

ANNUAL REPORT



2024



KIDS
INTERNATIONAL
DEVELOPMENT
SOCIETY

CANADA



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Who We Are

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 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 Developing Society (KIDS) 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. This is made possible by the support of K.I.D.S donors, foundations, service clubs and friends.

This past year Adrianne and Rick were honoured to receive the Governor General's Meritorious Service Medal of Canada which they proudly share with everyone who has supported KIDS and those that KIDS supports, works with and serves.



A Message From KIDS Co-founders

Dear Friends,

We are pleased to say that this past year has been another year of being able to assist those in need in Cambodia. We are very grateful to our generous donors, our Board of Directors and those we work with in Cambodia. Together we see the meaningful impact and life-changing improvements we bring for children, families and, communities. It is truly inspiring to see the difference education, health care, clean drinking water and improved living environments has, not only changing individuals and families lives but the lives of future generations. 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. We are also pleased to be able to bring technology to schools and students. This past year KIDS provided computers for high school students, teachers and the school administrators, this has made a huge difference to the education of the students and assisting the teachers.

When we visit the schools we support and the families we have assisted with decent housing and bathrooms, we are met with immense joy and appreciation. Together we have given those in need brighter, healthier and happier lives. And we thank everyone for making this possible. We look forward to sharing more stories of good will with you all throughout this next fiscal year.

On behalf of all the children, families, teachers, KIDS staff and KIDS Board of Directors we “Thank You” for your support and kindness.

Adrianne 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 2024

Education

Education can help lift people out of poverty, improve health, and help teach essential life skills. All children deserve access to quality education, regardless of where they live. Over the years we have seen the difference an education can make to a child's and family's life. We have watched as they went from working in brick factories to now being teachers, office administrators, working in hospitality and even travelling to work in other countries. 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. This past year our ongoing education programs continue, by providing a kindergarten for 60 children, a farm school, with 100 kids learning English, every day, computer classes at high schools and rural schools, KIDS Smart Kids rural education program, where 60 young rural youth come to learn English by attending classes every day after school and on weekends. We also have students we support with post-secondary training and education, and assist with their accommodation in the city while attending post-secondary education programs as well as provide them with computers to do their work. Needless to say, they all work very hard and are incredibly grateful.



Bicycles/School Supplies/ and Kitchens

Many rural children and youth live long distances from school, which makes it very difficult for them to attend class, as many of their families also do not have transportation. Each year KIDS buys as many bikes for school children as we can, there is no shortage of need. The children and their families are very happy to have a bike; that not only allows their kids to go to school it helps the family to go to the market and other places.



We also provide the kids in our programs and very poor schools with as many books and backpacks and school supplies as we can. School uniforms are a must and we help with those as well.



One of the schools we work with provides a free lunch for the poorest children. For years they would cook under a leaking tin roof, which is very difficult in the rainy season. Last year thanks to our donors we were able to build a simple but efficient kitchen, the teachers are very happy and so are the kids.

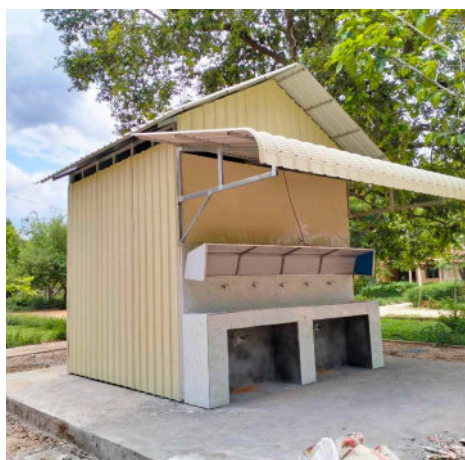


We also support computers for urban and rural high schools, which help students learn these needed skills to improve their opportunities to attend post-secondary programs and find employment. Thanks to KIDS supporters we now have thousands of students learning computers every day.



Clean Drinking Water

One of Cambodia's biggest problems is lack of access to clean drinking water. "Approximately 70%, eleven million people, lack access to clean water. Many people, especially in the rural areas of Cambodia do 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. For years bringing clean water to children and families and communities has been a priority for KIDS. This past year we were able to bring three more communities clean water systems. KIDS builds clean drinking water systems usually at rural schools, where the children, teachers and the families living near the school can have access to clean water and take it home in containers. And this year we also built one water system at a rural clinic that serves 3500 patients a month. Thanks to KIDS supporters, we are now bringing clean drinking water to approximately 100,000 people a year. We are committed to monitoring and evaluating and maintaining the clean water systems to ensure that these programs operate for years to come.



Housing and Family Bathrooms

Many of the families living in poverty in Cambodia lack decent housing. Each year we work directly with the manager of our Smart Kids Education Program and the principal at the rural school we support. The principal helps us identify the poorest families. Often the families work long hours labouring in farming, fishing or 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 must deal with a leaky roof and mosquitoes. Each year we work with a great team of local builders to build as many houses as we can. In conjunction with schools, we identify the families in the most need. Building decent housing changes these families' lives. Thanks to KIDS supporters the families are healthier, stronger, safer, and much happier in their much improved shelters.



In the village where we run our Smart Kids education program; due to poverty, in addition to their poor housing conditions, their sanitation situations are very poor. Many families do not have a simple bathroom. Like with their housing situation, we identify poorest and neediest families. We then have a team of builders who build simple but decent bathroom/bathing/laundry facilities for the families. Thanks to our donors we are able to provide as many families as we can with bathrooms. This past year we were able to build four new houses for the families as well as six family bathrooms. Words cannot truly express how happy the families are to live in a safe, decent home that shelters them from the rain the heat and insects. As well as having safe clean bathrooms and dignity.





