

GIFT International

Registered with the Charity Commission of Northern Ireland NIC104617

HMRC Charity No. XT3477

REPORT & FINANCIAL STATEMENTS

Year ended 31st March 2025

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, (Hon.Treasurer/Trustee)
E Carson, (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 2025

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 2025.

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

As a 'Grassroots Initiatives, Funding and Training' organisation, GIFT International provides finance and resources for economically challenged rural communities, mainly in Kenya. Project funding is raised through a variety of means including events run by GIFT International Trustees and/or supporters, e.g. coffee mornings and social gatherings, and illustrated talks and lectures that serve to raise awareness about the work of the organisation, for which donations are invited. A number of supporters have signed up to Easyfundraising (the UK's largest retail giving platform), and individual donations are very welcome.

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COMMITTEE REPORT *(continued)*,

REVIEW, *(continued)*

GIFT International raises funds, mainly in Northern Ireland, for use in the area of benefit, for projects including the provision of teacher training workshops, bursaries for student education, provision of resources for schools and students, capacity-building workshops for local community representatives and the provision of small start-up funds for sustainable enterprises for the benefit of identified communities.

GIFT International does not seek to directly benefit from initiatives carried out in the area of benefit, but rather, agreed funding is allocated to the communities who undertake responsibility for managing the projects sustainably, in accordance with the terms agreed by GIFT International and the community. To ensure transparency, the communities appoint a representative committee and, together with GIFT, nominate a project manager, (an individual well known to GIFT International), who liaises directly with the GIFT International Committee. Having agreed terms of the project, established associated costs and a timescale for delivery, funds are transferred to the community project manager who in turn provides receipts and photographic evidence, and reports on progress. The project manager is advised to report on any anomalies or difficulties arising. A review visit is undertaken on the next GIFT International visit to check on progress of the project and to discuss any matters arising.

Local enterprises include tree nurseries, bee-keeping projects, a range of agricultural projects including posho (maize) mills and poultry projects, dressmaking and tailoring enterprises 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, provision of water, training in basic hygiene, access to emergency medical aid and through provision of mobile phones for rapid communication in remote areas. During 2024/25, Cleft Palate surgery was added to the organisation's remit, working with a leading maxillofacial surgeon based in Nairobi whose remit reaches out into remote districts, providing care for financially disadvantaged children.

Education benefits come from initiatives including contributions to school development and educational equipment, teacher training, contributions to school fees, student bursaries, adult training course provision and knowledge and skills shared by volunteers in the areas of benefit.

Main Achievements 2024 - 2025:

The achievements of GIFT International during the financial year 2024 - 2025 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. Each year we engage in consultations with the communities to check that they are happy with the management and progress of projects, and to ascertain if we need to consider any modifications.

GIFT International

COMMITTEE REPORT, *(continued)*

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

The 2024-2025 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, and community feeding programmes.

D. Humanitarian Fund for families and individuals experiencing hardship and medical emergencies.

E. Cleft Palate Support for disadvantaged children in need of cleft surgery and aftercare

The activities listed above required significant funding, and the Trustees of GIFT International are very appreciative of community groups and individual supporters who have contributed 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.

Every year we are approached by more communities seeking financial support.

However, given the small scale of the organisation, the Committee has agreed that we will focus on consolidating existing projects within current areas of benefit, working with known and trusted contacts, such that we will leave a lasting legacy within these communities.

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.

GIFT International

COMMITTEE REPORT, *(continued)*

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, E. Carson and G Wilson all served throughout the year.

RESULTS

The net movement for the year to 31ST March 2025 was a surplus of £21,529 compared with a deficit of £164 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-: _____

Date-: 05/11/2025

Approved by the Committee on-:

Date-: 05/11/2025

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 2025 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)(b) 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 2025 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: 4th November 2025

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

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STATEMENT OF FINANCIAL ACTIVITIES YEAR ENDED 31st MARCH 2025

Income and expenditure account

		Unrestricted	
	Note	2025	2024
		£	£
INCOME FROM:			
General donations	2	38,574	7,888
Investment income	3	-	-
TOTAL INCOME		38,574	7,888
EXPENDITURE ON:			
Charitable activities:			
Grants made	4	17,045	8,052
Administrative costs	5	-	-
TOTAL EXPENDITURE		17,045	8,052
NET MOVEMENT FOR THE YEAR		21,529	(164)
Reconciliation of funds:			
OPENING FUNDS		32,809	32,973
CLOSING FUNDS		54,338	32,809

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 31st MARCH 2025

	Note	2025 £	2024 £
CURRENT ASSETS			
Debtors	6	150	260
Bank balance		54,065	32,427
Cash on hand		123	122
		-----	-----
		54,338	32,809
		-----	-----
CURRENT LIABILITIES			
Creditors		-	-
		-----	-----
NET CURRENT ASSETS		54,338	32,809
		=====	=====
CAPITAL AND RESERVES			
Accumulated Fund		54,338	32,809
		=====	=====

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-:



J A Wilson
Chairperson

Date-:

05/11/2025



G Wilson
Hon. Treasurer

05/11/2025

GIFT International

NOTES TO THE ACCOUNTS YEAR ENDED 31st MARCH 2025

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

	2025	2024
	£	£
D Smith	5,000	NIL
Ulster Beekeepers' Association	750	700
Little Love Blankets	NIL	3,100
K Sheil	500	500
D Moore	504	504
RDJ White	500	NIL
Estate of G Mullan	25,600	NIL
I McFarland	2,500	NIL
A McNicholl	NIL	650
Drumachose Mothers Union	NIL	400
Various donations, (under £500 each)	3,070	1,774
Gift Aid	150	260
	-----	-----
	38,574	7,888
	=====	=====

3. INVESTMENT INCOME

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

GIFT International

NOTES TO THE ACCOUNTS **YEAR ENDED 31st MARCH 2025**

	2025	2024
	£	£
4. GRANTS MADE		
Community Development Laikipia	1,280	-
Coastal Bees Project	1,395	17
Cattle Project, (Mother & Baby)	1,920	-
Student support - fees, travel, expenses etc	1,664	1,232
Coastal Tree Project	1,160	-
Mara Mama & Baby Project	1,960	1,940
Gede Tailoring Project	2,022	2,243
Maxillofacial Surgery	2,526	-
Kajiado community support	300	220
Medical Support	1,255	660
Coast Community Support	NIL	1,260
Mara Student Driving Project	70	480
Mara Community Development	1,493	NIL
	-----	-----
	17,045	8,052
	=====	=====
5. ADMINISTRATIVE COSTS		
Bank charges	-	-
	=====	=====
6. DEBTORS		
Gift aid tax recoverable	150	260
	=====	=====

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.

4th November 2025