

Registered with the Charity Commission NI
Charity registration number: NIC101864

Food for Thought Africa

Annual Trustees Report and Financial Statements

Year Ended 5 April 2025

Food for Thought Africa

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Food for Thought Africa

Trustees and their advisors

Trustees

Maeve Marnell
Denise Kennedy
Eamonn Marnell

Bankers

Ulster Bank
Belfast City Office
Donegall Square East
Belfast

Independent examiner

Andrew McCracken
9 Kilbourne Park
Bangor
BT19 1ES

Food For Thought Africa

Annual trustees' report
For the year ended 5 April 2025

OBJECTIVES AND ACTIVITIES

Food For Thought Africa was established for the relief of poverty, the advancement of education and to promote the benefit of people who are in need as a result of poverty and lack of resources (the beneficiaries) in Africa (the area of benefit) without distinction of age, gender, disability, sexual orientation, nationality, ethnic identity, political or religious opinion and in particular to:

- a) Provide or assist others in providing food and developing food programmes for the beneficiaries in the area of benefit
- b) Establish, maintain and manage or co-operate with any local authority in the maintenance of schools or centres for adult learning
- c) Advance the education of the beneficiaries by providing or assisting in the provision of educational facilities and resources in educational establishments in the area of benefit
- d) Relieve sickness and distress among people in the area of benefit by any means
- e) Relieve poverty and hunger in the area of benefit by any charitable means and in particular the provision of grants, loans and training to enable poor people to establish and maintain projects which will enable them to relieve their own poverty
- f) Relieve unemployment and provide or assist in the provision of housing for those who are in conditions of need in the area of benefit.

This year the main activities undertaken in relation to these purposes were:

Provision of feeding programmes to Kasarini Primary School and Thindigua Primary School, Nairobi, Kenya— purpose a and d.

In setting our objectives and planning our activities for the year the trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the charity's purposes and provide a benefit to the beneficiaries.

ACHIEVEMENTS AND PERFORMANCE

This year we continued our feeding programme in Thindigua Primary School in Kiambu County in the outskirts of Nairobi and Kasarini Primary School in Nairobi.

The feeding programme provides a cooked lunch to 1123 children from the surrounding slum areas every day. By providing lunch in school we encourage the children to come to school and get an education which gives them the opportunity to get themselves out of poverty for good.

We know from our experience of running feeding programmes in Africa for 18 years that our feeding programmes cause academic results to improve dramatically which has a positive impact on the child, their family and the whole community.

The project is managed by our former scholarship student Adan Noor who himself benefitted from the feeding programme at Cheleta Primary School.

Food For Thought Africa

Annual trustees' report (continued)
For the year ended 5 April 2025

The trustees continue to seek new projects and are working with Adan to identify new programmes to support.

FINANCIAL REVIEW

The total income for the year was £5,274 raised through voluntary donations with £490 raised through gift aid relief. This represents a decrease of 12% on last year. Donations to Africa were £20,205 with expenses of £764 giving a deficit of £15,695.

The assets and liabilities are set out in the balance sheet with net current assets of £64,565.

Reserves Policy

It is the Board's policy to reserve sufficient funds to ensure the ongoing operations of FFTA for 6 months. At the year end the reserves were above the minimum policy level and this is being reviewed by trustees, as they continue to identify new programmes, as detailed above.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is a trust and governed by a trust deed dated 4th May 2007.

The trust is managed by a board of trustees which shall not be less than 3. A new trustee may be appointed by resolution of a meeting of all the trustees passed by a majority of those present.

