

# **GIFT International**

**Registered with the Charity Commission of Northern Ireland NIC104617**

**HMRC Charity No. XT3477**

## **REPORT & FINANCIAL STATEMENTS**

**Year ended 31st March 2024**

Timothy C Reid FIB  
Bank Manager, (Retired),  
38, Manse Gate,  
Newtownards,  
Co Down,  
BT23 4DG

## **GIFT International**

### **COMMITTEE MEMBERS**

J A Wilson, (Chairperson / Trustee)  
G Wilson, (Vice-Chairperson)  
C Gleave, (Hon.Treasurer / Trustee)

### **BUSINESS ADDRESS**

28 Lisbane Road,  
Comber,  
Newtownards,  
Co Down,  
BT23 6AF

### **BANKERS**

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

### **INDEPENDENT EXAMINER**

Tim Reid FIB  
Bank Manager, (Retired)  
38, Manse Gate,  
Newtownards,  
Co Down,  
BT23 4DG

## **GIFT International**

### **COMMITTEE REPORT**

#### **Year ended 31st March 2024**

The Committee members, (who are the Trustees for charity law purposes), have pleasure in presenting their report and financial statements for the year ended 31st March 2024.

### **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 economically challenged rural communities mainly in Kenya, but also in similar developing countries. By fundraising through for example: events, coffee mornings, donations, illustrated talks and lectures for which donations are invited, GIFT International raises funds in Northern Ireland for use in the areas of benefit for the 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.

## **GIFT International**

### **COMMITTEE REPORT (*continued*),**

#### **REVIEW, (*continued*)**

Local enterprises range from tree nurseries, bee-keeping projects, maize mill construction and equipment, poultry projects, dressmaking and tailoring businesses and provision of associated equipment.

Health benefits come from initiatives including: adult education, mother and baby care, 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 initiatives including: school construction and equipment, teacher training, contributions to school fees, tertiary student bursaries, adult training course provision and knowledge and skills shared by volunteers in the areas of benefit.

#### **Main Achievements 2023 -2024:**

The achievements of GIFT International during the year 2023 - 2024 addressed all purposes of the charity as set out under the constitution. Although a very small charitable organisation, Gift International continues to make a significant and lasting impact on the lives of beneficiaries in Kenya. Bearing in mind that we had not had any representation on the ground since before the pandemic, (December 2019 was the last project visit until November 2023), the Committee agreed to proceed cautiously, focusing mainly on existing project communities with known and trusted contacts.

NOTE: Back before 2020, we had planned to progress a project to support children requiring cleft palate surgery, and, during covid, fundraising for this project was initiated, kick-started by a generous donation from a long-term GIFT well-wisher. However, despite considerable long-distance communications, since we were not able to meet face-to-face, it was not possible to get this underway with the required level of confidence, so while the project remains a goal, with the funds held in reserve, we were unable to carry out surgeries in the 2023/24 period. In November 2023 contact was made with a maxillofacial surgeon and positive discussions got underway. Subject to funding and logistics, we plan to progress this initiative in the future.

The Trustees remain greatly heartened to receive messages from communities to say that the measures we have implemented over the years continue to help to sustain them through current uncertain and economically challenging times.

The main achievements of the charity during the year April 2023 – March 24 are outlined in the separate 'Annual Trustees Report', and addressed all the above purposes of the charity.

## **GIFT International**

### **COMMITTEE REPORT, *(continued)***

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

**A. Sustainable Community Development e.g., agricultural projects, tree planting, beekeeping development, water harvesting, small business development.**

**B. Education and Training – education/training bursaries, whole school development, community training courses.**

**C. Community Health and Well-being. Mother and Baby Support, Cleft Palate surgery and community medical support.**

**D. Humanitarian Fund for families and individuals experiencing hardship – feed the children, and individual medical emergencies.**

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

### **The Future**

GIFT International will endeavour to continue funding existing projects, subject to available funds, under the categories set out above. Following contact with a leading Maxillofacial Surgeon in Nairobi in late 2023, and subject to funding, the charity plans to initiate a partnership to support children in need of cleft lip and cleft palate surgery. The charity will continue to identify other suitable projects to seek support for from well-wishers, within the area of benefit.

