



Kids International Development Society
Creating better futures for children and families.



2021 ANNUAL REPORT



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WHO WE ARE

Since 2014, K.I.D.S has been dedicated to creating a ripple of growing good in the world by supporting positive change for children and families in developing countries in South East Asia, mostly Cambodia and in Nepal. KIDS strives to bring equitable opportunities to impoverished children and families by investing in education, clean drinking water, healthcare, community development and family support. Thanks to K.I.D.S supporters, a dedicated Board of Directors and a great team of committed local people, whom we work with, we have been able to bring needed resources to and improve the lives of children, youth, families and communities facing very difficult situations.

Our goal is to focus projects directly on those in need, while simultaneously raising awareness about poverty. We ensure the funds donated go directly towards helping communities, children and families. We are committed to staying flexible and developing projects based on the assessment of need. We strongly value caring, inclusion, flexibility, partnerships, responsiveness, compassion, transparency, collaboration and accountability. K.I.D.S also supports local grass root organizations that work tirelessly to provide needed services to communities.





A MESSAGE FROM KIDS CO-FOUNDERS

Dear Friends,

The year 2020 has certainly been a very challenging year around the globe. For Cambodia, it has been one of the worst years, over the past couple of decades. The COVID-19 pandemic has brought a huge upheaval for children, families and communities that are already fighting inequities and poverty and often facing a lack of clean drinking water and access to healthcare and education. The lockdowns have halted tourism and many of the factories are closed so that low-wage workers at garment factories and brick factories have no work, which has made it difficult to buy food and other necessities. The pandemic has also deepened inequalities and made our work for children, families and communities more urgently needed than ever.

The challenges have been huge. But through it all, **we have been incredibly grateful to our donors and supporters.** Thanks to you, we've been able to come through under pressure and have adapted our resources to bring basic needs such as food and medicine to families and communities, as well as continuing to support some of our education programs through online learning and women's programs. We continue to bring clean drinking water to rural communities.

Although this has been a challenging time for everyone, we want to acknowledge the resilient and brave people we serve and how they are surviving these very difficult times, as well as the incredible team of people we work with in Cambodia and Nepal for their commitment, kindness, hard work and support to others. We want to extend our deep appreciation and gratitude to our board of directors and all KIDS supporters for your kindness, flexibility and financial contributions.

When faced with incredibly difficult situations we are always uplifted by the generosity, support and humanity of others.

Adrienne Dartnall and Rick Lennert





Education and Training

One of the missions we have dedicated ourselves to is giving children, youth and young adults an opportunity to pursue education and training. Amid the COVID-19 pandemic, most schools in Cambodia have been closed intermittently and students are missing out on crucial learning. However, KIDS has continued to provide students with the necessities to attend online learning through trade schools, universities, English programs and vocational training programs. Where there has been in class education available, we have also continued to provide many essentials: bicycles to get to school, books, backpacks, English lessons, a kindergarten program and support rural young people with accommodation if they are attending post-secondary training in the city. We know that education can break the cycle of child labour and poverty, while improving health and build stronger families, communities, and democracies. It is heart-warming to see these young people diligently pursuing their dreams of a better life. Together we are working our way through these difficult and trying times.





Supporting Women's Training Programs

Stung Treng Women's Weaving Training Program

The Stung Treng Women's Development Centre focuses on training impoverished women to weave silk products that are sold around the world. For many years, KIDS has been supporting an Early Childhood Development Centre/Daycare. The women can bring their children to work and the children learn while their mothers make a decent wage to support their families. For part of this past year, women were unable to work at the Weaving Centre because of the spread of COVID-19. This was very hard for the women and their families and KIDS has been able to help them by providing rice for their families. We are hoping that soon the Centre will be able to open once again. KIDS Kindergarten has also been closed for part of the year. We have three excellent teachers who give children a head start. KIDS continues to support our teachers financially through this crisis.



WELNepal Women's Education and Literacy in Nepal

KIDS continues to support and partner with WELNepal to provide women the opportunity to learn sewing skills. When the women finish the program they can take home and share a sewing machine. The women can then make clothing and school uniforms and sell them to assist their families financially. The women also support one another and enjoy learning in a group setting.





Clean Drinking Water and Bathrooms

Providing children and families with clean drinking water and toilets changes lives and saves lives. Each year, KIDS builds clean drinking water stations at rural community schools, as well as provides families with clean toilet facilities. The children, teachers and community members can access clean water freely and take water home to their families. Many children suffer from diarrhea, which is a major cause of children's illnesses. "One in three Cambodians uses water from a non-improved drinking source, which means they do not hygienically separate human waste from human contact" 81 percent of the poorest rural Cambodians practice open defecation (UNICEF). Children continue to suffer illness and death from water-related causes because they do not have access to clean water, toilets and hand-washing facilities in their homes, communities and schools. Thanks to KIDS supporters, we are now bringing clean drinking water to approximately 60,000 people a year and hope to continue increasing this number. We also make sure that the water treatment centres are cared for and maintained on an ongoing basis.



