

**INDEPENDENT EXAMINER'S REPORT
YEAR END 31st MARCH 2025**

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 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 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
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Newtownards,
Co. Down
BT23 4DG**