

Unaudited Financial Statements

Jordan's Gift

For the year ended 31 December 2025

Registered number: NI641158
Charity number: 107751

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

For the year ended 31 December 2025

| | |
|-----------------|---|
| Trustees | Mr Leonard Colin Kennedy Mrs Dawn Elizabeth Kennedy Mr Jared Colin Kennedy Mr Glen Rainey Dr Jenine Jones Mrs Marina Rainey (appointed 1 October 2025) |
|-----------------|---|

| | |
|--------------------------------------|----------|
| 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 2025

The Trustees present their annual report together with the financial statements of the Company for the year 1 January 2025 to 31 December 2025. 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, Antrim, BT27 6TS.

Objectives and activities

a. Report Content

This report records the activities of Jordan's Gift in 2025 and summarises the grants awarded which were confirmed at the AGM held on 4 December 2025.

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 2025 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 2025

(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

The Awards Committee met on four occasions during 2025 and made the following donations totaling £9,450. The grants paid were made up of the following amounts:

| | |
|-------------------------|--------|
| 1. Ezra McAuley | £1,000 |
| 2. Ashfield Boys School | £2,500 |
| 3. Bobby Moore | £1,000 |
| 4. Kidney Care UK | £950 |
| 5. SUDEP | £1,000 |
| 6. The Hanwood Trust | £500 |
| 7. Tor Bank School | £1,000 |
| 8. Evie O'Hanlon | £1,500 |

c. Impact on beneficiaries

The benefits which flowed from the assisting, by way of financial award(s), of young people in need during 2025, 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 2025

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 2025 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
Mrs Marina Rainey (appointed 1 October 2025)

c. Management committee meetings

The Management Committee met in February, April, September and December 2025.

Trustees' Report (continued)

For the year ended 31 December 2025

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 judgements 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 16 January 2026 and signed on their behalf by:





Independent Examiner's Report

For the year ended 31 December 2025

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 2025 which are set out on pages 8 to 16.

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 2025

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: 16 January 2026

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 2025

| | Note | Unrestricted funds 2025 £ | Total funds 2025 £ | Total funds 2024 £ |
|------------------------------------|------|------------------------------------|-----------------------------|-----------------------------|
| Income from: | | | | |
| Donations | 4 | 24,103 | 24,103 | 13,625 |
| Other trading activities | 5 | 3,260 | 3,260 | 30,337 |
| Total income | | 27,363 | 27,363 | 43,962 |
| Expenditure on: | | | | |
| Charitable activities | 6 | 14,283 | 14,283 | 28,548 |
| Total expenditure | | 14,283 | 14,283 | 28,548 |
| Net movement in funds | | 13,080 | 13,080 | 15,414 |
| Reconciliation of funds: | | | | |
| Total funds brought forward | | 42,215 | 42,215 | 26,801 |
| Net movement in funds | | 13,080 | 13,080 | 15,414 |
| Total funds carried forward | | 55,295 | 55,295 | 42,215 |

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 16 form part of these financial statements.

Registered number: NI641158

Jordan's Gift

(A Company Limited by Guarantee)

Balance Sheet

For the year ended 31 December 2025

| | Note | 2025 £ | 2024 £ |
|--|------|---------------|---------------|
| Current assets | | | |
| Cash at bank and in hand | | 57,094 | 44,015 |
| | | <u>57,094</u> | <u>44,015</u> |
| Creditors: amounts falling due within one year | 10 | (1,800) | (1,800) |
| | | <u></u> | <u></u> |
| Net current assets | | 55,294 | 42,215 |
| Total assets less current liabilities | | <u>55,294</u> | <u>42,215</u> |
| Total net assets | | 55,294 | 42,215 |
| Charity funds | | | |
| Unrestricted funds | | | |
| General funds | 11 | 52,034 | 42,215 |
| | | <u></u> | <u></u> |
| Total unrestricted funds | 11 | 55,294 | 42,215 |
| | | <u></u> | <u></u> |
| Total funds | | <u>55,294</u> | <u>42,215</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 16 January 2026 and signed on their behalf by:



The notes on pages 10 to 16 form part of these financial statements.

