

GIFT International

Registered with the Charity Commission of Northern Ireland NIC104617

HMRC Charity No. XT3477

REPORT & FINANCIAL STATEMENTS

Year ended 31 March 2023

**A I McCullagh & Co
Drumsill House
6 Agars Road
Lisburn
Co Antrim
BT28 2TQ**

GIFT International

COMMITTEE MEMBERS

J A Wilson	(Chairperson/Trustee)
M Gleave	(Vice- Chairperson)
C Gleave	(Hon Treasurer/Trustee)

BUSINESS ADDRESS

12 Temple Road
Upper Ballinderry
Lisburn
Co Antrim
BT28 2PD

BANKERS

The Co-Operative Bank
PO Box 101
1 Balloon Street
Manchester
M60 4EP

INDEPENDENT EXAMINER

A I McCullagh
Accountant
Drumsill House
6 Agars Road
Lisburn
Co Antrim
BT28 2TQ

GIFT International

COMMITTEE REPORT

Year ended 31 March 2023

The committee members (who are the Trustees for charity law purposes) have pleasure in presenting their report and financial statements for the year ended 31 March 2023.

PRINCIPAL ACTIVITIES AND OBJECTS

The purposes of the charity are:

1. To advance education and promote the preservation of health of the people in the area of benefit by provision of resources, training and grants with the object of improving the conditions of life for the inhabitants of the area of benefit.
2. Relief of poverty and hunger in the area of benefit by any charitable means and in particular the provision of grants and training to enable poor people to establish and maintain projects which will enable them to relieve their own poverty.
3. To recruit, select and send out volunteers from the UK for service within the area of benefit and any other method the committee may from time to time decide.

GIFT International has considered the Commission's guidance and the criteria for public benefit and has ensured that our activities clearly support and flow from our purposes, are clearly demonstrated and have been beneficial and not harmful in any way.

GOVERNANCE

The charity is governed by the management committee through the rules of its constitution.

REVIEW

GIFT International is a 'Grassroots Initiatives Funding and Training' provider for poor rural communities mainly in Kenya, but also in similar developing countries. By fundraising through for example: events, coffee mornings, donations, illustrated talks and lectures, GIFT International raises funds in NI for use in the areas of benefit for the funded provision of teacher training workshops, bursaries for student education, health and nutrition initiatives, building of schools, resourcing of classrooms and students, capacity-building training workshops for local community representatives and the provision of small start-up funds for sustainable enterprises in identified communities.

Local enterprises range from tree nurseries, bee-keeping projects, maize mill construction and equipment, poultry projects, dressmaking and tailoring courses and sewing machine provision. Health benefits come from examples such as: adult education, provision of mosquito nets, sustainable provision of milk through dairy cow projects and training in basic hygiene and access to emergency medical aid through provision of mobile phones for rapid communication in remote areas.

Education benefits come from for example: school construction and equipment, teacher training, school fees funds, tertiary student bursaries, adult training course provision and knowledge and skills shared by volunteers in the areas of benefit.

Main Achievements 2022-23:

The legacy of the Coronavirus pandemic has meant a slow return to our programme of talks and so our fundraising has been limited to regular givers and one-off donations, for which we are most grateful. On top of covid some areas of Kenya are reporting a fourth consecutive

GIFT International

COMMITTEE REPORT, *continued*

year without significant rainfall and so access to clean drinking water, water for livestock and availability of food have become additional serious issues.

We remain greatly heartened to receive messages from communities to say that the measures we have implemented over the years are helping to sustain them through this uncertain and economically challenging time.

The main achievements of the charity during the year 2022-23 are outlined in the separate 'Annual Trustees Report' and they addressed all of the above purposes of the charity. Although a very small charitable organisation, GIFT International continues to make a significant and lasting impact on the lives of beneficiaries in Kenya.

The Annual Report details the projects supported, which, in summary, were:

- Sustainable Community Development:
 - Tree Planting in Kenya; Bee Keeping Enterprises; Posho Mill expansion; Poultry Project in Laikipia district.
- Education and Training:
 - Supply of beds, bedding etc for Kakayuni School for the Deaf; Student funding; Poultry farm training.
- Community Health & Well-being:
 - Mother & Baby Support Project, Transmara; Cleft Palate Support.
- Humanitarian Hardship Fund:
 - Emergency Feed Programme, Ngong Community

The activities listed above all required funding and GIFT International is very appreciative of our supporters who have continued to send us donations and those who provide support in kind both in Northern Ireland and in Kenya.

The Future

The charity will continue to seek out other suitable projects to support within the area of benefit. Projects in the first three categories above will be planned and budgeted for a year in advance based on available funding and projects under the fourth category will be reactive and subject to availability of residual funds in the funding year. Funds raised for future projects that require face to face meetings in order to set them up with confidence will be held in reserve until such times as the global air travel industry becomes more settled.

GIFT International

COMMITTEE REPORT, *continued*

COMMITTEE MEMBERS RESPONSIBILITIES

The committee is required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the association as at the end of the financial year and of its income and expenditure for the year then ended. In preparing the financial statements appropriate accounting policies have been used and consistently applied, reasonable and prudent judgements and estimates have been made and applicable accounting standards have been complied with, subject to any material departures disclosed and explained in the financial statements and the financial statements have been prepared on a going concern basis. The committee is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the organisation. It is also responsible for safeguarding the assets of the association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

COMMITTEE OF MANAGEMENT

J A Wilson, C Gleave and M Gleave all served throughout the year.

