

ANNUAL REVIEW AND ACCOUNTS
January 1st to December 31st 2025

Kids Alive International

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LEGAL AND ADMINISTRATIVE DETAILS

TRUSTEES	Tony Bailey (Chair) Jeremy Kingston (resigned 27 Mar 2026) Benjamin Downing (resigned 27 Mar 2026) David Morgans Walter Corbey Dukes III (appointed 27 Mar 2026)
MAIN CONTACT	Mr Tim Hunt (Executive Director)
CHARITY CONTACT ADDRESS	Kids Alive International PO Box 1529 Stamford PE2 2YD
CHARITY REGISTERED ADDRESS	Kids Alive International 12 Greenhill Rents London EC1M 6BN
TELEPHONE	07873 550968
EMAIL	contact@kidsalive.org
WEBSITE	www.kidsalive.co.uk
REGISTERED CHARITY NUMBER	1140641 (England & Wales)
ADDITIONAL WORKING NAMES	Dar El Awlad School Kids Alive International (UK)
INDEPENDENT EXAMINER	Milsted Langdon Chartered Accountants Motivo House Alvington Yeovil Somerset BA20 2FG
BANKERS	National Westminster Bank 2 Hendford Yeovil Somerset BA20 1TN

"Learn to do right; seek justice. Defend the oppressed. Take up the cause of the fatherless; plead the case of the widow." Isaiah 1: 17

The Trustees submit their report and the financial statements of Kids Alive International for the year ended 31 December 2025 and confirm that they comply with the requirements of the Charities Act 2011, the trust deed and the Charities SORP (FRS 102).

OUR AIMS

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

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

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

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

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

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

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

OUR STRATEGY AND HOW WE WORK

Our strategy



Kids Alive International is the UK-based partner of the Kids Alive International global family of charities. With a base in the USA, the organisation exists to serve vulnerable and traumatised children, and where possible strengthen families throughout the world. Kids Alive oversees approximately 32 projects in six developing countries, which in turn are implemented by affiliated Kids Alive partners in the respective country. These countries include Zambia, Kenya, Lebanon, Guatemala, Haiti and Peru (please note we worked in the Dominican Republic until June 2026).

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

Serving some of the world's most vulnerable and traumatised

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



KENYA
In Kenya we serve traumatised children and their communities in the settlement slums of Nairobi, including a community of Maasai child brides, as well as train partner churches and schools in trauma-informed care and childcare ministries. And further north in a fragile rural region our school and hope centre serve some incredibly vulnerable and traumatised children and their families.



LEBANON
In Lebanon, we serve Syrian refugee children living in abject conditions. Traumatised by war, upheaval and parental loss, these children are all years behind with their education. Ongoing war and conflict has led to many being re-traumatised. We also work with refugee girls in the south as well as a community of vulnerable Dom gypsy children, just about all of whom have been deeply impacted by the recent fighting.



PERU
In Peru, violence against women and children is a real issue, especially in isolated regions where there is little recourse to justice and care. We work in three such regions serving victims, as well as training the judiciary and key child welfare officers on how best to pursue justice and provide trauma informed care for victims.



GUATEMALA
Here we work with the courts, child welfare officers and more to pursue justice for child victims of sexual assault, training them in best practices and child-friendly processes, including trauma care. The courts also refer some of the worst cases to us, where girls as young as 4 come and stay with us for a season while they find healing from their traumas, care and a lot of love, as well as getting their education back on track. We also advocate for fostering and care services and work closely with local churches to find foster parents.

ZAMBIA
The authorities refer heart-breaking cases to us, including child brides, child victims of sexual and physical abuse, children abandoned on the streets, and more. We also serve babies and toddlers raised in abject prison conditions, partnering with churches to minister to them and their mums.



HAITI
In a country that just seems to go from bad to worse, we care for impoverished, starving and abandoned kids from the Cap-Haitien region in the north. Our school is a shining light of love and hope in one of the most challenging places on earth for a child to be raised.