KIDS also builds family bathrooms, which are a private place where family members can shower use the toilet, as well as do laundry. Bathrooms improve the safety of women and girls by decreasing the chance of them being sexually assaulted at night. Inadequate sanitation, lack of toilets and hand washing facilities are a barrier to children attending school and performing well, especially girls.





Covid-19 Relief and Family Support

This pandemic has hit Cambodia very hard. Millions of people are going hungry and are struggling to keep their homes. Tourism has been shut down, low wage workers at garment factories and brick factories have no work. Most of the families whose children are in our sponsorship programs are facing extreme poverty. This past year KIDS started a COVID relief program for the children and families who are in our education sponsorship programs and mostly living in rural areas. Each month we are able to provide critical support such as food, medicine and hygiene products to approximately 600 people. The incredible teams of people we work with deliver these supplies monthly and the families are extremely grateful. Many of the communities we work in rely on working in brick factories, farming and fishing and already live in poverty; this pandemic has made it almost impossible to provide for their families.



Families often live in substandard housing. Most have old thatched or wood structures, some have dirt floors, which is a problem in the rainy season. Most do not have electricity or separate rooms. Children have a hard time studying at night. Each year KIDS builds houses for the poorest families, with assistance from the school principal, we change families lives by giving them a decent house to live in and solar electricity. The families are very grateful for these simple homes.





Health Care

K.I.D.S. has been partnering with The Lake Clinic for over twelve years. We supported the building of the first floating clinic (there are now four), provided medicine, salaries for nurses as well as other needed supplies and support. Each week teams of Cambodian doctors, nurses, midwives and supporting staff, in addition to the occasional foreign volunteer health care professional, travel to the clinics in remote areas of the Tonle Sap Lake and Stung Sen River to offer professional health care services, outpatient treatment, early detection of illnesses, basic health education, dentistry services and referral to mainland hospitals when needed. During COVID the team continued their good work when it was safe to travel. They assisted communities with needed supplies to ward off the spread of COVID. This past year KIDS continued to support the medical team with salaries for nurses. These committed and dedicated professionals travel by land and by boat to reach the underserved, facing very difficult weather conditions and medical situations. We are pleased that we can assist this amazing group of people to do the life-saving work they do for the people in these isolated areas.





KIDS Helping Kids

It is always heartwarming to meet and work with children and youth in our Canadian community who care not only about their own community, but also about the global community of children. KIDS often partners with local schools to talk about and teach social justice and global citizenship. Although in these past years we have not been able to be in the schools, some inspiring children have still worked to raise funds for kids in Cambodia. The funds raised will go towards bringing clean drinking water to a rural elementary school, as well as buying school supplies, bicycles and uniforms for children. The connection between kids helping kids and schools helping schools is very powerful and meaningful. We deeply thank the dedicated young people and school staff who have assisted us in improving the lives of others.



Foundations and Businesses who Generously Support KIDS

KIDS assists thousands of people each year, none of this this could be achieved without the generosity, support and donations of KIDS donors, businesses and foundations. Thank you for partnering with us to improve so many lives.

- Ames Family Foundation
- Anonymous Foundation
- Compassionate Eye Foundation
- CW Asia Foundation
- Cedrick's Café Crofton
- Healthy Role Models
- JJA Chartered Professional Accountants
- RBC Dominion Securities
- Rotary Club, Nanaimo
- RR Smith Foundation
- Tracy Balanik Web Design





Our Dedicated Board of Directors and Staff

Rick Lennert - President/K.I.D.S. Co-Founder

Rick Lennert works for himself as a contractor and renovator. Rick has spent the past 36 years working as a builder, fisherman and a boat builder. Rick volunteers three to four months every year to assist children and families living in poverty in S.E. Asia. Rick also volunteers in his home community.



Robyn Kemp – Vice President

Robyn Kemp is a retired teacher/counsellor from the Nanaimo-Ladysmith school district. She has served as a board director with the Nanaimo Child Development Centre and the Moorecroft Camp Society. Over the past 6 years she has focused on creating awareness of the educational needs of children in South East Asia and encouraging partnerships with youth, teachers and schools in our community. She has worked in the field on behalf of KIDS and has been a key-volunteer in the annual fundraising events



Pam Botterill - Treasurer

Pam Botterill - works at Vancouver Island University as Aboriginal Outreach Coordinator. She joined the KIDS Board of Directors in 2008. Pam has completed her Masters in Professional Communication at Royal Roads University.