Meetings of the trustees are held on a regular basis and at least twice in every year. At these meetings accounts are reviewed against budgets and forecasts. Existing projects are discussed and funding for potential projects discussed and authorised.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name

Food For Thought Africa

Registration number

NIC 101864

Principal Address

7 The Courtyard
Old Windmill Road
Crawfordsburn
BT19 1XJ

Trustees in the reporting period

Maeve Marnell
Eamonn Marnell
Denise Kennedy

Food for Thought Africa

Statement of trustees' responsibilities

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing these financial statements, the trustees are required to:

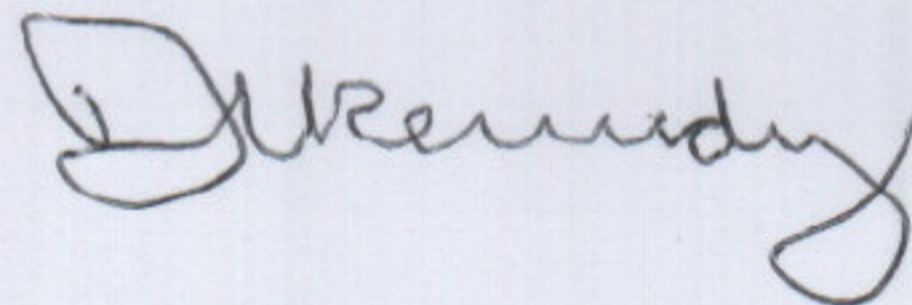
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy the financial position of the charity at the end of the year. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the directors on 18/1/26 2025 and signed on their behalf by



Maeve Marnell



Denise Kennedy

Independent examiner's report to the charity trustees of Food for Thought Africa for the year ended 5 April 2025

I report on the accounts of the Trust for the year ended 5 April 2025, which are set out on pages 7 to 10.

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my 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.

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 accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my 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, I have found no matters that require drawing to your attention.



Andrew McCracken ACIS
Independent examiner

9 Kilbourne Park
Bangor
BT19 1ES

29 December 2025

Food for Thought Africa

Statement of financial activities For the year ended 5 April 2025

	Note	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
Incoming resources					
Donations		4,784	-	4,784	5,362
Gift Aid relief		490	-	490	626
Total incoming resources		5,274	-	5,274	5,988
Resources expended					
African donations	4	(20,205)	-	(20,205)	(13,228)
Printing, stationery and design		(10)	-	(10)	(86)
Bank and visa fees		(754)	-	(754)	(810)
Website domain		-	-	-	-
Total resources expended		(20,969)	-	(20,969)	(14,135)
Net incoming/(outgoing) resources		(15,695)	-	(15,695)	8,147
Reconciliation of funds					
Funds brought forward		80,260	-	80,260	88,407
Net incoming/(outgoing) resources		(15,695)	-	(15,695)	8,147
		64,565	-	64,565	80,260

The Statement of financial activities includes all gains and losses in the year.

All of the above amounts relate to continuing activities.

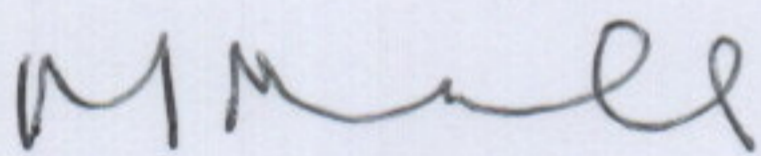
Food for Thought Africa

Balance sheet
As at 5 April 2025

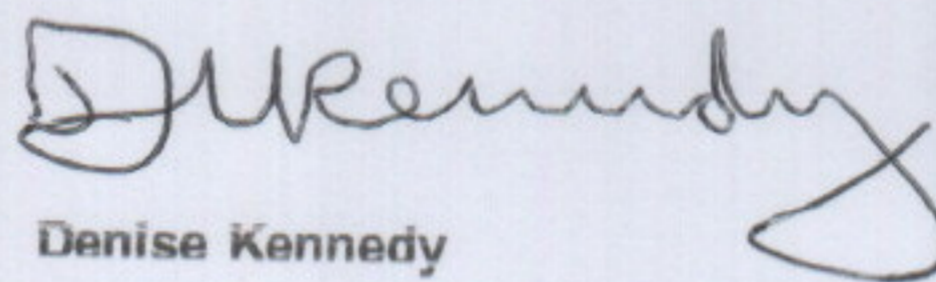
	Note(s)	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	2		-		-
Current assets					
Debtors	3	490		626	
Bank and cash		<u>64,075</u>		<u>79,672</u>	
		<u>64,565</u>		<u>80,298</u>	
Current liabilities					
Creditors	4	<u>-</u>		<u>38</u>	
		<u>-</u>		<u>-</u>	
Net current assets			<u>64,565</u>		<u>80,260</u>
Unrestricted funds		<u>64,565</u>		<u>80,260</u>	
Restricted funds		<u>-</u>		<u>-</u>	
Total funds	6, 7		<u>64,565</u>		<u>80,260</u>