### **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 G Wilson all served throughout the year.

**GIFT International**

**COMMITTEE REPORT, (continued)**

**RESULTS**

The net movement for the year to 31<sup>ST</sup> March 2024 was a deficit of £164 compared with a surplus of £1,609 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

Signed by:  
Signed-: Janet Wilson  
ADC6A2419F75466...  
Date-: 27/11/2024

Approved by the Committee on-:

Date-: 27/11/2024

## **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 31st March 2024 which are set out on pages 7 to 10.

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 Independent 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 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 31<sup>st</sup> March 2024 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: 20<sup>th</sup> November 2024

**Tim Reid, FIB  
38, Manse Gate,  
Newtownards,  
Co. Down  
BT23 4DG**

**GIFT International****STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31st MARCH 2024****Income and expenditure account**

		<b>Unrestricted</b>	
	<b>Note</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
<b>INCOME FROM:</b>			
General donations	2	7,888	13,469
Investment income	3	-	11
		-----	-----
<b>TOTAL INCOME</b>		<b>7,888</b>	<b>13,480</b>
		-----	-----
<b>EXPENDITURE ON:</b>			
<b>Charitable activities:</b>			
Grants made	4	8,052	11,871
Administrative costs	5	-	-
	-----	-----	-----
<b>TOTAL EXPENDITURE</b>		<b>8,052</b>	<b>11,871</b>
		-----	-----
<b>NET MOVEMENT FOR THE YEAR</b>		<b>(164)</b>	<b>1,609</b>
<b>Reconciliation of funds:</b>			
<b>OPENING FUNDS</b>		<b>32,973</b>	<b>31,364</b>
		-----	-----
<b>CLOSING FUNDS</b>		<b>32,809</b>	<b>32,973</b>
		=====	=====

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.



**GIFT International**

**BALANCE SHEET AT 31st MARCH 2024**

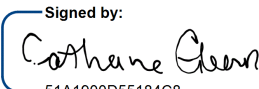
	Note	2024 £	2023 £
<b>CURRENT ASSETS</b>			
Debtors	6	260	676
Bank balance		32,427	32,180
Cash on hand		122	117
		-----	-----
		32,809	32,973
		-----	-----
<b>CURRENT LIABILITIES</b>			
Creditors		-	-
		-----	-----
<b>NET CURRENT ASSETS</b>		32,809	32,973
		=====	=====
<b>CAPITAL AND RESERVES</b>			
Accumulated Fund		32,809	32,973
		=====	=====

The Financial Statements set out on pages 7 to 10 were approved by the Committee of Management and authorised for issue its behalf by:

Signed-:

Signed by:  
  
ADC6A2419F75466...  
J A Wilson  
Chairperson

Date-:  
27/11/2024  
\_\_\_\_\_

Signed by:  
  
54A1900D56184C8...  
C Gleave  
Hon. Treasurer

27/11/2024  
\_\_\_\_\_

## **GIFT International**

### **NOTES TO THE ACCOUNTS** **YEAR ENDED 31st MARCH 2024**

#### **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**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Anonymous	-	2,500
Ulster Bee Keepers' Association	700	-
Little Love Blankets	3,100	-
K Sheil	500	-
R & H Ditty	NIL	2,500
T B F & K L Thompson Trust	NIL	2,000
D Moore	504	504
A McNicholl	650	-
Drumachose Mothers Union	400	-
Various donations, (under £500 each)	1,774	5,289
Gift aid	260	676
	-----	-----
	7,888	13,469
	=====	=====

#### **3. INVESTMENT INCOME**

Other interest	NIL	11
	=====	=====

**GIFT International****NOTES TO THE ACCOUNTS**  
**YEAR ENDED 31st MARCH 2024**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>4. GRANTS MADE</b>		
Ngong Community	-	450
Posho Mill expansion	-	1,562
Kakuyuni School – beds, bed linen, etc	-	2,018
Coastal Bees Project	17	2,000
Poultry Project	-	1,167
Student support - fees, travel, expenses etc	1,232	2,309
Coastal Tree Project	-	200
Mara Mama & Baby Project	1,940	1,455
Gede Tailoring Project	2,243	-
Kadjiado community support	220	200
Medical Support	660	510
Coast Community Support	1,260	-
Mara Student Driving Project	480	-
	-----	-----
	8,052	11,871
	=====	=====
<b>5. ADMINISTRATIVE COSTS</b>		
Bank charges	-	-
	=====	=====
<b>6. DEBTORS</b>		
Gift aid tax recoverable	260	676
	=====	=====

**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.

20<sup>th</sup> November 2024