

# Unaudited Financial Statements

## Jordan's Gift

---

For the year ended 31 December 2024

**Registered number: NI641158**  
**Charity number: 107751**

## Contents

	Page
<b>Reference and Administrative Details of the Charity, its Trustees and Advisers</b>	1
<b>Trustees' Report</b>	2 - 5
<b>Independent Examiner's Report</b>	6 - 7
<b>Statement of Financial Activities</b>	8
<b>Balance Sheet</b>	9
<b>Notes to the Financial Statements</b>	10 - 15

# Reference and Administrative Details of the Charity, its Trustees and Advisers

**For the year ended 31 December 2024**

## **Trustees**

Mr Leonard Colin Kennedy  
Mrs Dawn Elizabeth Kennedy  
Mr Jared Colin Kennedy  
Mr Glen Rainey  
Dr Jenine Jones

## **Company registered number**

NI641158

## **Charity registered number**

107751

## **Registered office**

14a Lough Road  
Lisburn  
Antrim  
BT27 6TS

## **Accountants**

Grant Thornton Advisors (NI) LLP  
Chartered Accountants  
12 - 15 Donegall Square West  
Belfast  
BT1 6JH

## **Bankers**

Danske Bank  
Donegall Square West  
Belfast  
BT1 6JS

# Trustees' Report

**For the year ended 31 December 2024**

The Trustees present their annual report together with the financial statements of the Jordan's Gift for the year 1 January 2024 to 31 December 2024. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

The company was registered with the NI Charity Commission in 2021. Its Charity number is NIC 107751. The Chief Executive is the main contact with the Commission's office. The registered office is 14a Lough Road, Lisburn, BT27 6TS.

## **Objectives and activities**

### **a. Report Content**

This report records the activities of Jordan's Gift in 2024 and summarises the grants awarded which were confirmed at the AGM held on 2 December 2024.

### **b. Background to Jordan's Gift and its Policies and objectives**

Jordan Kennedy died very unexpectedly when he was 22 years old. The main purpose of the Charity is to honour his memory by raising funds to assist young people who are disadvantaged by way of disability or need. The name 'Jordan's Gift' was chosen not only to represent the awards and funds distributed as 'gifts from Jordan' but also to remember that when Jordan died, he gave the gift of life to many by the donation of his organs.

### **c. Main activities undertaken**

Jordan's Gift raises funds through donations and fund raising events. It then makes general and specific donations to charities, charitable causes and young people as the Governing Trustees direct. Jordan's Gift does not employ any staff and does not have any premises. The Charity holds an Annual General Meeting, usually on the first Monday of December. Its grant awards scheme and business is conducted through a committee, as reported below.

## **Achievements and performance**

### **a. Main achievements of the Company**

Over the course of the 12 month period to 31st December 2024 the charity has continued to raise funds through donations and make donations to registered and other charities.

## Trustees' Report (continued)

**For the year ended 31 December 2024**

**(continued)**

### **b. Fundraising activities and income generation**

Jordan's Gift has an awards committee which consider grants/awards to be made to individuals/organisations in Northern Ireland.

The website which promotes the Awards is [www.jordansgift.org](http://www.jordansgift.org)

The Awards Committee met on four occasions during 2024 and made the following grants totalling £10,000.00. The grants recieved were made up of the following amounts:

1. R McIlroy	£1,500
2. F Duff	£1,500
3. E Brown	£2,500
4. C Esler	£2,500
5. The Hanwood Trust	£2,000

### **c. Impact on beneficiaries**

The benefits which flowed from the assisting, by way of financial award(s), of young people in need during 2024, include:

- reduced levels of stress and anxiety
- relief of financial hardship
- immediate access to medical and nursing treatment
- effective personal care and social well being
- increased independence
- enhanced quality of life
- enhanced mobility
- improved quality of life

### **Financial review**

#### **a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

#### **b. Reserves policy**

Reserves are needed to bridge the timing gap between spending and receiving of income and to cover unplanned temporary shortfalls in income should they arise. Holding adequate reserves safeguards the provision of the charity's services in the event of unexpected significant financial pressures.

# Trustees' Report (continued)

**For the year ended 31 December 2024**

## **c. Financial overview**

The charity raises funds through donations and fund raising events and then makes general and specific donations to charities, charitable causes and young people as the Governing Trustees direct.

Over the course of the 12 month period to 31st December 2024 the charity has continued to raise funds through donations and make donations to registered and other charities.

Reserves are needed to bridge the timing gap between spending and receiving of income and to cover unplanned temporary shortfalls in income should they arise. Holding adequate reserves safeguards the provision of the charity's services in the event of unexpected significant financial pressures.

