooking, new cutlery and crockery for meals, extracurricular materials, sports equipment, stationery, new desks and blackboards. We organized a graduation ceremony, prize-givings and Sports Day. Towards the end of the year we were able to provide a full set of textbooks and teachers guides which will be extremely beneficial for the coming academic year and beyond.

Another new project this year has been our Good Governance Programme; we work very closely with the school management to see how we can improve the quality of the school. Thanks to a grant, we have been able to pay the salaries of the Headmistress and Accountant who are working extremely hard to achieve this.

We continue to work alongside other schools (primary and secondary) in other slum areas where there are many social problems. We have provided them with stationery, sports equipment, extracurricular materials and office equipment. We have also established Reading Programmes in each school and continue to provide replacement books from time to time.

We have been fortunate to receive large amounts of clothing donations, particularly football kit for which we are very grateful. We have been able to distribute this to a large number of groups, including three schools, two children's homes and other community groups.

The baby home has been busy in 2023 and we have been involved with some of the reintegration of children back to their relatives which has been very positive. We continue to support the home with food, baby formula, clothing etc. as well as paying hospital bills and taking the toddlers on outings. We recently commissioned a local carpenter to do some repairs and make some new, sturdy furniture for the home.

We also continue to support two children's homes, providing food, clothing, extracurricular materials, exam supplies, toys, books and other items. We have also taken several groups of children out to explore local attractions and give them new experiences, something that we feel is important for their development.

Our Youth Support Programme, working with young people from 18 years and above, continues to support a number of individuals. We have provided several young people with the basic household items needed to start independent living such as bedding and cooking equipment. We also gave out stationary / school packs for those at college with all the items required for a whole year, including many of the course-specific requirements. To a number of young people we have also provided hygiene packs, food parcels, materials to start small part-time businesses, medical help and paid for short courses. We have been able to help two young people into employment and are hoping to do so for more in the coming year.

KIDOGO KIDS

DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Strategies for achieving aims and objectives

We have had a number of construction projects throughout the year, including the new Safe House, refurbishment of the original Safe House, refurbishment of three houses within the slum community and the beginning of our major building project for 2024 in partnership with Laura's Legacy.

In everything that we do, we try to ensure that we use local businesses in order to further support the communities in which we are working. In 2024 we plan to expand our 'Women in Business' initiative, helping mothers to set up their own small businesses to enable them to support themselves and their families. We have helped one lady to start a vegetable shop and she is now able to pay all the school fees, feed her children and pay the rent, without having to worry about how her family will survive.

In addition to our ongoing projects, we have helped a number of individuals through the year. This includes:

- Paying school fees for several children
- Buying school requirements for several children starting junior secondary and secondary schools
- Paying university fees for a girl who is training to be a teacher
- Helping a family to move house in difficult circumstances
- Finding a new home and providing support to a lady after a brutal attack
- Paying emergency rent for several families to avoid eviction
- Helping a single father with household items
- Supporting two cases of pregnant teenagers to get the help they needed
- Helping with medical costs for several vulnerable people
- Providing emergency household items, clothing, food and bedding for several families after devastating fires
- Giving food parcels to over 120 needy families and individuals

We are extremely grateful to everyone who has helped during 2023. We have received grants from Neptune Group, SPAN, Hazel's Footprints Trust, Archer Trust, Heb Ffin, Dorinda, Lady Dunleath Charitable Trust and others who wish to remain anonymous. Individuals have raised money by a sponsored abseil and climbing Mt. Kilimanjaro and we are also very grateful for the many sponsorships and one-off donations which make all our work possible. All administrative costs are paid by the trustees and all donations go directly to the beneficiaries. One of the trustees lives in Kenya and constantly supervises every aspect of the charity.

Structure, governance and management

The Directors who served during the year and up to the date of signature of the financial statements were:

Mr N Watson

Mrs H Watson

Miss A Watson

The Directors' report was approved by the Board of Directors.

Mr N Watson

Mrs H Watson

11 October 2024

KIDOGO KIDS

INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS OF KIDOGO KIDS

We report to the Directors on our examination of the financial statements of Kidogo Kids (the charity) for the year ended 31 December 2023.

Responsibilities and basis of report

As the Directors of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements and you have considered the audit requirement of Section 65(3) of the Charities Act (NI) 2008 (the Act). Having satisfied ourselves that the charity is not subject to audit under company law, and is eligible for independent examination, it is our responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act;
- state whether particular matters have come to our attention.

Independent examiner's statement

We have examined your charity accounts as required under Section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

Our role is to state whether any material matters have come to our attention giving us cause to believe:

- 1 That accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 That the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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.
- 4 That there is further information needed for a proper understanding of the accounts to be reached.

We have completed our examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, we have found no matters that require drawing to your attention.