The notes on page 8 to 11 form part of these financial statements.

Approved by the trustees on 18/1/26 2025 and signed on their behalf by:



Maeve Marneil



Denise Kennedy

Food for Thought Africa

Notes to the financial statements For the year ended 5 April 2025

1. Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act (Northern Ireland) and the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

Incoming resources

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.

Resources expended

Expenditure is recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Tangible fixed assets

Tangible fixed assets are being written off over their anticipated useful lives on the following bases:

Framing equipment	25% straight line
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Debtors

Short term debtors are measured at transaction price, less any impairment.

Creditors

Creditors are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method.

Food for Thought Africa

Notes to the financial statements (continued)
For the year ended 5 April 2025

2. Tangible fixed assets

	Framing equipment £	Total £
Cost		
At 6 April 2024	4,163	4,163
	<u>4,163</u>	<u>4,163</u>
At 5 April 2025	4,163	4,163
	<u>4,163</u>	<u>4,163</u>
Depreciation		
At 6 April 2024	4,163	4,163
	<u>4,163</u>	<u>4,163</u>
At 5 April 2025	4,163	4,163
	<u>4,163</u>	<u>4,163</u>
Net book value		
At 5 April 2024	-	-
	<u>-</u>	<u>-</u>
At 5 April 2025	-	-
	<u>-</u>	<u>-</u>

3. Debtors

	2025 £	2024 £
Gift aid repayment	490	626
	<u>490</u>	<u>626</u>

4. Creditors

	2025 £	2024 £
Amounts owed to related parties	-	38
	<u>-</u>	<u>38</u>
	<u>-</u>	<u>38</u>

Notes to the financial statements (continued)
For the year ended 5 April 2025

5. Resources expended on charitable activities

By cost nature	2025 Costs directly allocated to	2025 Support costs allocated	2025 Total resources expended	2024 Total resources expended
	£	£	£	£
Donations to Africa	20,205	-	20,205	13,228
Total	20,205	-	20,205	13,228

By fund	2025 Unrestricted funds	2025 Restricted funds	2025 Total funds	2024 Total funds
	£	£	£	£
Donations to Africa	20,205	-	20,205	13,228
Total	20,205	-	20,205	13,228

6. Analysis of net assets between funds

	2025 Unrestricted funds	2025 Restricted funds	2025 Total funds	2024 Total funds
	£	£	£	£
Tangible assets	-	-	-	-
Debtors	490	-	490	626
Bank and cash	64,075	-	64,075	79,672
Creditors	-	-	-	39
Total	64,565	-	64,565	80,260

7. Movement in funds

	At 6 April 2024	Incoming resources	Outgoing resources	Transfers between funds	At 5 April 2025
	£	£	£	£	£
Unrestricted funds					
General funds	80,260	5,274	(20,969)	-	64,565
Restricted funds					
Restricted funds	-	-	-	-	-
Total funds	80,260	5,274	(20,969)		64,565

~~Footnote 1~~

Notes to the financial statements (continued)
For the year ended 5 April 2025

~~1. Related party transactions~~

At the year end the trustees were owed the year's fee for expenses incurred on behalf of the Trust. There were no other related party transactions during the year and no Trustee received any remuneration.