



# KIDS INTERNATIONAL DEVELOPMENT SOCIETY

## ANNUAL REPORT 2023





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# Who We Are

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Adrianne Dartnall and Rick Lennert founded Kids International Development Society K.I.D.S. after their daughter and only child Danielle was killed by a drunk driver in the year 2000. They started volunteering each year in developing countries. While volunteering in Cambodia they were moved by how much the Cambodian people had been through during the Khmer Rouge and the genocide and how so many people had lost their children. They decided to put their efforts towards helping children and families living in very difficult situations. After the generous support from friends and family, they formed the non-profit Kids International Development Society (K.I.D.S) and became a registered Canadian International Charity in 2004.

K.I.D.S is dedicated to improving the lives of children youth, families and communities by working with communities to provide education, clean drinking water, sanitation, healthcare, family support, housing, and equality.





# A Message From K.I.D.S Co-founders

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Dear Friends,

The past year, thanks to the support of our generous donors, the dedicated individuals we work with in Cambodia, and our Board of Directors, KIDS has been able to continue to make a meaningful and positive impact to improve the lives of others facing very difficult situations.

It is inspiring to see the difference that education can bring to individuals and how it changes their futures as well as the futures of generations to come. Where once young people had to drop out of school to work as child laborers they are now getting an education and finding decent employment and careers. As their lives improve they also help to improve the lives of their families, breaking the cycle of poverty. Young women are not having children at young ages and are committed to creating a better life for themselves.

Each year, thanks to the generosity, kindness and support of others, we are able to provide healthcare, clean drinking water, housing and sanitation to rural and isolated communities. K.I.D.S is committed to hiring local people and working directly with communities and families. We want to pass on the immense gratitude of those we are collectively able to assist to live healthier and happier lives.

We look forward to another year of working together to create better futures,  
Adrienne Dartnall and Rick Lennert



# KIDS 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





# Highlights From 2023

## Education and Training

Education truly can change the world. Over the years we have witnessed the difference an education can make to a child's and family's life. Each year KIDS works in poor rural and urban areas of Cambodia to support and provide education from kindergarten to high school and postgraduate training. We supply students with what they need to attend school, as well as offer English lessons every evening and on Sundays. We have witnessed poor children going from working in factories to becoming electricians, teachers, managers, accountants, and more. It is inspiring to see how education changes their futures and how in turn they can assist their families to live better lives and help educate their younger siblings.



Often rural children have to travel long distances to be able to attend school. Each year KIDS buys as many bikes as we can to assist these students to be able to get to school. We also provide books for schools.



Many rural schools in Cambodia lack classrooms, which limits the amount of local children being able to attend school. Some poorer schools also lack bathrooms, which affects the health and hygiene of students and limits the learning especially of girls and students with disabilities. K.I.D.S works with the local village schools to build classrooms and bathrooms. We also support computers for urban and rural high schools, which help students learn these needed skills to improve their opportunities to attend post-secondary programs and find employment. Early Childhood Education programs are also limited in Cambodia. For many years we have supported an Early Childhood/Kindergarten program for 60 children in the northern area of Cambodia. Each day the children come to learn, play, and receive a nutritious meal. The program not only assists young children to learn it helps parents to be able to work and make a living for their families. Education is the key to better futures for young people and generations to come.





# Clean Drinking Water

Cambodia has a large rural population that often does not have access to clean drinking water. Children continue to become ill and sometimes die from preventable sanitation and water-related causes because they do not have access to clean water or washing facilities. Each year K.I.D.S builds clean drinking water systems at rural schools. The systems are placed at the schools for the students and teachers. The community can also access clean drinking water to take home for their families. Thanks to K.I.D.S supporters, we are now bringing clean drinking water to approximately 100,000 people a year. We are committed to monitoring and evaluating the clean water systems to ensure that these programs operate sustainably for years to come.





# Housing and Family Bathrooms

Many of the poorer families living in Cambodia lack decent housing. Often the families work long hours in brick factories for poor wages and cannot afford to live in a safe house that provides shelter from the elements, such as rain, wind, and flooding. Often families live in one room with dirt floors and have to deal with a leaky roof and mosquitoes. Many families do not have a simple bathroom. Each year we work with a great team of local builders to build as many houses and bathrooms as we can. In conjunction with schools we identify the families in the most need. Building decent housing changes these families' lives and building bathrooms also brings dignity and hygiene to those in need. Thanks to K.I.D.S supporters the families are healthier, stronger, safer, and much happier.



# Health Care

Since 2007, The Lake Clinic (TLC) has provided over 360,000 free health services to the floating communities on the Tonle Sap. The Tonle Sap is the largest freshwater lake in South East Asia and home to some of Cambodia's poorest and most remote villages. Over one million people currently live on and around the lake. K.I.D.S built the first of four floating clinics and over the years we have continued to support this life-saving program by supporting two nursing staff positions and other needs. The medical teams travel through the rainy season and the hot season as the lake and the river rises and falls. The medical teams stay on the clinics for three days and each week move to different areas of the lake and the Stung Sen River.

