



**2018  
ANNUAL REPORT**

**Kids Outreach International Ltd**

ACN 085 680 673

## Our mission

### Principal Objects:

Kids Outreach International Limited is an international interdenominational Christian charity and humanitarian aid organisation dedicated to improving the lot of children throughout the world, particularly focusing on the nations of Eastern Europe and West Asia, and other economically distressed nations.

### Objectives:

KOI aims at a world in which people, particularly Christians of all denominations, can live and exercise their faith in freedom and confess it in all countries of the world.

KOI therefore supports the implementation of Article 18 of the United Nations Universal Declaration of Human Rights stipulating that “everyone has the right to freedom of thought, conscience and religion; this includes freedom to change his religion or belief in teaching, practice, worship and observance”.

KOI will minister the love of the Lord Jesus Christ into the lives of the children and their families through all its activities and programs.

KOI will extend development aid, cultural exchange, Christian and secular education, medical and dental assistance, and direct material help to endangered and suffering people, particularly including homeless and institutionalized children. It will help them to build up, secure and improve a basis of existence for themselves and their families.

Such aid will also be extended to co-operation with, and with the support of, other charitable organisations. KOI is in sympathy with the aims and objectives of likeminded Christian organisations.

While maintaining its independence of any church or political organisation, KOI will co-operate with all Christian communities who acknowledge and live the bible as the inspired Word of God, and who work for the guarantee of freedom of religion and conscience.

## Our vision

To fulfil KOI's purpose, any suitable measures may be undertaken, including but not limited to

- cultural exchange,
- education including Christian education, technology, teaching English to speakers of other languages,
- medical and dental assistance
- drug and other chemical substance abuse education and support programs
- special youth programs, and
- other material aid.

These activities will be provided to children and their families through invitations from and in conjunction with local youth and humanitarian organisations.

KOI aims to involve the complete cross-section of the whole Australian and regional Christian community by sending teams on exchange to undertake these activities.

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**SECTION 1****AN OVERVIEW OF KIDS OUTREACH INTERNATIONAL LTD****ABOUT US**

Kids Outreach International Limited is an international interdenominational Christian charity and humanitarian aid organisation dedicated to improving the lot of children throughout the world, particularly focusing on the emerging nations of Eastern Europe and West Asia, and other economically distressed nations.

**KOI projects:**

- Love for Kids – Russia and Estonia Outreaches & Life Skills (preventative health programs)
- Step up to the Mission
- Family Homes for Orphans
- StepUp Against Slavery
- Campus Connexions (Universities)
- Police-Community Engagement

**OUR HISTORY**

Kids Outreach International Ltd was established on 24 December 1998.

Founding members of KOI were John Donovan, Heikki Kivimaki, Kari Lehelma, Greg Nielsen, Kari Rummukainen and Mark van der Veer.

**OUR PEOPLE****Board members**

<b>Name</b>	<b>Position</b>	<b>Dates acted (if not for whole year)</b>
John Donovan	President	12/03/2005 -
Ross Kelly	Vice President	05/04/2013 -
Roger Nicoll	Secretary	11/03/2005 -
Taru Kohonen	Honorary Treasurer	10/03/2007 -
Kari Lehelma	Executive Director	24/12/1998 -
Antti Haavisto	Director	11/04/2014 -
Risto Rummukainen	Director	12/03/2005 -






**Employees**

Name	Position	Dates acted (if not for whole year)
Kari Lehelma	Executive Director (Full time) (Part time)	1/3/1999 – 1/5/2016 2/5/2016 –
Taru Kohonen	Administrator	1/3/1999 –

**Volunteers**

Name	Position	Dates acted (if not for whole year)
59 volunteers recruited	Love for Kids – Russia team members 39 from Australia, 14 from Finland, 1 from USA. A team of 4 Australians to Estonia	Russia: 12/6/18 – 18/7/18 Estonia: 16/6/18 – 8/7/18
John Donovan	Outreach coordinator in Estonia	16/6/18 – 8/7/18 Plus a number of short visits before the outreach
John Lean	Outreach coordinator in St. Petersburg region	12/6/18 – 12/7/18
Tarja Karjalainen	Visa applications in Finland	June-July
Markku Helin	- Life skills coordinator - Relationships with Russian counterparts	June-July Visits to Russia multiple times during 2018

**OUR SUPPORTERS**

<u>PLATINUM</u>	<u>GOLD</u>	
		
Action Interiors Pty Ltd	Office Partners International Pty Ltd	Active MC
<u>SILVER</u>	<u>OTHER</u>	
		
Nordic Building Group Pty Ltd	Katana Asset Management Ltd	

**SECTION 2****GOVERNANCE****STRUCTURE & MANAGEMENT**

Kids Outreach International Ltd is a public company limited by guarantee registered with the Australian Charities and Not-for-profits Commission (ACNC).