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

'Restorative' education. Many of the children we serve are years behind with their education. We provide an education plan for all the children in our care, as well as actually owning and running a number of schools.

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

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

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

Community transformation. Most of our projects involve advocating to and training local, regional and national partners in areas such as trauma care, child-friendly judicial and social care practices, etc. At local levels we are especially effective at working with churches and schools.

Systems change. We also advocate with local authorities, communities and governments, to encourage and empower them to better serve the vulnerable children in their country. Weare especially skilled in judicial reform and child welfare in cases of sexual abuse.

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

REVIEW OF ACTIVITIES AND ACHIEVEMENTS

1. Another impactful year

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

2. Highlights

Here are some of the projects our supporters enabled us to fund in 2025.

i. Increasing trauma care and social support in Lebanon
Thanks to our supporters, we have been able to fund a therapist to provide specialist trauma care to some of the toughest cases we work with. This includes Syrian refugee children who attend our school in Beirut, traumatised by war, upheaval and parental loss; as well as some heartbreaking cases of boys referred to us by the juvenile courts, all parentless due to their mum or dad being incarcerated.



We have also been able to help fund a full-time social worker who has been crucial in supporting both these cases and many others, as well as navigating what can feel like a non-existent state support system.



ii. Outreach to the mums and dads in Lebanon
Our supporters have also enabled us to continue reaching out to 120 or so vulnerable Syrian refugee mums, with livelihood support, friendship groups, Bible classes, social and psychological support, and more. We have also been able to fund our inaugural 'Couples Nights', so the dads have been able to come along to a meal, a talk about Godly parenting and marriage, and lots of fun and games. Quite a breakthrough!



iii. Extending our work in Nairobi's brutal slums Our project in Africa's largest slum works with local schools and churches, training them in trauma awareness and kids work. Also, how to identify signs of trauma in a child and refer some of the toughest cases to our Hope Centre, where we reach out to the families. Kids Alive's UK supporters have funded a significant expansion to the project, almost doubling its reach.



iv. Working with the child brides of the Maasai
We have also been able to support a remarkable project that ministers to child brides and vulnerable women from a 'manyatta' (community) that has been forced to settle in slum-like conditions near Nairobi in Kenya. We were especially grateful to nearly 500 of our supporters who signed a petition to stop child marriage amongst this community, which our team will be using to influence the authorities across a series of events in 2026.

v. Livelihood support in one of Zambia's most impoverished regions



Thanks to our relationship with the wonderful UK Christian charity, Tools with a Mission, we have been able to supply a range of refurbished sewing machines, computers and gardening equipment to our projects in Zambia. These have been truly transformational for many families here, especially those connected to our school in the Western Province region.

vi. 'Justice that Heals' in Guatemala for child victims of sexual abuse



Our work in Guatemala has transformed the lives of so many abused children. Not only does our team there provide trauma care, restorative education and more, but they also pursue justice in the law courts, as well as train and advocate for key stakeholders in the justice and care systems.

Kids Alive UK supporters also responded to our appeal to help fund the establishment of a Survivors' Group, where child and adolescent survivors of sexual abuse can meet together to form friendships and encourage one another.

3. Fundraising and awareness-building here in the UK

- We were so grateful for our many supporters who kindly gave over £280,000 to us in 2025.
- Donations were given to us by 100 child sponsors, 34 site supporters, 200 other donors, as well as six church partners and some generous donations from trusts and foundations.
- We are also extremely grateful for the prayer support we have received from so many.

4. Financial review

During the year, we received £164,192 (2024: £219,075) from donations and £126,133 (2024: £61,020) from grants. Please note, the grants donations include a receipt of £25,278 from our USA partner (2024: £19,381). See note 16 on page 24. In addition, we supported successful grant applications of $200,000 (approximately £160,000) which went directly to our projects or through KAI USA.

The primary use of our funds was to fund charitable projects overseas and we spent £166,997 (2024: £166,072) on programme expenditure this year. Overall, there was a net surplus of £5,231 (2024: £1,709).