TLC's clinical teams provide essential services which include:

- Adult and pediatric primary care
- Vaccinations, dental services
- Eye care services
- Antenatal care
- Home care visits for the elderly & disabled
- Health education
- Health referrals, when necessary

In addition, TLC's outreach teams offer home care visits to provide programs such as water sanitation and education, floating gardens and nutrition, and care for children at-risk.





# Thank You to KIDS Supporters, Foundations and Businesses

On behalf of all of us at K.I.D.S we want to sincerely thank everyone for your compassion, generosity and kindness to improve the lives of children, families and communities. Your support brings healthcare, education, decent housing and hope to thousands of people each year.

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



# KIDS Dedicated Board of Directors

## **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**  
**Compiled Financial Information**  
**Year Ended March 31, 2023**



**KIDS INTERNATIONAL DEVELOPMENT SOCIETY**  
**Index to Compiled Financial Information**  
**Year Ended March 31, 2023**

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## COMPILATION ENGAGEMENT REPORT

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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, 2023, 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 did not perform 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 27, 2023

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JOHNSTON, JOHNSTON & ASSOCIATES LTD.  
CHARTERED PROFESSIONAL ACCOUNTANTS

**A Professional Corporation**

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# KIDS INTERNATIONAL DEVELOPMENT SOCIETY

## Statement of Financial Position

March 31, 2023

	2023	2022
<b>ASSETS</b>		
CURRENT		
Cash	\$ 109,597	\$ 98,531
<b>LIABILITIES AND NET ASSETS</b>		
CURRENT		
Source deductions payable	\$ 1,766	\$ 3,238
<b>NET ASSETS</b>		
General	8,998	17,859
Internally restricted - note 3	98,833	77,434
	107,831	95,293
	\$ 109,597	\$ 98,531

ON BEHALF OF THE BOARD

\_\_\_\_\_  
Director

\_\_\_\_\_  
Director

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

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**KIDS INTERNATIONAL DEVELOPMENT SOCIETY**  
**Statement of Changes in Net Assets**  
**Year Ended March 31, 2023**

	General		Internally Restricted <i>note 3</i>		2023		2022	
<b>NET ASSETS - BEGINNING OF YEAR</b>	\$	17,859	\$	77,434	\$	95,293	\$	203,133
EXCESS OF REVENUES OVER EXPENSES		12,538		-		12,538		(107,840)
TRANSFERS		(21,399)		21,399		-		-
<b>NET ASSETS - END OF YEAR</b>	\$	8,998	\$	98,833	\$	107,831	\$	95,293

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

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# KIDS INTERNATIONAL DEVELOPMENT SOCIETY

## Statement of Revenues and Expenditures

Year Ended March 31, 2023

	2023	2022
<b>REVENUES</b>		
Donation income	\$ 435,812	\$ 400,422
Fundraising income	72,024	61,037
Interest income	-	5
	<u>507,836</u>	<u>461,464</u>
<b>DIRECT PROGRAM COSTS</b>		
Accommodation	658	3,182
Airfare	4,577	4,702
Education supplies and project costs	234,417	189,638
Family support	96,886	222,377
Girls home costs	15,876	15,047
Medical supplies and support	25,832	39,787
Program wages	23,872	22,415
Transportation	2,064	948
Water systems	49,911	24,723
	<u>454,093</u>	<u>522,819</u>
EXCESS OF REVENUES OVER DIRECT COSTS	<u>53,743</u>	<u>(61,355)</u>
<b>EXPENSES</b>		
Administrative wages	34,481	32,377
Fundraising costs	17,770	5,951
Interest and bank charges	1,223	1,836
Office	274	2,478
	<u>53,748</u>	<u>42,642</u>
DEFICIENCY OF REVENUES OVER EXPENSES FROM OPERATIONS	(5)	(103,997)
FOREIGN EXCHANGE GAIN (LOSS)	<u>12,543</u>	<u>(3,843)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	<u>\$ 12,538</u>	<u>\$ (107,840)</u>

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

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**KIDS INTERNATIONAL DEVELOPMENT SOCIETY**  
**Notes to Compiled Financial Information**  
**Year Ended March 31, 2023**

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**1. PURPOSE OF THE SOCIETY**

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 Subsection 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 a registered charity.

**2. BASIS OF ACCOUNTING**

Basis of accounting

The basis of accounting applied in the preparation of the statement of financial position of KIDS International Development Society as at March 31, 2023, 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

KIDS International Development 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 Compiled Financial Information**  
**Year Ended March 31, 2023**

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**3. NET ASSETS - INTERNALLY RESTRICTED**

A portion of the net assets have been internally restricted in order to meet project commitments to December 31, 2023 as follows.

	2023	2022
Farm school	\$ 5,542	\$ 5,664
Feeding Dreams Cambodia	25,171	-
Girl's home costs	12,180	11,329
Smart Kids	31,951	29,296
Stung Treng Women's Development Center preschool and kindergarten operating costs	23,989	31,145
	<u>\$ 98,833</u>	<u>\$ 77,434</u>