Harbinson Mulholland
Chartered Accountants

Centrepoint
24 Ormeau Avenue
Belfast
Co. Antrim
Northern Ireland
BT2 8HS

Dated: 11 October 2024

KIDOGO KIDS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:							
Donations and legacies	3	58,631	3,600	62,231	26,351	8,115	34,466
Expenditure on:							
Charitable activities	4	51,106	9,915	61,021	29,279	5,157	34,436
Net incoming/(outgoing) resources		7,525	(6,315)	1,210	(2,928)	2,958	30
Other recognised gains and losses							
Other gains or losses	9	(2,687)	-	(2,687)	3,130	-	3,130
Net movement in funds		4,838	(6,315)	(1,477)	202	2,958	3,160
Fund balances at 1 January 2023		6,749	8,115	14,864	6,547	5,157	11,704
Fund balances at 31 December 2023		11,587	1,800	13,387	6,749	8,115	14,864

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

KIDOGO KIDS

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Cash at bank and in hand		14,637		17,074	
Creditors: amounts falling due within one year	10	<u>(1,250)</u>		<u>(2,210)</u>	
Net current assets			<u>13,387</u>		<u>14,864</u>
The funds of the charity					
Restricted income funds	11		1,800		8,115
Unrestricted funds	12		<u>11,587</u>		<u>6,749</u>
			<u>13,387</u>		<u>14,864</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Directors on 11 October 2024

Mr N Watson

Mrs H Watson

Company registration number NI666031 (Northern Ireland)

KIDOGO KIDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

Kidogo Kids is a private company limited by guarantee incorporated in Northern Ireland. The registered office is Ringhaddy House, 50 Ringhaddy Road, Killinchy, Co Down, BT23 6TU.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Directors in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

KIDOGO KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Resources expended are included in the Statement of Financial Activities on an accrual basis, inclusive of any VAT as it cannot be recovered.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Governance costs include audit fees and the initial legal costs involved in setting up the charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

KIDOGO KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2023	2023	2023	2022
	£	£	£	£
Donations and gifts	39,131	-	39,131	19,551
Grants	19,500	3,600	23,100	14,915
	<u>58,631</u>	<u>3,600</u>	<u>62,231</u>	<u>34,466</u>

KIDOGO KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

4 Expenditure on charitable activities

	Charitable activities 2023 £	Charitable activities 2022 £
Direct costs		
Feeding programme	5,378	5,682
Schools	4,843	4,888
Stationary programme	127	771
Clean hands programme	517	1,014
Reading & solar lights	-	283
Girls protection programme	5,891	4,887
Safe house	11,902	7,108
Children's homes	1,716	4,400
Construction	23,142	197
Youth support	1,640	2,958
Individuals/emergencies	2,106	821
Boys club	1,252	-
	<u>58,514</u>	<u>33,009</u>
Share of support and governance costs (see note 5)		
Governance	2,507	1,427
	<u>61,021</u>	<u>34,436</u>
Analysis by fund		
Unrestricted funds	51,106	29,279
Restricted funds	9,915	5,157
	<u>61,021</u>	<u>34,436</u>

5 Support costs

	Support costs £	Governance costs £	2023 £	2022 £
Accountancy	-	2,040	2,040	1,110
Bank charges	-	467	467	317
	<u>-</u>	<u>2,507</u>	<u>2,507</u>	<u>1,427</u>
Analysed between Charitable activities	<u>-</u>	<u>2,507</u>	<u>2,507</u>	<u>1,427</u>

KIDOGO KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

6 Directors

None of the Directors (or any persons connected with them) received any remuneration or benefits from the charity during the year.

7 Employees

There were no employees during the period.

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

9 Other gains and losses

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Gains/(losses) upon:		
Foreign exchange	2,687	(3,130)

10 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	1,250	2,210

11 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds			
	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Balance at 31 December 2023 £
Souter Charitable Trust	5,400	-	(5,400)	-
Safe House	2,715	-	(2,715)	-
Hazel's Footprints Trust	-	3,600	(1,800)	1,800
	<u>8,115</u>	<u>3,600</u>	<u>(9,915)</u>	<u>1,800</u>

KIDOGO KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

12 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023	Incoming resources	Resources expended	Gains and losses	At 31 December 2023
	£	£	£	£	£
General funds	6,749	58,631	(51,106)	(2,687)	11,587
	<u>6,749</u>	<u>58,631</u>	<u>(51,106)</u>	<u>(2,687)</u>	<u>11,587</u>
Previous year:	At 1 January 2022	Incoming resources	Resources expended	Gains and losses	At 31 December 2022
	£	£	£	£	£
General funds	6,547	26,351	(29,279)	3,130	6,749
	<u>6,547</u>	<u>26,351</u>	<u>(29,279)</u>	<u>3,130</u>	<u>6,749</u>

13 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 December 2023:			
Current assets/(liabilities)	11,587	1,800	13,387
	<u>11,587</u>	<u>1,800</u>	<u>13,387</u>
	<u>11,587</u>	<u>1,800</u>	<u>13,387</u>
	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
At 31 December 2022:			
Current assets/(liabilities)	6,749	8,115	14,864
	<u>6,749</u>	<u>8,115</u>	<u>14,864</u>
	<u>6,749</u>	<u>8,115</u>	<u>14,864</u>

Kidogo Kids

Northern Ireland - Charity number 108006

Accounts

Charity registration number NIC108006

Company registration number NI666031 (Northern Ireland)

KIDOGO KIDS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

KIDOGO KIDS

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	Mr N Watson Mrs H Watson Miss A Watson
Charity number	NIC108006
Company number	NI666031
Registered office	Ringhaddy House 50 Ringhaddy Road Killinchy Co Down BT23 6TU
Independent examiner	Harbinson Mulholland Centrepoint 24 Ormeau Avenue Belfast Co. Antrim Northern Ireland BT2 8HS

KIDOGO KIDS

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Balance sheet	5
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KIDOGO KIDS

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The Directors present their annual report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The objectives of Kidogo Kids are:

- alleviation of poverty, hardship and distress,
- supporting existing organisations and setting up new initiatives
- the advancement of education and life skills
- promotion of health and well being
- emergency financial support to individuals

In 2022, we have continued to expand our programmes to reach more children and young people living in difficult conditions. We have had a particular focus on education and the protection of vulnerable girls who have been victims of, or are at risk of sexual predation and domestic violence. We work closely with local communities and community leaders in order to achieve our goals and ensure that our work is in the best interests of the children and young people.