OUR FUTURE PLANS

Globally, Kids Alive is seeing remarkable success in its work serving child victims of sexual and physical abuse, notably in Guatemala and Peru. Our 'Justice that Heals' model provides highly specialist trauma care, but also the pursuit of justice for victims, as well as foster care and family reintegration. Crucially, the model also advocates for system reform and even trains judges, stakeholders and childcare support workers in using child-friendly court processes (especially around giving evidence), as well as trauma-informed practices and good social worker modelling.

With this in mind, here are some of the key future plans for each of our countries.

Kenya
Expand our work with traumatised children (and their mums) in the slums of Nairobi. Establish this model in the equally impoverished Karundas region further north. Pilot a 'Justice that Heals' programme with key local partners. Continue to minister to vulnerable children at our Hall Mead School.



Zambia
Establish a Justice that Heals programme with the National Prosecution Authority. Introduce more trauma awareness and therapy at our school and throughout the Mongu region. Continue to work with babies and toddlers in prison and their mums, as we partner with local churches to eventually take over the work.



Lebanon
Continue to work with vulnerable Syrian refugee children and their families, as we take on heartbreaking cases referred to us by the courts, mainly traumatised children whose parent/s are in prison. Continue to respond to serve displaced families as a result of war and conflict.



Peru
Develop game-changing partnerships with the judicial and childcare authorities, especially in three key hotspot regions – Pucallpa in the Amazon jungle, Manchay near the slums of Lima, and Andahuaylas in a remote Andes region.





Guatemala
As with Peru, develop some key partnerships with the authorities, especially around training judges and key childcare and legal stakeholders. Provide care for some of the most heartbreaking cases of child sexual assault.



Haiti
Increase our capacity in the northern Cap-Haitien region so we can serve a number of desperate internally displaced children, whose families have fled violence and gang rule in the Port-au-Prince area further south.

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

- Growing awareness about our work with churches and other Christian organisations, including more social media work and digital activity.
- Evolving our website and working on projects that drive new visitors into it.
- Developing further relationships with trusts and grant making foundations.



VALUES AND POLICIES

1. Our values

We are:

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

2. Investment policy

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

3. Reserves

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

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

Between 2024 and 2025, however, the trustees have felt confident to use our reserves to invest in growth - mainly a part-time grant writer - as encouraged by our USA partner, who in turn has kindly funded any shortfalls. For example, in 2025 they gave us an unrestricted donation of £25,278 (2024: £19,381).

At the end of 2025, we had unrestricted reserves of £1,775 (2024: £2,544) and £65,468 (2024: £59,468) restricted reserves. Free reserves stood at £1,601 (2024: £2,196).

In 2025 we will continue to use our reserves to invest in growth activity, which our USA partner has agreed to help us fund. We will monitor our free reserves figure closely with them, so we have robust plans in place should we need additional unrestricted funds for whatever reason. Our 3 year plan set in 2025 shows that by 2027 our unrestricted revenues will be sufficient to cover our UK cost base.

4. Risk management

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

5. Child and Vulnerable Adult Protection

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

The Trustees listed on page 2 are those who have served throughout the year or for a shorter period where indicated. The Trust Deed of the charity governs the appointment of Trustees. The Board of Trustees is authorised to appoint new Trustees to fill vacancies arising through resignation or death of an existing Trustee.

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

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



STATEMENT OF TRUSTEES RESPONSIBILITIES

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

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

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

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

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

In addition, the trustees:

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

The Board met four times in 2025, one of which was online.

Tony Bailey, Chair October 16th 2026

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the charity trustees on my examination of the accounts of the charity Kids Alive International for the year ended 31 December 2025 which are set out on pages 14 to 24.

