

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 Centrepont 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

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.

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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.

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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

Centrepont
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 £
	Notes						
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.

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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.

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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.

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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>

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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	-	2,507	2,507	1,427
	<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.

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

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>
	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>