Our Feeding Programme in the slum school continues to be a great success. We feed 250 children two meals a day, five days a week. As well as food, we have also provided plates, bowls, cutlery etc. School attendance has dramatically increased as has the level of concentration in the classroom.

We continue to work with three schools (both primary and secondary). We supplied textbooks and teacher's guides in order to bring the schools up to date with the new Kenyan curriculum. Extracurricular activities such as sport and art are now part of this curriculum, so we have provided sports equipment and arts and crafts materials. We have also given each school a full first aid kit. As well as this, we have an ongoing maintenance programme for the school structure, washrooms and kitchen facilities.

As a result of the Covid lockdown, the school terms were re-organised, which resulted in two end of year graduations in several schools during 2022. We fully funded these with prizes, food etc. We did this because it both motivates the children and celebrates educational progress and success within the whole community.

The Stationery Programme has provided over 5,000 items to schools and children's homes during 2022, which has improved access to basic educational needs for many children. Due to the success of our existing Reading Programmes, we have expanded these into two new schools this year. Each school received a large selection of books and a locking cupboard in which to store them.

We continue our Clean Hands Programme by providing water and soap in a particularly vulnerable community.

In the Baby Home and Children's Homes we continue to help with food, baby formula, water, medication, medical bills, clothing and other necessities. We take them on frequent outings, hold birthday parties and organise sports day and other extracurricular activities. We refurbished the playroom in the Baby Home and provided a lot of new toys and educational equipment for the toddlers' class.

At the end of 2022, we have eleven girls living in our Safe House for the medium/long term. Throughout the year we have also had several short term, temporary rescue cases. The girls are fully cared for with all food, clothing, toiletries, bedding, school supplies, medical etc. provided. We take them on outings to broaden their horizons and it is extremely pleasing to see how much progress they have all made. Their schoolwork has improved and they are a very happy, confident "family". In 2023, we are planning to build an extension to the Safe House.

The Girls' Protection Programme continues to be very successful and provides a safe space for 53 vulnerable girls, aged 3-15, after school and full time during the holidays. The children are closely monitored so that any additional problems can be identified early and resolved. The programme is designed to support the most vulnerable girls within the community, keeping them safe whilst also enabling them to remain within their families.

KIDOGO KIDS

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

We work closely with their families and provide support such as food parcels when necessary. Within the programme, the children are given two nutritious meals each day as well as new school uniforms, books, stationery and toys. We also provide medical care for them all which many would not have access to. We pay for a teacher to give extra tuition when necessary. Every quarter we have a birthday party as well as a Christmas celebration and other fun events.

Through our Youth Support Programme, we continue to assist young adults who are transitioning from children's homes either into further education or the workplace. We provide "moving out supplies" such as cooking pots, utensils, cooker, beds, mattresses, bedding and other basic necessities so that they can set up a home. We also make sure that they have all the items that they need for their courses or apprenticeships. Also under this programme we have managed to find full time and part time employment for several young people.

During 2022, we have provided emergency assistance to a number of individuals, including single mothers and victims of domestic violence. We have also paid emergency medical bills, school fees and assistance to small businesses. At Christmas we gave food parcels to vulnerable individuals and families within the community. As much as possible, everything that we provide comes from local producers and small businesses.

In 2023 we will continue to work with the local communities, building on the success of our existing programmes and adding to them where necessary. We also intend to build an extension to our Safe House.

We are extremely grateful to everyone who has supported us during 2022, helping to have a positive impact on the lives of very many children. We have received grants from Brian Murtagh Charitable Trust, Neptune Group Trust, Open Gate Trust and Souter Charitable Trust as well as donations from individuals both regular and one-off. Everything we have received is very much appreciated. All administrative costs are paid in full by the trustees, so all donations received go directly to the projects and beneficiaries. One of the trustees spends much of the year in Kenya and supervises every aspect of each programme.

Structure, governance and management

The Directors who served during the year and up to the date of signature of the financial statements were:

Mr N Watson
Mrs H Watson
Miss A Watson

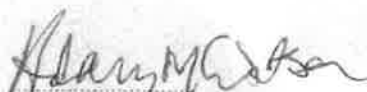
Trustees are founders of the charity and are family members.

The Directors' report was approved by the Board of Directors.



Mr N Watson

Dated: 09 Oct 2023



Mrs H Watson

Dated: 09 Oct 2023

KIDOGO KIDS

INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS OF KIDOGO KIDS

We report to the Directors on our examination of the financial statements of Kidogo Kids (the charity) for the year ended 31 December 2022.