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

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

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

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

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

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

Signed:

Name: Tim Lerwill BSc BFP FCA

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

Date:

Kids Alive International

STATEMENTS OF FINANCIAL ACTIVITIES

For the year ended 31 December 2025

	Notes	Unrestricted General Funds £	Restricted Funds £	Total 2025 £	Unrestricted General Funds £	Restricted Funds £	Total 2024 £
INCOME AND ENDOWMENTS FROM:							
Donations and legacies	1	97,098	67, 094	164,192	85,829	133,246	219,075
Charitable activities	2	25,227	100,906	126,133	27,709	33,311	61,020
TOTAL INCOME		122,325	168,000	290,325	113,538	166,557	280,095
EXPENDITURE ON:							
Raising funds	3	39,628	-	39,628	37,579	-	37,579
Charitable activities	4	78,469	166,997	245,466	74,735	166,072	240,807
TOTAL EXPENDITURE		118,097	166,997	285,094	112,314	166,072	278,386
NET MOVEMENT BEFORE TRANSFERS		4,228	1,003	5,231	1,224	485	1,709
TRANSFERS BETWEEN FUNDS		(4,997)	4,997	-	571	(571)	-
NET MOVEMENT IN FUNDS		(769)	6,000	5,231	1,795	(86)	1,709
FUND BALANCES AT 1 JANUARY 2025		2,544	59,468	62,012	749	59,554	60,303
FUND BALANCES AT 31 DECEMBER 2025	13	1,775	65,468	67,243	2,544	59,468	62,012

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

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

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

Kids Alive International

BALANCE SHEET

For the year ended 31 December 2025

	Notes	2025 £	2024 £
FIXED ASSETS			
Tangible assets	10	174	348
CURRENT ASSETS			
Debtors and deferred expenditure	11	30,044	25,001
Cash at bank and in hand		44,056	44,420
		74,100	69,421
CREDITORS: Amounts falling due within one year	12	7,031	7,757
NET CURRENT ASSETS		67,069	61,664
TOTAL ASSETS LESS CURRENT LIABILITIES		67,243	62,012
ACCUMULATED FUNDS			
General funds		1,775	2,544
Restricted funds		65,468	59,468
	13	67,243	62,012

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

David Morgans Trustee

Tony Bailey Trustee

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

ACCOUNTING POLICIES

For the year ended 31 December 2025

Basis of accounting

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

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

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

Exemption from preparing a cash flow statement policy

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

Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the Charity. In particular, the partner charity Kids Alive International US has confirmed its willingness to support the charity to enable it to pay any reasonable debts as they fall due for the foreseeable future, including 2026 and 2027.

Income recognition

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

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

Foreign exchange

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

Unrestricted funds

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

Restricted funds

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

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

Irrecoverable VAT

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

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

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

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

Asset class	Depreciation method and rate
Office equipment	25% straight line

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

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

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

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

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

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

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

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

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

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

- Cost of activities associated with raising awareness and educating the public within the UK (both charitable activities), but not for those situations where we also ask for donations – this would be covered under 'fundraising'. Thus, visits to schools and theological colleges, and press releases are examples of educating/raising awareness.

2. **Fundraising costs**: This is *what we spend to raise money* and includes:

- Printing, publicity, mailing costs, travel expenses and staff time associated with those activities that are fundraising-specific, e.g. campaign appeals, fundraising events, etc.
- Membership subscriptions for on-line fundraising.
- Costs associated with the UK staff receipting donations, making grant applications, administering Gift Aid reclaims and a proportion of the costs of administering the 'prospective supporter' database.
- There are some expenses and activities that are hybrid 'education/fundraising' in nature, e.g. staff effort in updating the website and social media. For convenience, we allocate such expenditure evenly between the two categories.

3. **Management and Governance costs**: These include the costs of arrangements associated with general running of the charity, not allocated to specific programme expenditure. The governance costs provide for the governance infrastructure that allows the charity to operate and to produce the necessary information required for public accountability. Governance costs include:

- Accountancy
- Legal matters
- Trustee meeting expenses
- Trustee training
- Reporting to the Charity Commission.