Paula Beltgens - Secretary Paula Beltgens has been a consultant, adult educator, researcher and facilitator in Canada and internationally since the late '80s. She has worked with community-based and government agencies, academic institutions, Aboriginal organizations, and with several United Nations programs, including the Department of Peacekeeping Operations. She has supported planning, learning and evaluation activities in a broad variety of contexts including gender equality, child protection, environmental protection, workplace safety, and mental health and substance use services. She has also worked with many First Nations communities on resource information management and traditional use studies for land use planning and educational initiatives. Paula was an associate faculty member with Royal Roads University for eight years and currently holds a position as a knowledge exchange manager with Island Health.



Ashleigh Martinflatt

Ashleigh Martinflatt has worked in the social work and child and youth care field for over 14 years in British Columbia and Ontario. She has a Bachelor's degree in Child and Youth Care and a Master's Degree in Social Work. She is a full-time faculty member at Vancouver Island University teaching in the child and youth care and social work programs. Ashleigh also works with children, youth and families in the community and is committed to the health and well-being of children locally and internationally. She is honored to be connected to the KIDS organization and being a part of this positive change.



Dave Frances

Dave is a semi-retired homebuilder, developer, and investor. He has served on various boards including the Urban Development Institute, VIU Foundation and the United Way. He has also fundraised for a number of local organizations including Haven Society. He is honored to be a member of the K.I.D.S board.



Erin McCammon

Born in North Vancouver and raised in Nanaimo, Erin has strong ties to our community. She grew up participating in the Girl Guides of Canada program from age 6, and once old enough, became a leader and mentored girls for a number of years. Erin graduated from Vancouver Island University in 2006 and quickly earned her Chartered Professional Accountant designation just two years later. Erin is now a partner in Johnston and Johnston and Associates Ltd, as well as a mother of two young girls. She joined K.I.D.S in the fall of 2017, and is excited to be part of our team.



Adrienne Dartnall - K.I.D.S Co-Founder Executive Director

Adrienne Dartnall has worked in the Human Services field for over 40 years. During this time, she has been a Counselor, Child and Youth Care Worker, Trainer, Program Developer and Executive Director, Practicum Coordinator. Adrienne has worked in Schools, Non-profit Organizations and at Vancouver Island University, formerly Malaspina University College, in the Faculty of Health and Human Services. Through her career she has served on a variety of Boards of Directors. For the past sixteen years Adrienne and her husband Rick have dedicated three to four months a year to assisting children and families living in poverty in S.E. Asia. At present Adrienne dedicates her time to supporting K.I.D.S



KIDS INTERNATIONAL DEVELOPMENT SOCIETY

Financial Statements

Year Ended March 31, 2021

(Unaudited - See Notice To Reader)

KIDS INTERNATIONAL DEVELOPMENT SOCIETY

Index to Financial Statements

Year Ended March 31, 2021

(Unaudited - See Notice To Reader)

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NOTICE TO READER

On the basis of information provided by management, we have compiled the statement of financial position of KIDS International Development Society as at March 31, 2021 and the statements of changes in net assets and revenues and expenditures for the year then ended.

We have not performed an audit or a review engagement in respect of these financial statements and, accordingly, we express no assurance thereon.

Readers are cautioned that these statements may not be appropriate for their purposes.

Nanaimo, BC
September 10, 2021

JOHNSTON, JOHNSTON & ASSOCIATES LTD.
CHARTERED PROFESSIONAL ACCOUNTANTS

A Professional Corporation

KIDS INTERNATIONAL DEVELOPMENT SOCIETY

Statement of Financial Position

March 31, 2021

(Unaudited - See Notice To Reader)

	2021	2020
ASSETS		
CURRENT		
Cash	\$ 196,698	\$ 90,440
Prepaid expenses	8,473	7,035
	<u>\$ 205,171</u>	<u>\$ 97,475</u>
LIABILITIES AND NET ASSETS		
CURRENT		
Source deductions payable	\$ 2,038	\$ 331
	<u>2,038</u>	<u>331</u>
NET ASSETS		
General fund	22,853	17,482
Internally restricted - note 3	180,280	79,662
	<u>203,133</u>	<u>97,144</u>
	<u>\$ 205,171</u>	<u>\$ 97,475</u>

ON BEHALF OF THE BOARD

_____ Director

_____ Director

The accompanying notes are an integral part of these financial statements.