Responsibilities and basis of report

As the Directors of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements and you have considered the audit requirement of Section 65(3) of the Charities Act (NI) 2008 (the Act). Having satisfied ourselves that the charity is not subject to audit under company law, and is eligible for independent examination, it is our responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act;
- state whether particular matters have come to our attention.

Independent examiner's statement

We have examined your charity accounts as required under Section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

Our role is to state whether any material matters have come to our attention giving us cause to believe:

- 1 That accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 That the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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.
- 4 That there is further information needed for a proper understanding of the accounts to be reached.

We have completed our examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, we have found no matters that require drawing to your attention.

Harbinson Mulholland

Harbinson Mulholland
Chartered Accountants

Centrepoint
24 Ormeau Avenue
Belfast
Co. Antrim
Northern Ireland
BT2 8HS

Dated: 10/10/2023

KIDOGO KIDS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income from:							
Donations and legacies	3	26,351	8,115	34,466	23,562	7,800	31,362
Expenditure on:							
Charitable activities	4	29,279	5,157	34,436	23,796	3,829	27,625
Net (outgoing)/incoming resources		(2,928)	2,958	30	(234)	3,971	3,737
Other recognised gains and losses							
Other gains or losses	9	3,130	-	3,130	59	-	59
Net movement in funds		202	2,958	3,160	(175)	3,971	3,796
Fund balances at 1 January 2022		6,547	5,157	11,704	6,722	1,186	7,908
Fund balances at 31 December 2022		6,749	8,115	14,864	6,547	5,157	11,704

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

KIDOGO KIDS

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Current assets					
Cash at bank and in hand		17,074		13,202	
Creditors: amounts falling due within one year					
	11	(2,210)		(1,498)	
Net current assets			<u>14,864</u>		<u>11,704</u>
Income funds					
Restricted funds	12		8,115		5,157
Unrestricted funds			<u>6,749</u>		<u>6,547</u>
			<u>14,864</u>		<u>11,704</u>


The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2022.

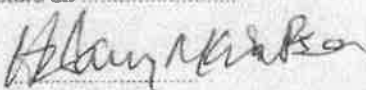
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Directors on 09 Oct 2023


Mr N Watson
Trustee


Mrs H Watson
Trustee

Company registration number NI666031

KIDOGO KIDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Charity information

Kidogo Kids is a private company limited by guarantee incorporated in Northern Ireland. The registered office is Ringhaddy House, 50 Ringhaddy Road, Killinchy, Co Down, BT23 6TU.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Directors in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

KIDOGO KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Resources expended are included in the Statement of Financial Activities on an accrual basis, inclusive of any VAT as it cannot be recovered.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Governance costs include audit fees and the initial legal costs involved in setting up the charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

KIDOGO KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2022	2022	2022	2021
	£	£	£	£
Donations and gifts	19,551	-	19,551	22,062
Grants	6,800	8,115	14,915	9,300
	<u>26,351</u>	<u>8,115</u>	<u>34,466</u>	<u>31,362</u>

KIDOGO KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

4 Charitable activities

	2022 £	2021 £
Kibagare feeding programme	5,682	4,689
Schools	4,888	1,610
Stationary programme	771	4,374
Clean hands programme	1,014	365
Reading programme	283	1,641
Girls' protection programme	4,887	3,067
Safe house	7,108	-
Children's homes	4,400	5,489
Construction	197	586
Youth support	2,958	1,319
Individuals/emergencies	821	1,359
Other	-	1,328
	<u>33,009</u>	<u>25,827</u>
Share of governance costs (see note 5)	1,427	1,798
	<u>34,436</u>	<u>27,625</u>
Analysis by fund		
Unrestricted funds	29,279	23,796
Restricted funds	5,157	3,829
	<u>34,436</u>	<u>27,625</u>

5 Support costs

	Support costs £	Governance costs £	2022 £	2021 £
Accountancy	-	1,110	1,110	1,510
Bank charges	-	317	317	288
	<u>-</u>	<u>1,427</u>	<u>1,427</u>	<u>1,798</u>
Analysed between				
Charitable activities	<u>-</u>	<u>1,427</u>	<u>1,427</u>	<u>1,798</u>

6 Directors

None of the Directors (or any persons connected with them) received any remuneration or benefits from the charity during the year.

KIDOGO KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

7 Employees

There were no employees during the period.

8 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

9 Other gains or losses

	Unrestricted funds	Unrestricted funds
	2022 £	2021 £
Foreign exchange gains	(3,130)	(59)

10 Loans and overdrafts

	2022 £	2021 £
Directors' loans	-	398
Payable within one year	-	398

11 Creditors: amounts falling due within one year

	2022 £	2021 £
Borrowings	-	398
Accruals and deferred income	2,210	1,100
	<u>2,210</u>	<u>1,498</u>

KIDOGO KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

12 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Balance at 31 December 2022 £
	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	
Souter Charitable Trust	2,700	5,400	(2,700)	5,400
Didymus	2,457	-	(2,457)	-
Safe House	-	2,715	-	2,715
	<u>5,157</u>	<u>8,115</u>	<u>(5,157)</u>	<u>8,115</u>

13 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 December 2022 are represented by:					
Current assets/(liabilities)	<u>6,749</u>	<u>8,115</u>	<u>14,864</u>	<u>6,547</u>	<u>11,704</u>
	<u>6,749</u>	<u>8,115</u>	<u>14,864</u>	<u>6,547</u>	<u>11,704</u>