In attributing costs between activity categories, the following principles have been applied:

(a) Where appropriate, expenditure is allocated directly to an activity cost category.
(b) Items of expenditure that contributes directly to the output of more than one activity cost category, for example, the cost of a staff member whose time is divided between a fundraising activity and working on a charitable project, are apportioned on a reasonable, justifiable and consistent basis. The executive's salary is apportioned 50% to charitable expenditure, 25% to fundraising and 25% to Management and support costs.
(c) For staff who work from home, reasonable travel expenses are paid should they need to travel to the registered office address or to represent the charity elsewhere either in the UK or overseas.



1

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Donations and legacies	80,324	83,868	164,192	219,075
Contributions to core funding	16,774	(16,774)	-	-
	97,098	67,094	164,192	219,075

£97,098 (2024 - £85,829) of the income above was attributable to unrestricted funds and £67,094 (2024 - £133,246) attributable to restricted funds.

2 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Grant income	-	126,133	126,133	61,020
Contributions to core funding	25,227	(25,277)	-	-
	25,227	100,906	126,133	61,020

£25,227 (2024 - £27,709) of the income above was attributable to unrestricted funds and £100,906 (2024 - £33,311) attributable to restricted funds. £25,278 (2024: £19,381) of the unrestricted income can be attributed to a payment made by our USA partner to fund UK-based staff to apply for global funding opportunities (see note 16 below for details).

3 EXPENDITURE ON RAISING FUNDS

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Fundraising costs	3,846	3,846	1,766
Staff costs	35,782	35,782	35,813
	39,628	39,628	37,579

All of the expenditure above was attributable to unrestricted funds in 2025 and 2024.

4 EXPENDITURE ON CHARITABLE ACTIVITIES

		Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Programme expenditure		27,083	166,997	194,080	194,331
Support costs	(note 5)	46,908	-	46,908	42,511
Governance costs	(note 5)	4,478	-	4,478	3,965
		78,469	166,997	245,466	240,807

£78,469 (2024 - £73,485) of the expenditure above was attributable to unrestricted funds and £166,997 (2024 - £166,072) attributable to restricted funds.

PROGRAMME EXPENDITURE

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Programme expenditure by country				
Kenya	-	60,030	60,030	49,287
Lebanon	-	62,076	62,076	65,182
Zambia	-	19,333	19,333	21,895
Dominican Republic	-	1,628	1,628	-
Guatemala	-	16,013	16,013	11,767
Haiti	-	2,236	2,236	6,000
Peru	-	684	684	9,825
Non country specific	-	4,997	4,997	2,116
Staff salaries for field management*	27,083	-	27,083	28,259
	27,083	166,997	194,080	194,331

5 ANALYSIS OF GOVERNANCE AND SUPPORT COSTS

CHARITABLE ACTIVITIES EXPENDITURE

	Basis of allocation	Unrestricted funds General £	Total 2025 £	Total 2024 £
Staff costs	As per activity	29,285	29,285	29,366
Office expenses	As per activity	16,023	16,023	11,620
Other fees paid to accountant	As per activity	1,600	1,600	1,525
		46,908	46,908	42,511

GOVERNANCE COSTS

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Independent Examiner's remuneration	4,478	4,478	3,965
	4,478	4,478	3,965

6 NET INCOME FOR THE YEAR

Net income is stated after charging:

	2025 £	2024 £
Independent Examiner's remuneration - examination	3,600	3,600
Independent Examiner's remuneration – other services	878	365
Other accountancy services	1,600	1,525
Depreciation -office equipment	174	174

7 STAFF COSTS

	2025 £	2024 £
Executive Directors' salaries*	54,000	54,000
Staffing team salaries*	34,080	34,080
Social Security costs	2,102	3,390
Pension costs	1,969	1,969
	92,151	93,439

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

	2025 No	2024 No
Average number of persons employed	3	3

Higher paid employees

£60,001-£70,000	1	1

The total employee benefits of the key management personnel of the charity were £62,382 (2024-£61,518). Key management is used to describe the trustees and senior management of the charity.