KOI operates with very small staff consisting of the Executive Director and one support staff to coordinate and manage activities.

The Executive Director reports to a board elected by the members.

The majority of the hands-on activities are performed by self-funded volunteers.

**CHAIRPERSON'S REPORT**

For KOI, 2018 has been a year following of stabilisation and small steps towards the future. Here are the key points:

- The LFKR camp ministry, while with fewer teams than before, has impacted 1935 children in 10 camps in Russia.
- In the wake of Fida's withdrawal in 2016, the KOI takeover of the responsible role for all participants in the Love for Kids – Russia project has been successful, and the camp project has remained at a steady level in 2018.
- 2019 will still provide challenges in recruiting suitable volunteers for the ongoing work in the Russian camps.
- Real Help for People has stabilised, and KOI has established a new cooperation agreement for going forward. This new agreement will maintain similar arrangements to agreement with Fida.
- The tripartite agreement between The Russian Parents' and Children's Association, Real Help for People and Fida (under with KOI operated) came to an end this year. From 2019, agreements will be made directly between the individual camps and Real Help for People for KOI teams to visit camps under the KOI Real Help for People cooperation agreement.
- The project in partnership with the Estonian Pentecostal church completed its second year, participating in Russian and Estonian language camps, and assisting children's work in several regional towns and villages with local churches.
- Family Homes for Orphans (FH4O) project has raised funds project families in the Far-East of Russia and has a small balance \$2,119 for future work. KOI will continue to support this project financially.
- The Campus Connexions project has started to revive. Although we did not host any seminars in 2018 as hoped, relationships are still strong and discussions will commence in 2019 for new seminars.
- Samaria's Rose Project has continued strongly providing care for several victims in the Rose Home in Finland. KOI has continued to actively seek funds to support this work.

While the year finished with a small operating surplus, KOI remains financially stable.

## EXECUTIVE DIRECTOR'S REPORT

Mr Kari Lehelma

<p><b>Kids Outreach International Ltd</b></p>	<p>Kids Outreach International has been running in the same principles as before. Following are some key points of the activities and actions in 2018:</p> <p>In Russia, KOI's official programmes continue to run as before under the new agreement between Real Help for People and the camps.</p> <p>KOI Newsletter volume 28 was printed by Elect Printing.</p> <p>We are thankful for Mark Hosking, a qualified public accountant, for his help and low cost service on independent review of KOI finances.</p> <p>Real Help for People Foundation in Russia has been able to operate financially.</p> <p><b>Church visits and challenging:</b></p> <ul style="list-style-type: none"> <li>• Canberra International Church – English &amp; Finnish services</li> <li>• Canberra Grace Christian Fellowship</li> <li>• Australian Finnish Pentecostal churches Easter Conference - Brisbane</li> <li>• Connect Christian Fellowship – Brisbane (Finnish Pentecostal Church English ministry)</li> </ul>
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**Project Activities 2018:****Love for Kids –  
Russia outreach****Step Up to the  
Mission**

Love for Kids – Russia is a cultural exchange project recruiting volunteer Christians to spend a couple of weeks at children’s summer camps in Russia. There has also been a team going to a rehabilitation centre in Vladivostok. Main areas of outreach have been St. Petersburg, Novosibirsk, Suzun and Vladivostok.

Teams take part in a camp’s regular programme and also provide their own cultural and spiritual programmes based on Christian principles. All the programmes run or literature distributed are all approved by the camp director beforehand.

Step Up to the Mission is a sister project aimed to challenge youth to take part in the mission.

The following official programmes were all well received by camps:

- preventative dental
- preventative substance abuse
- healthy relationships
- Be Smart, Be Safe, anti-human trafficking
- Keep Kids Safe, child safety

Six teams from Australia and three from Finland were in St. Petersburg, Vladivostok, Suzun and Novosibirsk. One person from USA took part in a work in an orphanage in Vyborg area.