KIDOGO KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

14 Related party transactions

The following amounts were outstanding at the reporting end date:

	Amounts owed to related parties	
	2022	2021
	£	£
Key management personnel	-	398
	<u>-</u>	<u>398</u>

Kidogo Kids

Northern Ireland - Charity number 108006

Annual report

Charity registration number NIC108006

Company registration number NI666031 (Northern Ireland)

KIDOGO KIDS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

KIDOGO KIDS

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	Mr N Watson Mrs H Watson Miss A Watson
Charity number	NIC108006
Company number	NI666031
Registered office	Ringhaddy House 50 Ringhaddy Road Killinchy Co Down BT23 6TU
Independent examiner	Harbinson Mulholland Centrepoint 24 Ormeau Avenue Belfast Co. Antrim Northern Ireland BT2 8HS

KIDOGO KIDS

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Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 12

KIDOGO KIDS

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The Directors present their annual report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The objectives of Kidogo Kids are:

- alleviation of poverty, hardship and distress,
- supporting existing organisations and setting up new initiatives
- the advancement of education and life skills
- promotion of health and well being
- emergency financial support to individuals

In 2022, we have continued to expand our programmes to reach more children and young people living in difficult conditions. We have had a particular focus on education and the protection of vulnerable girls who have been victims of, or are at risk of sexual predation and domestic violence. We work closely with local communities and community leaders in order to achieve our goals and ensure that our work is in the best interests of the children and young people.

Our Feeding Programme in the slum school continues to be a great success. We feed 250 children two meals a day, five days a week. As well as food, we have also provided plates, bowls, cutlery etc. School attendance has dramatically increased as has the level of concentration in the classroom.

We continue to work with three schools (both primary and secondary). We supplied textbooks and teacher's guides in order to bring the schools up to date with the new Kenyan curriculum. Extracurricular activities such as sport and art are now part of this curriculum, so we have provided sports equipment and arts and crafts materials. We have also given each school a full first aid kit. As well as this, we have an ongoing maintenance programme for the school structure, washrooms and kitchen facilities.

As a result of the Covid lockdown, the school terms were re-organised, which resulted in two end of year graduations in several schools during 2022. We fully funded these with prizes, food etc. We did this because it both motivates the children and celebrates educational progress and success within the whole community.

The Stationery Programme has provided over 5,000 items to schools and children's homes during 2022, which has improved access to basic educational needs for many children. Due to the success of our existing Reading Programmes, we have expanded these into two new schools this year. Each school received a large selection of books and a locking cupboard in which to store them.

We continue our Clean Hands Programme by providing water and soap in a particularly vulnerable community.

In the Baby Home and Children's Homes we continue to help with food, baby formula, water, medication, medical bills, clothing and other necessities. We take them on frequent outings, hold birthday parties and organise sports day and other extracurricular activities. We refurbished the playroom in the Baby Home and provided a lot of new toys and educational equipment for the toddlers' class.

At the end of 2022, we have eleven girls living in our Safe House for the medium/long term. Throughout the year we have also had several short term, temporary rescue cases. The girls are fully cared for with all food, clothing, toiletries, bedding, school supplies, medical etc. provided. We take them on outings to broaden their horizons and it is extremely pleasing to see how much progress they have all made. Their schoolwork has improved and they are a very happy, confident "family". In 2023, we are planning to build an extension to the Safe House.

The Girls' Protection Programme continues to be very successful and provides a safe space for 53 vulnerable girls, aged 3-15, after school and full time during the holidays. The children are closely monitored so that any additional problems can be identified early and resolved. The programme is designed to support the most vulnerable girls within the community, keeping them safe whilst also enabling them to remain within their families.

KIDOGO KIDS

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

We work closely with their families and provide support such as food parcels when necessary. Within the programme, the children are given two nutritious meals each day as well as new school uniforms, books, stationery and toys. We also provide medical care for them all which many would not have access to. We pay for a teacher to give extra tuition when necessary. Every quarter we have a birthday party as well as a Christmas celebration and other fun events.

Through our Youth Support Programme, we continue to assist young adults who are transitioning from children's homes either into further education or the workplace. We provide "moving out supplies" such as cooking pots, utensils, cooker, beds, mattresses, bedding and other basic necessities so that they can set up a home. We also make sure that they have all the items that they need for their courses or apprenticeships. Also under this programme we have managed to find full time and part time employment for several young people.

During 2022, we have provided emergency assistance to a number of individuals, including single mothers and victims of domestic violence. We have also paid emergency medical bills, school fees and assistance to small businesses. At Christmas we gave food parcels to vulnerable individuals and families within the community. As much as possible, everything that we provide comes from local producers and small businesses.

In 2023 we will continue to work with the local communities, building on the success of our existing programmes and adding to them where necessary. We also intend to build an extension to our Safe House.

We are extremely grateful to everyone who has supported us during 2022, helping to have a positive impact on the lives of very many children. We have received grants from Brian Murtagh Charitable Trust, Neptune Group Trust, Open Gate Trust and Souter Charitable Trust as well as donations from individuals both regular and one-off. Everything we have received is very much appreciated. All administrative costs are paid in full by the trustees, so all donations received go directly to the projects and beneficiaries. One of the trustees spends much of the year in Kenya and supervises every aspect of each programme.