Health Care

Since 2007, The Lake Clinic (TLC) has provided over 360,000 free health visits to the floating communities on the Tonle Sap. The Tonle Sap is the largest freshwater lake in Southeast Asia and home to some of Cambodia's poorest and most remote villages. Over one million people currently live on and around the lake. KIDS 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 such as medical supplies. The medical teams travel through the rainy season and the hot season as the lake and the river rise and fall. 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

TLC's outreach teams also offer home care visits to provide services that include

- Water sanitation and education
- Floating gardens and nutrition
- Care for children at risk
- Mother's clubs
- Mental healthcare
- Teenage education
- School health screening
- Domestic violence education and intervention
-



KIDS Supporters, Foundations and Businesses

KIDS Assists thousands of people each year; none of this would be possible without the kindness, generosity and support of the donors, foundations and businesses that support KIDS. On behalf of all of us at KIDS 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.

In addition to individuals, we would like to thank the following businesses and foundations;
Ames Family Foundation, Anonymous Foundation, Compassionate Eye Foundation,
Cedrick's Café Crofton, Healthy Role Models,
Integral Wealth Securities Management, JJA Chartered Professional Accountants
Rotary Club Nanaimo, Tracy Balanik Web Design

We also want to thank all the great people we work with in Cambodia who work very hard to help organize, plan, build and work on KIDS supported programs and projects



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 was a long term employee 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.



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.



Allan Youssef

Allan gained experience in a number of fields, including real estate sales and retail management, before discovering his passion for accounting. He joined JJA Chartered Professional Accountants in 2016, obtained his CPA designation in 2019, and was made partner in 2024.

Allan, his lovely wife and two young daughters are proud to volunteer with KIDS.

**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, 2024

KIDS INTERNATIONAL DEVELOPMENT SOCIETY
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Year Ended March 31, 2024

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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, 2024, and the statements of changes in net assets, receipts 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.

Nanaimo, BC
October 1, 2024

JOHNSTON, JOHNSTON & ASSOCIATES LTD.
CHARTERED PROFESSIONAL ACCOUNTANTS

A Professional Corporation

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KIDS INTERNATIONAL DEVELOPMENT SOCIETY

Statement of Financial Position

March 31, 2024

	2024	2023
ASSETS		
CURRENT		
Cash	\$ 160,072	\$ 109,597
LIABILITIES AND NET ASSETS		
CURRENT		
Source deductions payable	\$ 5,307	\$ 1,766
NET ASSETS		
General	70,488	8,998
Internally restricted - note 3	84,277	98,833
	154,765	107,831
	\$ 160,072	\$ 109,597

ON BEHALF OF THE BOARD

Director

Director

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

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KIDS INTERNATIONAL DEVELOPMENT SOCIETY

Statement of Changes in Net Assets

Year Ended March 31, 2024

	General	Internally Restricted <i>note 3</i>	2024	2023
NET ASSETS - BEGINNING OF YEAR	\$ 8,998	\$ 98,833	\$ 107,831	\$ 95,293
EXCESS OF RECEIPTS OVER EXPENSES	46,934	-	46,934	12,538
TRANSFERS	14,556	(14,556)	-	-
NET ASSETS - END OF YEAR	\$ 70,488	\$ 84,277	\$ 154,765	\$ 107,831

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

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KIDS INTERNATIONAL DEVELOPMENT SOCIETY

Statement of Receipts and Expenditures

Year Ended March 31, 2024

	2024	2023
RECEIPTS		
Donation income	\$ 478,388	\$ 435,812
Fundraising income	35,045	72,024
	<u>513,433</u>	<u>507,836</u>
DIRECT PROGRAM COSTS		
Accommodation	283	658
Airfare	-	4,577
Education supplies and project costs	236,797	234,417
Family support	17,247	96,886
Girls home costs	14,633	15,876
Houses and bathrooms	41,922	-
Medical supplies and support	39,409	25,832
Program wages	26,871	23,872
Transportation	2,254	2,064
Water systems	37,149	49,911
	<u>416,565</u>	<u>454,093</u>
EXCESS OF RECEIPTS OVER DIRECT COSTS	<u>96,868</u>	<u>53,743</u>
EXPENSES		
Administrative wages	38,814	34,481
Fundraising costs	6,723	17,770
Interest and bank charges	1,159	1,223
Office	3,121	274
	<u>49,817</u>	<u>53,748</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER EXPENSES FROM OPERATIONS	47,051	(5)
EXCHANGE GAIN (LOSS)	<u>(117)</u>	<u>12,543</u>
EXCESS OF RECEIPTS OVER EXPENSES	<u>\$ 46,934</u>	<u>\$ 12,538</u>

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

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KIDS INTERNATIONAL DEVELOPMENT SOCIETY

Notes to Compiled Financial Information

Year Ended March 31, 2024

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, 2024, and the statements of changes in net assets, receipts and expenditures for the year then ended is

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, 2024

3. NET ASSETS - INTERNALLY RESTRICTED

A portion of the net assets have been internally restricted in order to meet project commitments to March 31, 2024 as follows.

	2024	2023
Farm school	\$ 2,667	\$ 5,542
Feeding Dreams Cambodia	-	25,171
Girl's home	11,538	12,180
Smart Kids	34,132	31,951
Stung Treng Women's Development Center	35,940	23,989
	<u>\$ 84,277</u>	<u>\$ 98,833</u>