LFK – RUSSIA Globally							
Team	Teams	Coordinators	Members	Total people	Camps	Kids	Staff
Australia	6	2	39	41	7	1515	73
Finland	3	0	14	14	2	320	
USA	1	0	1	1	1	100	
<b>Total Outreach</b>	<b>10</b>	<b>2</b>	<b>54</b>	<b>56</b>	<b>10</b>	<b>1935</b>	
Plus							
<b>Russian interpreters</b>				<b>13</b>			
<b>Russian coordinators</b>		Leosha, Senya, Dima		<b>3</b>			
<b>RHfP office staff</b>		Ljuba		<b>2</b>			
<b>Overseas management:</b>	Australia	TKo		<b>1</b>			
	Finland	MH, TKa		<b>2</b>	<b>Total:</b>		
	USA			<b>0</b>		<b>21</b>	

<b>Total no. of individuals in outreach operation:</b>	<b>77</b>
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<b>Estonia</b>	<p>Four Australians spent valuable time at camps with deaf, Russian speaking and Estonian children and youth during the three weeks they stayed in Estonia. In addition, the team travelled in different regions conducting two day outreaches in villages together with local churches.</p> <p>John Donovan coordinated the work in Estonia and has built a great connection with the host Eesti Kristlik Nelipuhi Kirik (Estonian Pentecostal churches).</p> <table border="1" data-bbox="464 378 1493 495"> <thead> <tr> <th colspan="8">ESTONIA</th> </tr> <tr> <th>Team</th> <th>Teams</th> <th>Coordinators</th> <th>Members</th> <th>Total people</th> <th>Camps</th> <th>Kids</th> <th>Staff</th> </tr> </thead> <tbody> <tr> <td>Australia</td> <td>1</td> <td>1</td> <td>4</td> <td>5</td> <td>8</td> <td>125</td> <td>29</td> </tr> </tbody> </table> <table border="1" data-bbox="464 533 815 580"> <tr> <td>Total no. of individuals in outreach operation:</td> <td>5</td> </tr> </table>	ESTONIA								Team	Teams	Coordinators	Members	Total people	Camps	Kids	Staff	Australia	1	1	4	5	8	125	29	Total no. of individuals in outreach operation:	5
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<b>Family Homes for Orphans</b>	<p>Two families are in the Family Homes for Orphans support pool (Kuzmenko family with 15 adopted children &amp; Stekolchikov family with 21 adopted children).</p> <table border="1" data-bbox="450 757 1404 934"> <thead> <tr> <th></th> <th>Income (inc. 15%)</th> <th>KOI charge (15%)</th> <th>Expense</th> <th>Sent to Russia</th> <th>Current balance</th> </tr> </thead> <tbody> <tr> <td>Financial year 2018 only:</td> <td>\$2,726.00</td> <td>\$-287.30</td> <td>\$26.89</td> <td>\$17,760.01</td> <td>\$2,119.40</td> </tr> <tr> <td>Total funds since the beginning of the project 2008-2018:</td> <td>\$392,422.50</td> <td>39,931.19</td> <td>17,270.41</td> <td>333,101.51</td> <td></td> </tr> </tbody> </table> <p>The funds sent to Russia were towards a truck for The Kuzmenko family.</p>		Income (inc. 15%)	KOI charge (15%)	Expense	Sent to Russia	Current balance	Financial year 2018 only:	\$2,726.00	\$-287.30	\$26.89	\$17,760.01	\$2,119.40	Total funds since the beginning of the project 2008-2018:	\$392,422.50	39,931.19	17,270.41	333,101.51									
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<b>StepUp Against Slavery</b>	<p>StepUp Against Slavery (SUAS) is a project focused on anti human trafficking and delivers preventative and awareness programmes especially at children's summer camps in Russia. Be Smart, Be Safe programme is run at camps to teenagers, girls and boys over 12 years old and Keep Kids Safe programme for kids under 12.</p> <p>SUAS works in conjunction with Samaria's Rose Project in Finland supporting victims of sex trafficked women.</p> <p>Rose Home is a place for recovery of rescued victims of sex trafficking. Victims come from Finland's victim assistance system and the cost of care is funded by the Finnish Government.</p> <table border="1" data-bbox="450 1507 1252 1700"> <thead> <tr> <th></th> <th>Income (inc. 15%)</th> <th>KOI charge (15%)</th> <th>Expense/ Transferred to Rose Project</th> <th>Current balance</th> </tr> </thead> <tbody> <tr> <td>Financial year 2018 only:</td> <td>\$7,228.15</td> <td>1,084.22</td> <td>5,914.41</td> <td>\$935.68</td> </tr> <tr> <td>Total funds since the beginning of the project 2012-2018:</td> <td>\$45,477.69</td> <td>6,497.95</td> <td>38,044.07</td> <td></td> </tr> </tbody> </table>		Income (inc. 15%)	KOI charge (15%)	Expense/ Transferred to Rose Project	Current balance	Financial year 2018 only:	\$7,228.15	1,084.22	5,914.41	\$935.68	Total funds since the beginning of the project 2012-2018:	\$45,477.69	6,497.95	38,044.07												
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<b>Campus Connexions (Universities)</b>	<p>During 2018, there has been limited activity, mainly related to maintaining relationships.</p>																										
<b>Police-Community Engagement</b>	<p>No action during 2018.</p>																										