Structure, governance and management

The Directors who served during the year and up to the date of signature of the financial statements were:

Mr N Watson

Mrs H Watson

Miss A Watson

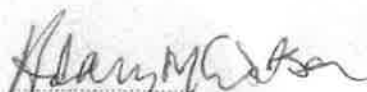
Trustees are founders of the charity and are family members.

The Directors' report was approved by the Board of Directors.



Mr N Watson

Dated: 09 Oct 2023



Mrs H Watson

Dated: 09 Oct 2023

KIDOGO KIDS

INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS OF KIDOGO KIDS

We report to the Directors on our examination of the financial statements of Kidogo Kids (the charity) for the year ended 31 December 2022.

Responsibilities and basis of report

As the Directors of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements and you have considered the audit requirement of Section 65(3) of the Charities Act (NI) 2008 (the Act). Having satisfied ourselves that the charity is not subject to audit under company law, and is eligible for independent examination, it is our responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act;
- state whether particular matters have come to our attention.

Independent examiner's statement

We have examined your charity accounts as required under Section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

Our role is to state whether any material matters have come to our attention giving us cause to believe:

- 1 That accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 That the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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.
- 4 That there is further information needed for a proper understanding of the accounts to be reached.

We have completed our examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, we have found no matters that require drawing to your attention.

Harbinson Mulholland

Harbinson Mulholland
Chartered Accountants

Centrepoint
24 Ormeau Avenue
Belfast
Co. Antrim
Northern Ireland
BT2 8HS

Dated: 10/10/2023

KIDOGO KIDS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income from:							
Donations and legacies	3	26,351	8,115	34,466	23,562	7,800	31,362
Expenditure on:							
Charitable activities	4	29,279	5,157	34,436	23,796	3,829	27,625
Net (outgoing)/incoming resources		(2,928)	2,958	30	(234)	3,971	3,737
Other recognised gains and losses							
Other gains or losses	9	3,130	-	3,130	59	-	59
Net movement in funds		202	2,958	3,160	(175)	3,971	3,796
Fund balances at 1 January 2022		6,547	5,157	11,704	6,722	1,186	7,908
Fund balances at 31 December 2022		6,749	8,115	14,864	6,547	5,157	11,704

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

KIDOGO KIDS

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Current assets					
Cash at bank and in hand		17,074		13,202	
Creditors: amounts falling due within one year					
	11	(2,210)		(1,498)	
Net current assets			<u>14,864</u>		<u>11,704</u>
Income funds					
Restricted funds	12		8,115		5,157
Unrestricted funds			<u>6,749</u>		<u>6,547</u>
			<u>14,864</u>		<u>11,704</u>


The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2022.

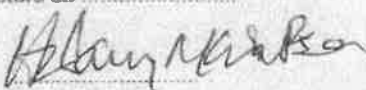
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Directors on 09 Oct 2023


Mr N Watson
Trustee


Mrs H Watson
Trustee

Company registration number NI666031

KIDOGO KIDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Charity information

Kidogo Kids is a private company limited by guarantee incorporated in Northern Ireland. The registered office is Ringhaddy House, 50 Ringhaddy Road, Killinchy, Co Down, BT23 6TU.

1.1 Accounting convention

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The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

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KIDOGO KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Resources expended are included in the Statement of Financial Activities on an accrual basis, inclusive of any VAT as it cannot be recovered.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

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All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource.

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KIDOGO KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

2 Critical accounting estimates and judgements

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KIDOGO KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

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Charitable activities	<u>-</u>	<u>1,427</u>	<u>1,427</u>	<u>1,798</u>

6 Directors

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KIDOGO KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

7 Employees

There were no employees during the period.

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The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

9 Other gains or losses

	Unrestricted funds	Unrestricted funds
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KIDOGO KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

12 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Balance at 31 December 2022 £
	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	
Souter Charitable Trust	2,700	5,400	(2,700)	5,400
Didymus	2,457	-	(2,457)	-
Safe House	-	2,715	-	2,715
	<u>5,157</u>	<u>8,115</u>	<u>(5,157)</u>	<u>8,115</u>

13 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 December 2022 are represented by:					
Current assets/(liabilities)	<u>6,749</u>	<u>8,115</u>	<u>14,864</u>	<u>6,547</u>	<u>11,704</u>
	<u>6,749</u>	<u>8,115</u>	<u>14,864</u>	<u>6,547</u>	<u>11,704</u>

KIDOGO KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

14 Related party transactions

The following amounts were outstanding at the reporting end date:

	Amounts owed to related parties	
	2022	2021
	£	£
Key management personnel	-	398
	<u>-</u>	<u>398</u>

Kidogo Kids

Northern Ireland - Charity number 108006

Annual return

Charity registration number NIC108006

Company registration number NI666031 (Northern Ireland)

KIDOGO KIDS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

KIDOGO KIDS

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	Mr N Watson Mrs H Watson Miss A Watson
Charity number	NIC108006
Company number	NI666031
Registered office	Ringhaddy House 50 Ringhaddy Road Killinchy Co Down BT23 6TU
Independent examiner	Harbinson Mulholland Centrepoint 24 Ormeau Avenue Belfast Co. Antrim Northern Ireland BT2 8HS

KIDOGO KIDS

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Balance sheet	5
Notes to the financial statements	6 - 12

KIDOGO KIDS

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The Directors present their annual report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The objectives of Kidogo Kids are:

- alleviation of poverty, hardship and distress,
- supporting existing organisations and setting up new initiatives
- the advancement of education and life skills
- promotion of health and well being
- emergency financial support to individuals

In 2022, we have continued to expand our programmes to reach more children and young people living in difficult conditions. We have had a particular focus on education and the protection of vulnerable girls who have been victims of, or are at risk of sexual predation and domestic violence. We work closely with local communities and community leaders in order to achieve our goals and ensure that our work is in the best interests of the children and young people.