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

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

8 TRUSTEES REMUNERATION AND EXPENSES

No trustees have received any other benefits or remuneration during the year except disclosed above. During the year, donations of £7,370 (2024: £Nil) were received from trustees and £4,020 (2024: £Nil) received from limited companies controlled by trustees.

9 VOLUNTARY HELP AND DONATIONS

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

Included within voluntary income are donations in kind totalling £nil (2024: £nil).

10 TANGIBLE FIXED ASSETS

	OFFICE EQUIPMENT	TOTAL
	£	£
COST		
At 1 January 2025	696	696
Additions	-	-
At 31 December 2025	696	696
DEPRECIATION		
At 1 January 2025	348	348
Charge for the year	174	174
At 31 December 2025	522	522
CARRYING AMOUNT		
At 31 December 2025	174	174
At 31 December 2024	348	348

11 DEBTORS

	2025	2024
	£	£
Due within one year:		
Grant from Kids Alive International - US	25,278	19,381
Sundry debtors – Gift Aid	4,766	5,620
	30,044	25,001

12 CREDITORS: Amounts falling due within one year

	2025	2024
	£	£
Social security	1,606	2,332
Accruals	5,425	5,425
	7,031	7,757

13 FUNDS

	1 January 2025	*Received in the year*	*Utilised /Realised*	*Transfers between funds*	*31 December 2025*
UNRESTRICTED FUNDS					
GENERAL					
Unrestricted income fund	2,544	122,325	(118,097)	(4,997)	1,775
RESTRICTED FUNDS					
Kenya	7,826	65,023	(60,030)	-	12,819
Lebanon	17,979	74,200	(62,076)	-	30,103
Zambia	24,409	8,652	(19,333)	-	13,728
Dominican Republic	1,244	384	(1,628)	-	-
Guatemala	5,415	17,035	(16,013)	-	6,437
Haiti	2,586	1,854	(2,236)	-	2,204
Peru	9	832	(684)	-	157
Non country specific	-	20	(4,997)	4,997	20
TOTAL RESTRICTED FUNDS	59,468	168,000	(166,997)	-	65,468
TOTAL FUNDS	62,012	290,325	(285,094)	-	67,243

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

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

14 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Fixed Assets	*Net current Assets*	*Total 2025*	*Total 2024*
		£	*£*	*£*
Unrestricted general fund	174	1,601	1,775	2,544
Restricted funds	-	65,468	65,468	59,468
	174	67,069	67,243	62,012

15 CAPITAL COMMITMENTS

There were no capital commitments as at 31 December 2025.

16 RELATED PARTY TRANSACTIONS

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

KIDS ALIVE INTERNATIONAL US

£162,000 (2024: £142,385) was paid to Kids Alive International US during the year for contributions towards charitable projects overseas. At the balance sheet date the amount due from Kids Alive International US was £25,278 (2024: £19,381).

KIDS ALIVE INTERNATIONAL (UK) Ltd

During the year, the charity paid a £34 (2024: £34) Companies House Web Filing Fee on behalf of Kids Alive International (UK) Ltd. Tony Bailey is a director at Kids Alive International (UK) Ltd. At the balance sheet date, the amount due to/from Kids Alive International (UK) Ltd was £Nil (2024: £Nil).

Sam Hunt, Tim Hunt's son, the charity's Executive Director, was paid £230 in 2025 (£65 in 2024) for video editing services during the financial year. At the balance sheet date, £Nil (2024: £Nil) was owed from Tim Hunt's son.

PAYMENT FROM KIDS ALIVE USA (KAI USA) TO SUPPORT THE UK OFFICE (KAI UK)

Our partners in the USA are keen to ensure that the UK arm continues to thrive with its fundraising, especially with trusts and foundations and child sponsorships, which both raise restricted revenues. As such they are generally prepared to fund any reasonable unrestricted shortfalls. In 2025, KAI USA made an unrestricted donation to KAI UK of £25,786 (2024 £19,381) to help support them in this activity.