## OUR FUTURE ACTIVITIES

### Vision / Task 2019

#### **Our vision and aim for 2019:**

- 1 Increase the number of people and teams to camps across Russia. (Currently: St. Petersburg, Novosibirsk and Vladivostok)
- 2 Strengthen and extend Love for Kids work in Estonia.
- 3 Research possibilities to start in Latvia & Lithuania.
- 4 Raise 100 Christians - young and old - from Australia & New Zealand for the outreach.
- 5 Train local Christians in Russia and Estonia in camp and children's ministry.
- 6 Provide Christian youth education programs to government departments, churches and other institutions and orphanages.
- 7 Continue to raise funds for Family Homes for Orphans project.
- 8 Establish cooperation between Australian and Russian police officers.
- 9 Providing preventative human trafficking programme to camps, rehab centres and other children's and youth institutions.
- 10 Continue a relationship with Samaria rf's anti trafficking Rose Project in Finland.

**SECTION 3****OUR FINANCES****TREASURER'S REPORT****Ms Taru Kohonen**

The financial position of KOI was steady throughout the year. Annual income was lower due to a number of discounted participation fees for some team members. However the year ended with the surplus of \$1,268.

All our business sponsors have also been faithful and renewed their sponsorships. Big thanks to all our sponsors!

A qualified accountant Mark Hosking reviewed KOI finances. We are grateful for his low cost service.

**Fundraising / *Financial needs***

- KOI operation
- Family Homes for Orphans (FH4O) project
- StepUp against Slavery (SUAS) - preventative human trafficking project
- Work in Estonia

**INDEPENDENT FINANCE REVIEWER'S REPORT & FINANCIAL STATEMENTS**

# **Kids Outreach International Limited**

*ABN: 61 085 680 673*

## **Financial Statements**

**For the Period Ended 31 December 2018**

**Kids Outreach International Limited***ABN: 61 085 680 973***CONTENTS****Financial Statements**

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**Kids Outreach International Limited***ABN: 61 085 680 973***Directors Report****31 December 2018**

Your Directors submit the financial report of the company for the period ended 31 December 2018.

**Directors**

The names of Directors throughout the year and at the date of this report are:

<b>Names</b>	<b>Appointed / Resigned</b>
John Donovan	Appt: 12/3/2005
Ross Kelly	Appt: 5/4/2013
Roger Nicoll	Appt: 11/3/2005
Taru Kohonen	Appt: 10/3/2007
Kari Lehelma	Appt: 24/12/1998
Risto Rummukainen	Appt: 12/3/2005
Antti Haavisto	Appt: 11/4/2014

**Members Guarantee**

Kids Outreach International Limited is a company limited by guarantee. In the event of, and for the purpose of winding up the company, the amount being capable of being called up from each member and any person or association who ceased to be a member in the year prior to the winding up, is limited to \$50 per member, subject to the provisions of the company's constitution. There were seven (7) members at 31 December 2018.

**Principal activities**

The principal activities of Kids Outreach International Limited during the financial year were:

Taking volunteers from Australia to deliver cultural exchange and life skills educational programs in children's camps in different regions in Russia as well as in camps in Estonia.

Development and delivery of pilot education program aimed at preventing children being seduced into trafficking activities.

Co-ordinating similar programs with and providing on the ground support to Finnish and US organizations.