Our Feeding Programme in the slum school continues to be a great success. We feed 250 children two meals a day, five days a week. As well as food, we have also provided plates, bowls, cutlery etc. School attendance has dramatically increased as has the level of concentration in the classroom.

We continue to work with three schools (both primary and secondary). We supplied textbooks and teacher's guides in order to bring the schools up to date with the new Kenyan curriculum. Extracurricular activities such as sport and art are now part of this curriculum, so we have provided sports equipment and arts and crafts materials. We have also given each school a full first aid kit. As well as this, we have an ongoing maintenance programme for the school structure, washrooms and kitchen facilities.

As a result of the Covid lockdown, the school terms were re-organised, which resulted in two end of year graduations in several schools during 2022. We fully funded these with prizes, food etc. We did this because it both motivates the children and celebrates educational progress and success within the whole community.

The Stationery Programme has provided over 5,000 items to schools and children's homes during 2022, which has improved access to basic educational needs for many children. Due to the success of our existing Reading Programmes, we have expanded these into two new schools this year. Each school received a large selection of books and a locking cupboard in which to store them.

We continue our Clean Hands Programme by providing water and soap in a particularly vulnerable community.

In the Baby Home and Children's Homes we continue to help with food, baby formula, water, medication, medical bills, clothing and other necessities. We take them on frequent outings, hold birthday parties and organise sports day and other extracurricular activities. We refurbished the playroom in the Baby Home and provided a lot of new toys and educational equipment for the toddlers' class.

At the end of 2022, we have eleven girls living in our Safe House for the medium/long term. Throughout the year we have also had several short term, temporary rescue cases. The girls are fully cared for with all food, clothing, toiletries, bedding, school supplies, medical etc. provided. We take them on outings to broaden their horizons and it is extremely pleasing to see how much progress they have all made. Their schoolwork has improved and they are a very happy, confident "family". In 2023, we are planning to build an extension to the Safe House.

The Girls' Protection Programme continues to be very successful and provides a safe space for 53 vulnerable girls, aged 3-15, after school and full time during the holidays. The children are closely monitored so that any additional problems can be identified early and resolved. The programme is designed to support the most vulnerable girls within the community, keeping them safe whilst also enabling them to remain within their families.

KIDOGO KIDS

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

We work closely with their families and provide support such as food parcels when necessary. Within the programme, the children are given two nutritious meals each day as well as new school uniforms, books, stationery and toys. We also provide medical care for them all which many would not have access to. We pay for a teacher to give extra tuition when necessary. Every quarter we have a birthday party as well as a Christmas celebration and other fun events.

Through our Youth Support Programme, we continue to assist young adults who are transitioning from children's homes either into further education or the workplace. We provide "moving out supplies" such as cooking pots, utensils, cooker, beds, mattresses, bedding and other basic necessities so that they can set up a home. We also make sure that they have all the items that they need for their courses or apprenticeships. Also under this programme we have managed to find full time and part time employment for several young people.

During 2022, we have provided emergency assistance to a number of individuals, including single mothers and victims of domestic violence. We have also paid emergency medical bills, school fees and assistance to small businesses. At Christmas we gave food parcels to vulnerable individuals and families within the community. As much as possible, everything that we provide comes from local producers and small businesses.

In 2023 we will continue to work with the local communities, building on the success of our existing programmes and adding to them where necessary. We also intend to build an extension to our Safe House.

We are extremely grateful to everyone who has supported us during 2022, helping to have a positive impact on the lives of very many children. We have received grants from Brian Murtagh Charitable Trust, Neptune Group Trust, Open Gate Trust and Souter Charitable Trust as well as donations from individuals both regular and one-off. Everything we have received is very much appreciated. All administrative costs are paid in full by the trustees, so all donations received go directly to the projects and beneficiaries. One of the trustees spends much of the year in Kenya and supervises every aspect of each programme.

Structure, governance and management

The Directors who served during the year and up to the date of signature of the financial statements were:

Mr N Watson

Mrs H Watson

Miss A Watson

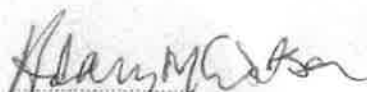
Trustees are founders of the charity and are family members.

The Directors' report was approved by the Board of Directors.



Mr N Watson

Dated: 09 Oct 2023



Mrs H Watson

Dated: 09 Oct 2023

KIDOGO KIDS

INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS OF KIDOGO KIDS

We report to the Directors on our examination of the financial statements of Kidogo Kids (the charity) for the year ended 31 December 2022.

