

A young girl with dark hair tied back is drinking from a yellow cup. She is standing at a public water station with multiple faucets. A green cup is being filled by another faucet. The background is a red wall.

CREATING
BETTER
FUTURES FOR
CHILDREN AND
FAMILIES



KIDS INTERNATIONAL
DEVELOPMENT SOCIETY
ANNUAL REPORT
2022



TABLE OF CONTENTS

TABLE OF CONTENTS

WHO WE ARE	3
A MESSAGE FROM THE FOUNDERS	4
EDUCATION AND TRAINING	5
WOMEN'S TRAINING PROGRAMS	6
CLEAN DRINKING WATER AND BATHROOMS	7
COVID -19 RELIEF AND FAMILY SUPPORT	8
HEALTH CARE AND NUTRITION	9
KIDS HELPING KIDS AND OUR PARTNERS AND BUSINESS SUPPORTERS	10
KIDS BOARD OF DIRECTORS	11
FINANCIALS	13





WHO WE ARE

K.I.D.S aim is to assist very needy people living in Cambodia and Nepal. With the kindness and support of our donors, board of directors and dedicated team of local people we work with we are able to bring a diverse range of projects and programs to improve the lives of children, families and communities. K.I.D.S is committed to working with communities and local non-profits, to identify and support their needs, such as education, clean drinking water, sanitation, healthcare, family support, housing, and equality.

Adrianne Dartnall and Rick Lennert founded KIDS four years after the loss of their only child and daughter Danielle, who was killed by a drunk driver in 2000. They formed K.I.D.S after volunteering for a few weeks each year in developing countries. After a ground swell of support, they formed Kids International Developing Society (K.I.D.S) and became a registered Canadian Charity in 2004. Since that time K.I.D.S has gone from painting schools to building schools and from digging family wells to bringing thousands of people free clean drinking water.

Our goal is to assist people to live better lives and in turn create better futures for their children, families and communities.





A MESSAGE FROM KIDS CO-FOUNDERS

Dear Friends,

When the global pandemic began over two years ago, no one could have predicted how things around the world would go and the adaptation, resiliency and support that we would all need and witness. This past year as we returned to Cambodia we were struck by how devastating the impact of lockdowns, lack of tourism, loss of jobs and financial strain had affected so many. The good news is that thanks to KIDS supporters we have helped people weather the worst of the Covid storm.

Schools are now up and running again and we continue to support students with their education through our various programs. After one year students were happy to be able to return to learning and socializing. As we visited schools, families we have supported, water projects, clinics and other KIDS programs it was truly moving to meet everyone and they were incredibly grateful for the assistance we have been able to provide during these difficult times. We would like to pass on their sincere gratitude. We also met with students whom K.I.D.S has supported through school and post-secondary training and we were very happy to see that they have pulled themselves and their families out of poverty. Education is truly the answer to decreasing poverty, building better futures and bringing positive change to communities and developing countries.

As you read the annual report, we hope you are inspired by the positive difference we have all made in so many lives. Thank you for your support, generosity, kindness and the belief that together we can improve the lives of others who face very challenging situations. We also are very grateful for the committed and dedicated people we work with in Cambodia and Nepal.

Adrianne Dartnall and Rick Lennert
Co-founders





VISION MISSION VALUES

OUR VISION

To create a ripple of growing good in the world by supporting positive change for children and families in developing countries in South East Asia

OUR MISSION

To contribute to equitable opportunities for children and families by investing in education, clean drinking water, healthcare, community development and support

WE VALUE

Caring, inclusion, flexibility, partnerships, responsiveness, compassion, transparency, collaboration and accountability





EDUCATION AND TRAINING

Education empowers children and youth to improve their lives, futures and the futures of generations to come. KIDS works in both poor rural and urban areas of Cambodia to increase the opportunity for young people to get an education. One of our focuses is to end child labour. We work with the principal at a village school to identify children that are very poor and often work in the brick factories. We provide the students with all they need to attend school, as well as offer English lessons every evening and on Sundays. K.I.D.S also supports another program for village children to attend evening English classes as well as receive a nutritious meal daily. After these young people graduate high school we then support them with post-secondary training/education in the city. It is inspiring to see these young people go from working in fields and brick factories to finding careers and good-paying jobs and in turn helping their families.



Many young people cannot go to school because of the distance they have to go to get there; each year KIDS buys hundreds of bicycles for students so they can get an education as well we provide books, backpacks, uniforms and other necessary materials.



K.I.D.S assists schools by building needed classrooms for overcrowded schools, libraries and computer labs. Early Childhood Education is not very available to children in Cambodia. K.I.D.S fully funds an Early Childhood Education program for 60 children in the northern area of Cambodia. Each day the children come to learn, play and receive a nutritious meal. Giving young people the opportunity to learn computer skills gives them the ability to further their education and attend colleges, universities and training schools.