Notes to the Financial Statements

For the year ended 31 December 2025

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, Antrim, 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 2025

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 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.

2.6 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.

2.7 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 2025

3. Critical accounting estimates and areas of judgement

Estimates and judgements are required when applying accounting policies. These are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The company makes estimates and assumptions concerning the future, which can involve a high degree of judgement or complexity. The resulting accounting estimates will, by definition, seldom equal the related actual results.

In the Trustees' opinions, there are no significant judgements, estimates and assumptions made about the recognition of assets, liabilities, incomes and expenses.

4. Income from donations and legacies

| | Unrestricted funds 2025 £ | Total funds 2025 £ |
|-----------|------------------------------------|-----------------------------|
| Donations | 24,103 | 24,103 |
| | <u>24,103</u> | <u>24,103</u> |
| | <u><u>24,103</u></u> | <u><u>24,103</u></u> |
| | | |
| | Unrestricted funds 2024 £ | Total funds 2024 £ |
| Donations | 13,625 | 13,625 |
| | <u>13,625</u> | <u>13,625</u> |
| | <u><u>13,625</u></u> | <u><u>13,625</u></u> |

Notes to the Financial Statements

For the year ended 31 December 2025

5. Income from other trading activities

Income from fundraising events

| | Unrestricted funds 2025 £ | Total funds 2025 £ |
|-------------------|------------------------------------|-----------------------------|
| Fundraising event | 3,260 | 3,260 |

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

6. Analysis of expenditure on charitable activities

Summary by fund type

| | Unrestricted funds 2025 £ | Total 2025 £ |
|----------------------|------------------------------------|--------------------|
| Charitable donations | 13,784 | 13,784 |
| Governance costs | 499 | 499 |
| | 14,283 | 14,283 |

| | Unrestricted funds 2024 £ | Total 2024 £ |
|----------------------|------------------------------------|--------------------|
| Charitable donations | 26,878 | 26,878 |
| Governance costs | 1,670 | 1,670 |
| | 28,548 | 28,548 |

Notes to the Financial Statements

For the year ended 31 December 2025

7. Independent examiner's remuneration

| | 2025 | 2024 |
|---|-------|-------|
| | £ | £ |
| Fees payable to the Company's independent examiner for the independent examination of the Company's annual accounts | 1,800 | 1,800 |

8. Staff costs

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

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 December 2025, no Trustee expenses have been incurred (2024 - £NIL).

10. Creditors: Amounts falling due within one year

| | 2025 | 2024 |
|------------------------------|-------|-------|
| | £ | £ |
| Accruals and deferred income | 1,800 | 1,800 |

Notes to the Financial Statements

For the year ended 31 December 2025

11. Statement of funds & summary of funds

Statement of funds & summary of funds - current year

| | Balance at 1 January 2025 £ | Income £ | Expenditure £ | Balance at 31 December 2025 £ |
|---------------------------|--------------------------------------|-------------|------------------|--|
| Unrestricted funds | | | | |
| General Funds - all funds | 42,215 | 27,362 | (14,283) | 55,294 |

Statement of funds & summary of funds - prior year

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

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

12. Analysis of net assets between funds

| | Unrestricted funds 2025 £ | Total funds 2025 £ |
|-------------------------------|------------------------------------|-----------------------------|
| Current assets | 57,094 | 57,094 |
| Creditors due within one year | (1,800) | (1,800) |
| Total | 55,294 | 55,294 |

Notes to the Financial Statements

For the year ended 31 December 2025

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 they are a member, or within one year after they cease to be a member, such amount as may be required, not exceeding £NIL for the debts and liabilities contracted before they cease to be a member.

14. Related party transactions

The Company has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Company at 31 December 2025.

15. Post balance sheet events

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

16. Controlling party

The ultimate controlling party is deemed to be the Trustees.