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KIDS INTERNATIONAL DEVELOPMENT SOCIETY

Statement of Changes in Net Assets

Year Ended March 31, 2021

(Unaudited - See Notice To Reader)

	General Fund	Internally Restricted <i>note 3</i>	2021	2020
NET ASSETS - BEGINNING OF YEAR	\$ 17,482	\$ 79,662	\$ 97,144	\$ 67,707
EXCESS OF REVENUES OVER EXPENDITURES	105,989	-	105,989	29,437
TRANSFERS	(100,618)	100,618	-	-
NET ASSETS - END OF YEAR	\$ 22,853	\$ 180,280	\$ 203,133	\$ 97,144

The accompanying notes are an integral part of these financial statements.

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KIDS INTERNATIONAL DEVELOPMENT SOCIETY

Statement of Revenues and Expenditures

Year Ended March 31, 2021

(Unaudited - See Notice To Reader)

	2021	2020
REVENUES		
Donation income	\$ 443,612	\$ 350,629
Fundraising income	62,939	82,623
Interest income	10	6
	<u>506,561</u>	<u>433,258</u>
DIRECT PROGRAM COSTS		
Accommodation	372	1,725
Airfare	-	2,643
Education supplies and project costs	143,672	178,457
Family support	116,541	35,709
Girls home costs	16,920	34,792
Medical supplies and support	23,165	42,118
Program wages	24,319	20,189
Transportation	991	2,154
Water systems	23,901	37,006
	<u>349,881</u>	<u>354,793</u>
GENERAL EXPENSES		
Administrative wages	35,127	29,162
Advertising and promotion	1,513	1,885
Fundraising costs	7,821	21,111
Interest and bank charges	2	(1)
Office	1,271	595
	<u>45,734</u>	<u>52,752</u>
EXCESS OF REVENUES OVER EXPENDITURES FROM OPERATIONS	110,946	25,713
FOREIGN EXCHANGE GAIN (LOSS)	<u>(4,957)</u>	<u>3,724</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ 105,989</u>	<u>\$ 29,437</u>

The accompanying notes are an integral part of these financial statements.

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KIDS INTERNATIONAL DEVELOPMENT SOCIETY

Notes to Financial Statements

Year Ended March 31, 2021

(Unaudited - See Notice To Reader)

1. DESCRIPTION OF OPERATIONS

KIDS International Development Society (the "society") is a not-for-profit organization incorporated provincially under the Society Act of British Columbia on November 26, 2004. As a registered charity the society is exempt from the payment of income tax under Section 149(1) of the Income Tax Act.

The purpose of KIDS International Development Society is to assist communities in developing countries to meet their basic needs including housing, drinking water, medicine, schools, educational supplies and transportation. The society is incorporated as a not-for-profit organization under the Society Act of British Columbia and is a registered charity.

2. ACCOUNTING POLICIES

Basis of presentation

These financial statements have been prepared in accordance with the following accounting policies.

Fund accounting

KIDS International Development Society follows the restricted fund method of accounting for contributions.

The General Fund accounts for the society's program delivery and administrative activities. This fund reports unrestricted resources and restricted operating grants.

The Internally Restricted Fund reports project funding commitments.

Cash equivalents

Cash includes cash and cash equivalents. Cash equivalents are comprised of investments with maturities of one year or less from the date of acquisition.

Revenue recognition

The society recognizes revenues as follows:

- contributions are recorded as revenue when received or receivable if the amount can be estimated and collectibility is reasonably assured;

KIDS INTERNATIONAL DEVELOPMENT SOCIETY

Notes to Financial Statements

Year Ended March 31, 2021

(Unaudited - See Notice To Reader)

3. NET ASSETS - INTERNALLY RESTRICTED

A portion of the net assets have been internally restricted in order to meet project commitments to December 31, 2021 as follows.

	2021	2020
Wat Sela school construction	\$ 48,000	\$ -
Stung Treng Women's Development Center preschool and kindergarten operating costs	30,743	30,782
Smart Kids	28,299	11,903
COVID Relief	25,000	-
Feeding Dreams Cambodia	15,961	-
Girl's home costs	11,400	33,129
Angkor Hospital for Children	9,477	-
The Lake Clinic midwives	5,700	-
English classes	5,700	3,848
	<u>\$ 180,280</u>	<u>\$ 79,662</u>

4. EFFECTS OF COVID-19

In March 2020, the World Health Organization declared a global pandemic due to the novel coronavirus (COVID-19). The situation is constantly evolving, and the measures put in place are having multiple impacts on local, provincial, national and global economies.

Management continues to closely monitor the situation and any potential effect on the society can not be reasonably estimated at this time. However, management expects that the society will continue its operations in the foreseeable future and will be able to realize its assets and discharge its liabilities in the normal course of operations.

The society is aware of changes in its operations as a result of the COVID-19 crisis, including the delay of certain projects due to restrictions on international travel. Accordingly, the estimated costs for these projects have been internally restricted by the Board for use in the subsequent period.