WOMEN'S TRAINING PROGRAM

WELNepal Women's Training Program in Nepal

KIDS partners with WELNepal to provide women the opportunity to learn sewing skills. Women come together to learn, share and support each other while they learn to sew and work together to start their own businesses. The women make clothing and school uniforms and sell them to assist their families financially. The women are given a sewing machine at the end of the program.





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 poor rural community schools in Cambodia. 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 K.I.D.S supporters, we are now bringing clean drinking water to over 80,000 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.



Lack of sanitation is a huge problem in rural Cambodia. K.I.D.S builds bathrooms for schools and families bathrooms. Bathrooms improve the safety of women and girls. Inadequate sanitation, lack of toilets and hand washing facilities are a barrier to children attending school and performing well, especially girls. Bathrooms bring dignity and improve health for families and students. Persons with disabilities also have greater challenges in accessing sanitation.





COVID RELIEF AND HOUSING

KIDS has continued our Covid Relief Program for the families of the students in our rural education programs as well as for some students attending post-secondary programs. Although life in Cambodia is slowly getting better there are still many struggling to feed their families, mostly those who work in rice fields, brick factories or fish for a living. Each month we provide basic needs such as food and medicine for the families most in need. The families are incredibly grateful to K.I.D.S supporters for this critical aid during these challenging times.



Each year we work with our education team to decide which families in our education program are in desperate need of decent housing. Many families live in poor housing; with roofs leaking and dirt floors that turn to mud in the rainy season. Often people live in one room and have to deal with rain, wind and insects. We hire local builders and pay them a good living wage to build as many houses as we can each year. We also put solar panels on the house if the families do not have access to electricity, this helps the children study at night and also the families can use fans and charge batteries. Building these houses is life-changing and the families are stronger, happier and healthier thanks to K.I.D.S support.





HEALTH CARE

The Tonle Sap is the largest freshwater lake in South East Asia and serves as home to some of the poorest and most remote villages in Cambodia. Over 1 million people live on and around the lake. The majority of families rely on subsistence fishing for survival and the average family income is \$2.50 per day. A lack of education combined with limited access to hygiene and sanitation contribute to a huge burden of preventable diseases. The Lake Clinic Cambodia provides healthcare to remote and underserved people in villages on the Lake. There are four floating clinics. KIDS funded the first floating clinic and we continue to support this program by providing funds for two salaries each year for nurses/midwives.

The medical teams travel through the rainy season and the hot season as the lake and the river rise and fall. The teams stay on the clinics for three days and each week move to different areas of the lake and the Stung Sen River. The doctors, nurses/midwives and dental nurse see people at the clinics and make house calls to villagers' homes to improve lives as they provide medicine, pre and post-natal care, critical care, dental assistance, and other support services for mental health. One can only imagine how difficult life would be like without The Lake Clinic (TLC) and KIDS is glad that we can support this life-saving program.





THANK YOU TO KIDS SUPPORTERS FOUNDATIONS AND BUSINESSES

K.I.D.S. assists thousands of people each year; none of this could be achieved without the generosity, support, kindness and donations of donors, businesses and foundations that support K.I.D.S. Thank you for partnering with us to improve the lives of so many children, families and communities.

Ames Family Foundation
Anonymous Foundation
Compassionate Eye Foundation
CW Asia Foundation
Cedrick's Café Crofton
Healthy Role Models
Integral Wealth Securities Management
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.

**Adrianne Dartnall - K.I.D.S Co-Founder Executive Director**

Adrianne 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. Adrianne 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 Adrianne 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 Adrianne dedicates her time to supporting K.I.D.S



KIDS INTERNATIONAL DEVELOPMENT SOCIETY

Financial Information

Year Ended March 31, 2022

KIDS INTERNATIONAL DEVELOPMENT SOCIETY
Index to Financial Information
Year Ended March 31, 2022

	Page
COMPILATION ENGAGEMENT REPORT	1
FINANCIAL INFORMATION	
Statement of Financial Position	2
Statement of Changes in Net Assets	3
Statement of Revenues and Expenditures	4
Notes to Financial Information	5 - 6



COMPILATION ENGAGEMENT REPORT

To the Directors of KIDS International Development Society

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, 2022, and the statements of changes in net assets and revenues and expenditures for the year then ended, and Note 2, which describes the basis of accounting applied in the preparation of the compiled financial information ("financial information").

Management is responsible for the accompanying financial information, including the accuracy and completeness of the underlying information used to compile it and the selection of the basis of accounting.

