

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

KIDOGO KIDS

CONTENTS

	Page
Directors' report	1 - 2
Independent examiner's report	3
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

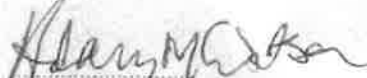
Trustees are founders of the charity and are family members.

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

Centrepont
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

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes						
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			14,864		11,704
Income funds					
Restricted funds	12		8,115		5,157
Unrestricted funds			6,749		6,547
			14,864		11,704

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	-	1,427	1,427	1,798

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
	2,210	1,498

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 1 January 2022	Incoming resources	Resources expended	Balance at 31 December 2022
	£	£	£	£
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)	6,749	8,115	14,864	6,547	5,157
	<u>6,749</u>	<u>8,115</u>	<u>14,864</u>	<u>6,547</u>	<u>5,157</u>
	<u>6,749</u>	<u>8,115</u>	<u>14,864</u>	<u>6,547</u>	<u>5,157</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>