Responsibilities and basis of report

As the Directors of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements and you have considered the audit requirement of Section 65(3) of the Charities Act (NI) 2008 (the Act). Having satisfied ourselves that the charity is not subject to audit under company law, and is eligible for independent examination, it is our responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act;
- state whether particular matters have come to our attention.

Independent examiner's statement

We have examined your charity accounts as required under Section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

Our role is to state whether any material matters have come to our attention giving us cause to believe:

- 1 That accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 That the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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.
- 4 That there is further information needed for a proper understanding of the accounts to be reached.

We have completed our examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, we have found no matters that require drawing to your attention.

Harbinson Mulholland

Harbinson Mulholland
Chartered Accountants

Centrepoint
24 Ormeau Avenue
Belfast
Co. Antrim
Northern Ireland
BT2 8HS

Dated: 10/10/2023

KIDOGO KIDS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income from:							
Donations and legacies	3	26,351	8,115	34,466	23,562	7,800	31,362
Expenditure on:							
Charitable activities	4	29,279	5,157	34,436	23,796	3,829	27,625
Net (outgoing)/incoming resources		(2,928)	2,958	30	(234)	3,971	3,737
Other recognised gains and losses							
Other gains or losses	9	3,130	-	3,130	59	-	59
Net movement in funds		202	2,958	3,160	(175)	3,971	3,796
Fund balances at 1 January 2022		6,547	5,157	11,704	6,722	1,186	7,908
Fund balances at 31 December 2022		6,749	8,115	14,864	6,547	5,157	11,704

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

KIDOGO KIDS

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Current assets					
Cash at bank and in hand		17,074		13,202	
Creditors: amounts falling due within one year					
	11	(2,210)		(1,498)	
Net current assets			<u>14,864</u>		<u>11,704</u>
Income funds					
Restricted funds	12		8,115		5,157
Unrestricted funds			<u>6,749</u>		<u>6,547</u>
			<u>14,864</u>		<u>11,704</u>


The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2022.

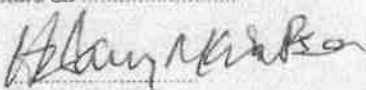
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Directors on 09 Oct 2023


Mr N Watson
Trustee


Mrs H Watson
Trustee

Company registration number NI666031

KIDOGO KIDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Charity information

Kidogo Kids is a private company limited by guarantee incorporated in Northern Ireland. The registered office is Ringhaddy House, 50 Ringhaddy Road, Killinchy, Co Down, BT23 6TU.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Directors in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

KIDOGO KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Resources expended are included in the Statement of Financial Activities on an accrual basis, inclusive of any VAT as it cannot be recovered.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Governance costs include audit fees and the initial legal costs involved in setting up the charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

KIDOGO KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2022	2022	2022	2021
	£	£	£	£
Donations and gifts	19,551	-	19,551	22,062
Grants	6,800	8,115	14,915	9,300
	<u>26,351</u>	<u>8,115</u>	<u>34,466</u>	<u>31,362</u>

KIDOGO KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

4 Charitable activities

	2022 £	2021 £
Kibagare feeding programme	5,682	4,689
Schools	4,888	1,610
Stationary programme	771	4,374
Clean hands programme	1,014	365
Reading programme	283	1,641
Girls' protection programme	4,887	3,067
Safe house	7,108	-
Children's homes	4,400	5,489
Construction	197	586
Youth support	2,958	1,319
Individuals/emergencies	821	1,359
Other	-	1,328
	<u>33,009</u>	<u>25,827</u>
Share of governance costs (see note 5)	1,427	1,798
	<u>34,436</u>	<u>27,625</u>
Analysis by fund		
Unrestricted funds	29,279	23,796
Restricted funds	5,157	3,829
	<u>34,436</u>	<u>27,625</u>

5 Support costs

	Support costs £	Governance costs £	2022 £	2021 £
Accountancy	-	1,110	1,110	1,510
Bank charges	-	317	317	288
	<u>-</u>	<u>1,427</u>	<u>1,427</u>	<u>1,798</u>
Analysed between				
Charitable activities	<u>-</u>	<u>1,427</u>	<u>1,427</u>	<u>1,798</u>

6 Directors

None of the Directors (or any persons connected with them) received any remuneration or benefits from the charity during the year.

KIDOGO KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

7 Employees

There were no employees during the period.

8 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

9 Other gains or losses

	Unrestricted funds	Unrestricted funds
	2022 £	2021 £
Foreign exchange gains	(3,130)	(59)

10 Loans and overdrafts

	2022 £	2021 £
Directors' loans	-	398
Payable within one year	-	398

11 Creditors: amounts falling due within one year

	2022 £	2021 £
Borrowings	-	398
Accruals and deferred income	2,210	1,100
	<u>2,210</u>	<u>1,498</u>

KIDOGO KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

12 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Balance at 31 December 2022 £
	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	
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Didymus	2,457	-	(2,457)	-
Safe House	-	2,715	-	2,715
	<u>5,157</u>	<u>8,115</u>	<u>(5,157)</u>	<u>8,115</u>

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	<u>6,749</u>	<u>8,115</u>	<u>14,864</u>	<u>6,547</u>	<u>11,704</u>

KIDOGO KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

14 Related party transactions

The following amounts were outstanding at the reporting end date:

	Amounts owed to related parties	
	2022	2021
	£	£
Key management personnel	-	398
	<u>-</u>	<u>398</u>