We performed this engagement in accordance with Canadian Standard on Related Services (CSRS) 4200, Compilation Engagements, which requires us to comply with relevant ethical requirements. Our responsibility is to assist management in the preparation of the financial information.

We have not performed an audit engagement or a review engagement, nor were we required to perform procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an audit opinion or a review conclusion, or provide any form of assurance on the financial information.

Readers are cautioned that the financial information may not be appropriate for their purposes.

Johnston Johnston & Associates

Nanaimo, BC
September 21, 2022

JOHNSTON, JOHNSTON & ASSOCIATES LTD.
CHARTERED PROFESSIONAL ACCOUNTANTS

A Professional Corporation

103 - 4535 Uplands Drive • Nanaimo, BC • V9T 6M8 • P: 250.758.8383 • F: 250.758.8380 • E: frontdesk@jjacpa.ca

KIDS INTERNATIONAL DEVELOPMENT SOCIETY
Statement of Financial Position
March 31, 2022

	2022	2021
ASSETS		
CURRENT		
Cash	\$ 98,531	\$ 196,698
Prepaid expenses	-	8,473
	<u>\$ 98,531</u>	<u>\$ 205,171</u>
LIABILITIES AND NET ASSETS		
CURRENT		
Source deductions payable	\$ 3,238	\$ 2,038
NET ASSETS		
General fund	17,859	22,853
Internally restricted - <i>note 3</i>	77,434	180,280
	<u>95,293</u>	<u>203,133</u>
	<u>\$ 98,531</u>	<u>\$ 205,171</u>

ON BEHALF OF THE BOARD

_____ *Director*

_____ *Director*

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

Page 2

KIDS INTERNATIONAL DEVELOPMENT SOCIETY
Statement of Changes in Net Assets
Year Ended March 31, 2022

	General Fund	Internally Restricted <i>note 3</i>	2022	2021
NET ASSETS - BEGINNING OF YEAR	\$ 22,853	\$ 180,280	\$ 203,133	\$ 97,144
DEFICIENCY OF REVENUES OVER EXPENSES	(107,840)	-	(107,840)	105,989
TRANSFERS	102,846	(102,846)	-	-
NET ASSETS - END OF YEAR	\$ 17,859	\$ 77,434	\$ 95,293	\$ 203,133

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

Page 3

KIDS INTERNATIONAL DEVELOPMENT SOCIETY
Statement of Revenues and Expenditures
Year Ended March 31, 2022

	2022	2021
REVENUES		
Donation income	\$ 400,422	\$ 443,612
Fundraising income	61,037	62,939
Interest income	5	10
	<u>461,464</u>	<u>506,561</u>
DIRECT PROGRAM COSTS		
Accommodation	3,182	372
Airfare	4,702	-
Education supplies and project costs	189,638	143,672
Family support	222,377	116,541
Girls home costs	15,047	16,920
Medical supplies and support	39,787	23,165
Program wages	22,415	24,319
Transportation	948	991
Water systems	24,723	23,901
	<u>522,819</u>	<u>349,881</u>
GROSS PROFIT ((13.30)%; 2021 - 30.93%)	<u>(61,355)</u>	<u>156,680</u>
EXPENSES		
Administrative wages	32,377	35,127
Advertising and promotion	1,836	1,513
Fundraising costs	5,951	7,821
Office	2,478	1,273
	<u>42,642</u>	<u>45,734</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES FROM OPERATIONS	(103,997)	110,946
FOREIGN EXCHANGE GAIN (LOSS)	<u>(3,843)</u>	<u>(4,957)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	<u>\$ (107,840)</u>	<u>\$ 105,989</u>

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

Page 4

KIDS INTERNATIONAL DEVELOPMENT SOCIETY

Notes to Financial Information

Year Ended March 31, 2022

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. BASIS OF ACCOUNTING

Basis of presentation

The basis of accounting applied in the preparation of the statement of financial position of KIDS International Development Society as at March 31, 2022, and the statements of changes in net assets and revenues and expenditures for the year then ended is the historical cost basis and reflects cash transactions with the addition of:

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.

Accounts payable and accrued liabilities

The society records accounts payable and accrued liabilities in the period which the expense relates to.

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 Information

Year Ended March 31, 2022

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.

	2022	2021
Stung Treng Women's Development Center preschool and kindergarten operating costs	\$ 31,145	\$ 30,743
Smart Kids	29,296	28,299
Girl's home costs	11,329	11,400
English classes	5,664	5,700
Wat Sela school construction	-	48,000
Feeding Dreams Cambodia	-	15,961
Angkor Hospital for Children	-	9,477
The Lake Clinic midwives	-	5,700
COVID Relief	-	25,000
	<u>\$ 77,434</u>	<u>\$ 180,280</u>