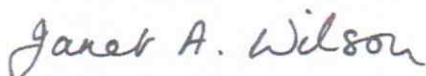
RESULTS

The surplus for the year was £1,609 compared with £11,162 for the previous year.

RESERVES

As the charity has minimal administrative costs all reserves are held to meet the needs of suitable projects as they arise, provided they meet the purposes of the charity.

On behalf of the committee



J A Wilson

Chairperson

Approved by the committee on 11th November 2023

INDEPENDENT EXAMINER'S REPORT

TO THE MEMBERS OF GIFT International

Basis of independent examiner's report

I report on the financial statements of the charity for the year ended 31 March 2023 which are set out on pages 6 to 9.

This report is made solely to the charity's Trustees, as a body. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by the law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or this report.

Respective Responsibilities of Trustees and Examiner

As the charity's Trustees you are responsible for the preparation of the financial statements. Having satisfied myself that the charity is not subject to audit and is eligible for independent examination it is my responsibility to:-

- Examine the financial statements
- Follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)9b) of the Act; and
- State whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined the charity's financial statements as required under section 65 of the Charities Act and my examination was carried out in accordance with the Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

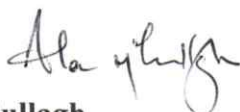
My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as Trustees concerning any such matters.

Independent examiner's statement

I have completed my examination for the year ended 31st March 2023 and no matter has come to my attention which gives me reasonable cause to believe that, in any material respect

- 1) the requirements to keep accounting records and prepare accounts which accord with those accounting records have not been met and
- 2) that there is further information needed for a proper understanding of the financial statements to be reached.

Signed:



Dated: 11th November 2023

A I McCullagh

Accountant

6 Agars Road, Lisburn

Co Antrim BT28 2TQ

GIFT International

STATEMENT OF FINANCIAL ACTIVITIES **YEAR ENDED 31 MARCH 2023**

Income and expenditure account

		Unrestricted	
	Note	2023	2022
		£	£
INCOME FROM:			
General donations	2	13,469	20,579
Investment income	3	11	3
TOTAL INCOME		13,480	20,582
EXPENDITURE ON:			
Charitable activities:			
Grants made	4	11,871	9,408
Administrative costs	5	-	12
TOTAL EXPENDITURE		11,871	9,420
NET MOVEMENT FOR THE YEAR		1,609	11,162
Reconciliation of funds:			
OPENING FUNDS		31,364	20,202
CLOSING FUNDS		32,973	31,364

All the activities of the charity are classed as continuing.

The charity has no recognised gains or losses other than those stated in the above Statement of Financial Activities.

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BALANCE SHEET AT 31 MARCH 2023

	Note	2023 £	2022 £
CURRENT ASSETS			
Debtors	6	676	825
Bank balance		32,180	30,420
Cash on hand		117	119
		-----	-----
		32,973	31,364
		-----	-----
CURRENT LIABILITIES			
Creditors		-	-
		-----	-----
NET CURRENT ASSETS		32,973	31,364
		=====	=====
CAPITAL AND RESERVES			
Accumulated Fund		32,973	31,364
		=====	=====

The financial statements set out on pages 6 to 9 were approved by the Committee of Management and authorised for issue on 11th November 2023 and signed on its behalf by:

Janet A. Wilson

J A Wilson
Chairperson

Catherine Gleave

C Gleave
Hon Treasurer

GIFT International

NOTES TO THE ACCOUNTS **YEAR ENDED 31 MARCH 2023**

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities (2015).

Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Unrestricted funds

Unrestricted funds are donations and other incoming resources received or generated for the objects of the charity without further specified purpose and are available as general funds.

2. GENERAL DONATIONS

	2023	2022
	£	£
Anonymous	2,500	10,000
Little Love Blankets	-	3,500
T Witherspoon	100	2,000
R & H Ditty	2,500	1,000
T B F & K L Thompson Trust	2,000	-
D Moore	504	504
Various donations, (under £500 each)	5,189	2,765
Gift aid	676	810
	<hr/> <hr/>	<hr/> <hr/>
	13,469	20,579

3. INVESTMENT INCOME

Other interest	<hr/> <hr/>	<hr/> <hr/>
	11	3

GIFT International

NOTES TO THE ACCOUNTS **YEAR ENDED 31 MARCH 2023**

	2023	2022
	£	£
4. GRANTS MADE		
Ngong Community	450	372
Posho Mill expansion	1,562	-
Kakuyuni School – beds, bed linen, etc	2,018	-
Coastal Bees Project	2,000	-
Poultry Project	1,167	-
Student support - fees, travel, expenses etc	2,309	2,145
Coastal Tree Project	200	415
Water harvesting programme	-	799
Bush Bells School – Electricity installation & equipment	-	672
Mara Mama & Baby Project	1,455	2,330
Gede – solar power installation & chiller	-	2,675
Kadjiado community support	200	-
Medical support	510	-
	<u>11,871</u>	<u>9,408</u>
5. ADMINISTRATIVE COSTS		
Bank charges	-	12
	<u>-</u>	<u>12</u>
6. DEBTORS		
Gift aid tax recoverable	676	825
	<u>676</u>	<u>825</u>
7. TAXATION		
The organisation is recognised by H M Revenue & Customs as a charity, reference no XT3477 and no provision for taxation is therefore considered necessary.		
8. COMMITTEE MEMBERS EMOLUMENTS		
No committee members received any emoluments in the year.		
9. RELATED PARTY TRANSACTIONS		
There were no related party transactions in the year which require to be reported .		