Raising funds towards families supporting orphans in the Vladivostok area.

**Significant changes**

No significant change in the nature of the activities occurred during the year.

**Kids Outreach International Limited**

ABN: 61 085 680 973

**Business review****(a) Operating result**

The profit of the company for the year amounted to \$1,268 (2017 loss of \$11,585).

**(b) Significant changes in state of affairs**

No significant changes in the company's state of affairs occurred during the financial year.

**(c) After balance date events**

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the company, the results of those operations or the state of affairs of the company in future financial years.

**Signed in accordance with the resolution of the Board of Directors:**

Director: \_\_\_\_\_

Director: \_\_\_\_\_

Dated this 26<sup>th</sup> day of April, 2019

**Kids Outreach International Limited**

ABN: 61 085 680 973

**Reviewer's report**

REVIEWER'S REPORT TO THE MEMBERS OF  
KIDS OUTREACH INTERNATIONAL LIMITED

Review report

I have reviewed the accompanying annual report of Kids Outreach International Limited, comprising the balance sheet as at 31 December 2018 and the income statement for that year ended plus notes to, and forming part of, the financial statements and the Directors' Report.

Directors responsibility for the annual financial report.

The directors of the company are responsible for the preparation of the annual financial report that gives a true and fair view in accordance with Australian Accounting Standards and the Companies Act. This responsibility includes establishing and maintaining internal control relevant to the preparation and fair presentation of the annual financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in the circumstances.

Reviewer's responsibility

My responsibility is to express a conclusion on the annual report based on my review. I conducted my review in accordance with Auditing Standard on Review Engagements ASRE 2400 Review of a financial report performed by an assurance practitioner who is not the auditor of the entity, in order to state whether, on the basis of the procedures described, anything has come to my attention that causes me to believe that the financial report is not presented fairly, in all material aspects, in accordance with the Australian Accounting Standards. ASRE 2400 requires me to comply with the requirements of the applicable code of professional conduct of a professional accounting body.

A review of an annual financial report consists of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Australian Auditing Standards and consequently does not enable me to obtain assurance that I would become aware of all significant matters that might be identified in an audit. Accordingly, I do not express an audit opinion.

Independence

In conducting my review, I have complied with the independence requirements of the Australian professional accounting bodies.



**Kids Outreach International Limited**

ABN: 61 085 680 973

**Conclusion**

Based on my review, which is not an audit, nothing has come to my attention that causes me to believe that the annual financial report of Kids Outreach International limited does not present fairly in all material respects the financial position of the company as at 31 December 2018, and its financial performance for the year ended on that date, in accordance with the Australian Accounting Standards.

*[Handwritten signature]*  
28 March 2019

**Kids Outreach International Limited**

ABN: 61 085 680 973

**Income Statement****For the Period Ended 31 December 2018**

	<b>2018</b>	<b>2017</b>
Revenue	<b>131,248</b>	118,243
- Administrative Expenses	<b>(17,625)</b>	(17,973)
- Employment Expenses	<b>(49,378)</b>	(49,049)
- Specified Projects	<b>(8,461)</b>	(17,436)
- Outreach Project	<b>(44,005)</b>	(34,713)
- Foreign Currency Losses	<b>(0)</b>	(0)
- Other Expenses	<b>(10,512)</b>	(10,657)
<b>Profit/(Loss)</b>	<b>1,268</b>	<b>(11,585)</b>

**Kids Outreach International Limited**

ABN: 61 085 680 973

**Balance Sheet****As at 31 December 2018**

	Note	2018 \$	2017 \$
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	4	19,955	34,354
Trade and other receivables	5	0	0
Other assets	6	3,774	3,315
<b>Total current assets</b>		<b>23,729</b>	<b>37,669</b>
<b>Non-current assets</b>			
Property, plant and equipment	7	1,887	2,184
<b>Total non-current assets</b>		<b>1,887</b>	<b>2,184</b>
<b>TOTAL ASSETS</b>		<b>25,616</b>	<b>39,853</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Trade and other payables	8	14,633	30,138
<b>Total current liabilities</b>		<b>14,633</b>	<b>30,138</b>
<b>Non-current liabilities</b>			
<b>Total non-current liabilities</b>			
<b>TOTAL LIABILITIES</b>		<b>14,633</b>	<b>30,138</b>
<b>NET ASSETS</b>		<b>10,983</b>	<b>9,715</b>
<b>EQUITY</b>			
Retained earnings		10,983	9,715
<b>TOTAL EQUITY</b>		<b>10,983</b>	<b>9,715</b>

**Kids Outreach International Limited**

ABN: 61 085 680 973

**Notes to, and forming part of, the Financial Statements****1. Statement of significant accounting policies**

This financial report covers Kids Outreach International Limited as an individual entity. Kids Outreach International Limited is incorporated as a company limited by guarantee under the Companies Act.