## **Structure, governance and management**

### **a. Constitution**

The charity is a charitable company limited by guarantee. The charity does not have share capital, and consequently the liability of members is limited.

The charity was established under a Memorandum of Association which established the objects and powers of the charity and is governed by its Articles of Association, and is managed by the board of trustees.

### **b. Appointment of Trustees**

The management of the Company is the responsibility of the Trustees who are elected and co-opted under the terms of its Memorandum and Articles of Association.

The trustees, who are also the Directors for the purposes of company law, of Jordan's Gift are as follows:

Leonard Colin Kennedy  
Dawn Kennedy  
Jared Kennedy  
Dr. Jenine Jones  
Mr Glen Rainey

### **c. Management committee meetings**

The Management Committee met in February, April, September and December 2024.

## Trustees' Report (continued)

**For the year ended 31 December 2024**

### **Statement of Trustees' responsibilities**

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **Small Companies**

In preparing this report, the directors have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

Approved by order of the members of the board of Trustees on 18 February 2025 and signed on their behalf by:



TRUSTEE



# Independent Examiner's Report

## For the year ended 31 December 2024

### **Independent Examiner's Report to the Trustees of Jordan's Gift**

We report on the financial statements of the charity for the year ended 31 December 2024 which are set out on pages 8 to 15.

### **Respective Responsibilities of charity Trustees and Examiner**

As the charity's trustees (and also the directors of the charity for the purpose of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied ourselves that the charity is not subject to audit under company law, and is eligible for independent examination, it is our responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008 ("The Charities Act");
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to our attention.

### **Basis of Independent Examiner's Statement**

We have examined your charity accounts as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

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

Our role is to state whether any material matters have come to our attention giving us cause to believe:

1. that accounting records were not kept in accordance with section 386 of the Companies Act 2006;
2. that the accounts do not accord with those accounting records;
3. that the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102); and
4. that there is further information needed for a proper understanding of the accounts to be reached.





## Independent Examiner's Report (continued)

**For the year ended 31 December 2024**

### **Independent Examiner's Statement**

We have completed our examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, we have found no matters that require drawing to your attention.

Signed: *Grant Thornton Advisors (NI) LLP* Dated: 18 February 2025

Grant Thornton Advisors (NI) LLP  
Chartered Accountants

12 - 15 Donegall Square West  
Belfast

# Statement of financial activities (incorporating the income and expenditure account)

**For the year ended 31 December 2024**

	Note	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
<b>Income from:</b>				
Donations	3	13,625	13,625	12,692
Other trading activities	4	30,337	30,337	-
<b>Total income</b>		<b>43,962</b>	<b>43,962</b>	<b>12,692</b>
<b>Expenditure on:</b>				
Charitable activities	5	28,548	28,548	14,036
<b>Total expenditure</b>		<b>28,548</b>	<b>28,548</b>	<b>14,036</b>
<b>Net movement in funds</b>		<b>15,414</b>	<b>15,414</b>	<b>(1,344)</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward		26,801	26,801	28,145
Net movement in funds		15,414	15,414	(1,344)
<b>Total funds carried forward</b>		<b>42,215</b>	<b>42,215</b>	<b>26,801</b>

All amounts relate to continued operations.

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 10 to 15 form part of these financial statements.

**Jordan's Gift**  
**(A Company Limited by Guarantee)**

## Balance Sheet

For the year ended 31 December 2024

	Note	2024 £	2023 £
<b>Current assets</b>			
Debtors	9	-	1,029
Cash at bank and in hand		44,015	29,372
		<u>44,015</u>	<u>30,401</u>
Creditors: amounts falling due within one year	10	(1,800)	(3,600)
		<u>42,215</u>	<u>26,801</u>
<b>Net current assets</b>			
		42,215	26,801
<b>Total assets less current liabilities</b>		<u>42,215</u>	<u>26,801</u>
<b>Total net assets</b>		<u>42,215</u>	<u>26,801</u>
<b>Charity funds</b>			
Unrestricted funds			
General funds	11	42,215	26,801
		<u>42,215</u>	<u>26,801</u>
Total unrestricted funds	11	42,215	26,801
<b>Total funds</b>		<u>42,215</u>	<u>26,801</u>

The charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The Trustees have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

The financial statements were approved and authorised for issue by the Trustees on 18 February 2025 and signed on their behalf by:



TRUSTEE

The notes on pages 10 to 15 form part of these financial statements.

# Notes to the Financial Statements

**For the year ended 31 December 2024**

## **1. General information**

Jordan's Gift Limited is a company limited by guarantee in Northern Ireland, incorporated under the Companies Act 2006. Its registered office is 14a Lough road, Lisburn BT27 6TS. The company registration number is NI641158 and charity registration number is NIC107751.