**Basis of preparation**

The financial report is a general purpose financial report that has been prepared in accordance with Australian Accounting Standards, Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, and the requirements of the Companies Act.

Australian Accounting Standards set out accounting policies that the AASB has conducted would result in a financial report containing relevant and reliable information about transactions, events and conditions to which they apply. Compliance with Australian Accounting Standards ensures that the financial statements and notes also comply with International Financial Standards. Material accounting policies adopted in the preparation of this financial report are presented below. They have been consistently applied unless otherwise stated.

The financial report has been prepared on an accruals basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

**(a) Property, plant and equipment**

Each class of property, plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation and impairment losses.

**Plant and Equipment**

Plant and equipment are measured on the cost basis less depreciation and impairment losses.

The carrying amount of plant and equipment is reviewed annually by directors to ensure it is not in excess of the recoverable amounts from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the assets' employment and subsequent disposal. The expected net cash flows have been discounted to their present values in determining recoverable amounts.

**Depreciation**

The depreciable amount of all fixed assets including buildings is depreciated on a diminishing value basis over their useful lives commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at each balance sheet date.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

**Kids Outreach International Limited**

ABN: 61 085 680 973

Gains and losses on disposal are determined by comparing proceeds with the carrying amount. The gains and losses are included in the income statement. When revalued assets are sold, amount included in the revaluation relating to that asset are transferred to retained earnings.

**(b) Impairment of assets**

At each reporting date, the company reviews the carrying values of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to the income statement.

**(c) Employee benefits**

Provision is made for the company's liability for employee benefits arising from services rendered by employees to balance date. Employee benefits expected to be settled within one year have been measured at their nominal amount. Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits.

**(d) Cash and cash equivalents**

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities on the balance sheet.

**(e) Revenue**

Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.

Revenue from the rendering of services is recognised upon the delivery of the service to the customers.

All revenue is stated net of the amount of goods and services tax (GST).

**(f) Goods and Services Tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office. In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of an item of expense. Receivables and payables in the balance sheet are shown inclusive of GST.

**(g) Comparative figures**

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

**(h) Rounding of amounts**

Amounts in the financial report and directors' report have been rounded to the nearest \$1.

**Kids Outreach International Limited**

ABN: 61 085 680 973

**2. Revenue**

	2018	2017
	\$	\$
Revenue		
- Donations	36,364	54,998
- Outreach	46,475	29,847
- Sponsorship	39,691	25,200
- Memberships	1,434	1,593
- Other income	7,005	6,247
- Interest – investments	279	358
<b>Total revenue</b>	<b>131,248</b>	<b>118,243</b>

**3. Profit**

Net profit / (loss) from ordinary activities has been determined after:

	2018	2017
	\$	\$
Depreciation of non-current assets	717	895
Rental expenses on operating leases	3,400	3,400
Audit remuneration	0	0
Review remuneration	500	500

**4. Cash and cash equivalents**

	2018	2017
	\$	\$
Cash on hand	144	335
Cash at bank	8,376	19,611
Short term bank deposits	11,435	14,408
	<b>19,955</b>	<b>34,354</b>

**5. Trade and other receivables**

	2018	2017
	\$	\$
CURRENT		
Trade debtors	0	0
	<b>0</b>	<b>0</b>

**Kids Outreach International Limited**

ABN: 61 085 680 973

**6. Other current assets**

	2018	2017
	\$	\$
CURRENT		
Prepayments	3,774	3,315
	<b>3,774</b>	<b>3,315</b>

**7. Property, plant and equipment**

	2018	2017
	\$	\$
<i>Motor Vehicles</i>		
At cost	16,842	16,842
Less: accumulated depreciation	(15,468)	(15,124)
Total motor vehicles	1,374	1,718
<i>Office Equipment</i>		
At cost	5,412	4,992
Less: accumulated depreciation	(4,899)	(4,526)
Total office equipment, furniture and fittings	513	466
<b>Total property, plant and equipment</b>	<b>1,887</b>	<b>2,184</b>

**Movements in carrying amounts**

Movement in the carrying amounts of each class of property, plant and equipment between the beginning and the end of the current financial year.

	Motor Vehicles	Office Equipment	TOTAL
	\$	\$	\$
Balance at beginning of year	1,718	466	2,184
Additions	-	420	420
Disposals	-	-	-
Depreciation expense	(344)	(373)	(717)
<b>Carrying amount at end of year</b>	<b>1,374</b>	<b>513</b>	<b>1,887</b>

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**8. Trade and other payables**

	<b>2018</b>	<b>2017</b>
	<b>\$</b>	<b>\$</b>
CURRENT		
Funds held on behalf of FH4O	<b>2,119</b>	16,893
Funds held on behalf of SUAS	<b>936</b>	706
Trade creditors	<b>1,710</b>	2,671
Accrued Expenses	<b>2,558</b>	2,558
Employee leave provisions	<b>7,310</b>	7,310
	<b>14,633</b>	<b>30,138</b>

**9. Company details**

The registered office of the company is:  
 Kids Outreach International Limited  
 46 Lhotsky Street  
 CHARNWOOD ACT 2615



**SECTION 4****OUR OTHER IMPORTANT INFORMATION****ACKNOWLEDGMENTS & THANK YOU****Donors****Grants and other funding**

Nil.

**Corporate & community partners**

Real Help for People Fund – St. Petersburg

Estonian Pentecostal Church (EKNK)

Fida International, especially the Health Promotion team – Finland

Australian Hyva Sanoma Inc.

Canberra International Church Inc.

Missions Interlink

Australian Christian Churches International Missions

KOI has a memorandum of understanding with ACC International Missions (ACC World Missions) that endorses the Love for Kids – Russia project. Kari Lehelma is an associate missionary with ACC-IM.

**Key Volunteers**

Markku Helin – distributing preventative health programme resources to teams at camps in Russia and liaison with Fida International Health Promotion team

John Lean – coordinating teams in Russia in June-July 2017

Tarja Karjalainen – Finnish teams' visa applications

**Others**

Simeon Flit – St. Petersburg, interpreter

Ps Ilya Astavyev – literature distribution coordinator

Alexey Pavlenko – Vladivostok teams' coordinator & interpreter

Sinikka Kohonen – KOI newsletter mail out

**Members****Board members**

John Donovan

Ross Kelly

Roger Nicoll

Taru Kohonen

Kari Lehelma

Antti Haavisto

Risto Rummukainen

**Associate members as at 31 December 2018**

ABAD Margo	HENDERSON June	KOHONEN Sinikka	MINNAAR Esmé	POTTER Samuel
ABETZ Jenny	HOLFORD Peter	KOIKKALAINEN Eila	MORRIS Sarah	ROSS Jill
ARMSTRONG Jenny	HOLFORD Sarah	KOSTIAINEN Kaija	MOYLAN Jenneane	ROSS Irwin
BAKER Isabel	HUMAN Nicole	LAWLER Kathleen	MOYLAN Paul	RUDD Loree
CATE Brian	HUMAN Siobhan	LAWLER Luke	O'REGAN Alla	SCHOLTZ Ruan
COOPER Blake	HUNTER Beth	LEAN John	PAPINNIEMI Liisa	STREET Janet
ENGELBRECHT Deborah	HUNTER John	LEWTHWAITE Stan	PECH Helene	VAN BERKEL Jannelies
GREEN Karen	HUNTER Norman	MADDISON Lucinda	PESONEN Pentti	VAN DER SPUY Daniel
GREEN Wendy	KAEL Tauno	MARKEY Abigail	PESONEN Varpu	WALKER LEAH
GREENWOOD Kim	KALLIO Niina	MARKEY Mathew	POTTER Ruth	

**500 Club members as at 31 December 2018**

ABETZ Jenny  
 ARMSTRONG Jenny  
 GREEN Karen  
 HENDERSON June  
 LEWTHWAITE Stanley  
 PESONEN Varpu  
 PESONEN Pentti

**CONTACT US**

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 02-6259 0760  
[www.kidsoutreach.org](http://www.kidsoutreach.org)  
[admin@kidsoutreach.org](mailto:admin@kidsoutreach.org)