The principal activity of Jordan's Gift is raising funds through donations and fund raising events and the provision of donations to charities, charitable causes and young people as the Governing Trustees direct.

## **2. Accounting policies**

### **2.1 Basis of preparation of financial statements**

The financial statements are prepared on a going concern basis, under the historical cost convention and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006. They have been prepared in accordance with the Statement of Recommended Practice- Accounting and Reporting by Charities, effective 1st January 2019 ('SORP').

Jordan's Gift meets the definition of a public benefit entity under FRS 102.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the Charity's accounting policies (see note 3).

The financial statements are prepared in sterling (£), which is the functional currency of the entity.

### **2.2 Going concern**

The trustees have assessed that Jordan's Gift has adequate resources to meet the ongoing costs of the entity for a minimum of 12 months from the date of signing the financial statements. For this reason the financial statements have been prepared on a going concern basis which presumes the realisation of assets and liabilities in the normal course of business.

### **2.3 Income**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

# Notes to the Financial Statements

**For the year ended 31 December 2024**

## **2. Accounting policies (continued)**

### **2.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees, costs of legal advice for trustees and costs linked to the strategic management of the charity, including trustee meetings.

All expenditure is inclusive of irrecoverable VAT.

### **2.5 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

### **2.6 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

### **2.7 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

### **2.8 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

# Notes to the Financial Statements

For the year ended 31 December 2024

## 3. Income from donations and legacies

	Unrestricted funds 2024 £	Total funds 2024 £
Donations	13,625	13,625
<b>Total 2024</b>	<b>13,625</b>	<b>13,625</b>

	Unrestricted funds 2023 £	Total funds 2023 £
Donations	12,692	12,692
<b>Total 2023</b>	<b>12,692</b>	<b>12,692</b>

## 4. Income from other trading activities

### Income from fundraising events

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Gala ball	30,337	30,337	-

## 5. Analysis of expenditure on charitable activities

### Summary by fund type

	Unrestricted funds 2024 £	Total 2024 £
Charitable donations	26,878	26,878
Governance costs	1,670	1,670
	<b>28,548</b>	<b>28,548</b>

# Notes to the Financial Statements

**For the year ended 31 December 2024**

## **5. Analysis of expenditure on charitable activities (continued)**

### **Summary by fund type (continued)**

	Unrestricted funds 2023 £	Total 2023 £
Charitable donations	10,700	10,700
Governance costs	3,336	3,336
	<u>14,036</u>	<u>14,036</u>

## **6. Independent examiner's remuneration**

	2024 £	2023 £
Fees payable to the Company's independent examiner for the independent examination of the Company's annual accounts	<u>1,800</u>	<u>1,600</u>

## **7. Staff costs**

The average number of persons employed by the Charity during the year was Nil.

## **8. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 December 2024, no Trustee expenses have been incurred (2023 - £NIL).

# Notes to the Financial Statements

For the year ended 31 December 2024

## 9. Debtors

	2024 £	2023 £
<b>Due within one year</b>		
Prepayments and accrued income	-	1,029
	<u>-</u>	<u>1,029</u>

## 10. Creditors: Amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	1,800	3,600
	<u>1,800</u>	<u>3,600</u>

## 11. Statement of funds & summary of funds

### Statement of funds & summary of funds - current year

	Balance at 1 January 2024 £	Income £	Expenditure £	Balance at 31 December 2024 £
<b>Unrestricted funds</b>				
General Funds - all funds	26,801	43,962	(28,548)	42,215
	<u>26,801</u>	<u>43,962</u>	<u>(28,548)</u>	<u>42,215</u>

### Statement of funds & summary of funds - prior year

	Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 31 December 2023 £
<b>Unrestricted funds</b>				
General Funds - all funds	28,145	12,692	(14,036)	26,801
	<u>28,145</u>	<u>12,692</u>	<u>(14,036)</u>	<u>26,801</u>

There were no restricted funds in the current or prior period.



## Notes to the Financial Statements

For the year ended 31 December 2024

### 12. Analysis of net assets between funds

	Unrestricted funds 2024 £	Total funds 2024 £
Current assets	44,015	44,015
Creditors due within one year	(1,800)	(1,800)
<b>Total</b>	<b>42,215</b>	<b>42,215</b>

### 13. Members' liability

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £NIL for the debts and liabilities contracted before he/she ceases to be a member.

### 14. Post balance sheet events

There have been no significant events affecting the charity since the year end.

### 15. Controlling party

The ultimate controlling party is deemed to be the Trustees.