

THE DON MCMATH FOUNDATION

England & Wales - Charity number 1100164

Details

Other names DMF

Status Registered

Legal form Other

Registered 2003-10-20

Register [View on the Charity Commission register](#)

Contact

Address 60 Sedlescombe Road North
St. Leonards-On-Sea
East Sussex
TN37 7DT

Phone 01424 712333

Email info@donmcmath.org

Website www.donmcmath.org

Activities

Objects: 1. TO ADVANCE THE EDUCATION OF CHILDREN IN THE GAMBIA WHO ARE OF INFANT AND PRIMARY SCHOOL AGE, 2. THE ADVANCEMENT OF ADULT EDUCATION AND LITERACY IN THE GAMBIA

Activities: The school opened on 6 January 2003 with a class of 30 children. Fund raising enabled the Charity to build three separate classroom blocks and a hall. The Charity offers free education for children aged between 5 - 18 , of some of the poorest families in The Gambia. There is a University fund that help with fees for our students that obtain a place at University or Professional Qualifications.

Classification

- **How:** Provides Other Finance, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, The Prevention Or Relief Of Poverty, Environment/conservation/heritage
- **Who:** Children/young People, Other Defined Groups

Geography

- **Area of benefit:** THE GAMBIA
- The Gambia

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£48,586	£47,186	-	-
2024-05-31	£51,465	£53,869	-	-
2023-05-31	£67,972	£60,001	-	-
2022-05-31	£40,860	£46,821	-	-
2021-05-31	£35,940	£40,549	-	-

Trustees

Name	Role	Appointed
PAUL CLIFFORD MCMATH	Chair	
ANNE DOREEN MCMATH		
Dr SARAH MCMATH		2022-06-01
JUDITH MCMATH		
MICHAEL DAVID MCMATH		
NICK MARSHALL		
SHELLEY GRIERSON		2022-06-01

THE DON MCMATH FOUNDATION

England & Wales - Charity number 1100164

Accounts

Charity No 1100164

**THE DON McMATH FOUNDATION
(UK FUNDRAISING)**

**STATEMENT OF ACCOUNTS
FOR THE YEAR ENDED 31 MAY 2025**

**THE DON McMATH FOUNDATION (UK FUNDRAISING)
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MAY 2025**

Governing Document

The Charity is constituted by the Declaration of Trust dated 3 May 2003 as amended by the supplemental Deed dated 25 September 2003. The Charity was formed to raise funds and sponsorship for the advancement of the education of children in The Gambia of infant and primary school age and the advancement of adult education and literacy in The Gambia.

Trustees

The Trustees for the year were:

Anne McMath	Michael McMath
Paul McMath	Graham Cook
Judy McMath	Nick Marshall
Shelley Grierson	Sarah McMath

Achievements

The school in The Gambia opened 6 January 2003 with a class of 30 children.

Fundraising enabled the Charity to build three separate classroom blocks and a hall.

The total cost of the four buildings was £101,313 and enables us to offer free education to children from 5-16 years.

We also pay fees for 3 years for any of our students who obtain a place at Senior School.

This year we have received a few donations that are to be used to help any of our students who managed to get a place at University. We helped 18 student with fees of £5720. approx.

We have continued our maintenance programme of the buildings.

This year we have replaced the front of Upper Basic roof which was leaking badly.

We have started to replace some of the electrics which are over 20 years old.

We are continuing to replace windows with laminated glass as a safety measure which is expensive

We are gradually replacing text books that are over 4 years old

Financial Review

During the year ended 31 May 2025, sponsorship raised £33091 (2024: £33535),

We received in donation this year £2237 which meant that our donations, fundraising and gift aid provided another £14875. (2024 :£17405)

We transferred £46248 to The Gambia and spent £238 for goods shipped out to the school.

The direct expenses and overheads of running the school came to £46248 (2024: £50311).

this included 46 pupils we have sponsored this year at Senior Secondary School and 18 at University

Public Benefit

The Trustees have had regard to the Charity Commission guidance on public benefit.

The Trustees believe that the advancement of education in The Gambia is a clear public benefit.

**THE DON McMATH FOUNDATION (UK FUNDRAISING)
TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MAY 2025**

Reserves Policy

The Trustees have examined the Charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds held by the Charity should be six months of the total expenditure on school running costs which is approximately £25000.

Plans for Future Periods

From September 2025 the number of children on the register will be 360. This does not include pupils who have done well in this year's Grade 9 National Exams who we will continue to fund at Senior Secondary school for three years. At present we are also funding 46 such pupils.


We are planning to continue to renewing old text books and buy additional resources.

We are also continuing major maintenance work on the buildings.

We are continuing with our University programme and will be sponsoring at least 2 new students at University this coming year.

The Charity is actively seeking further sponsorship and donations which will enable the school to continue educating pupils to Senior Level and for continuing the maintenance of the buildings .

The Trustees declare that they have approved the Trustees' Report.

Signed: 
.....
Sarah McMath - Trustee

**THE DON McMATH FOUNDATION (UK FUNDRAISING)
PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31 MAY 2025**


	Note	2025	2024
Incoming Resources			
Voluntary Income	2	47966.06	50895.78
Activities for Generating Funds	3	-	43.73
Investment Income	4	620.25	526.01
Total Incoming Resources		£ <u>48586.31</u>	£ <u>51465.52</u>
Resources Expended			
Fundraising Costs		-	-
Charitable Expenditure	5	46601.06	51068.43
Governance Costs	6	584.66	2800.89
Total Resources Expended		£ <u>47185.72</u>	£ <u>53869.32</u>
Net Incoming Resources		1400.59	(2403.80)
Total Funds brought forward		43010.72	45414.52
Total Funds carried forward		£ <u><u>44411.31</u></u>	£ <u><u>43010.72</u></u>

All funds are unrestricted and there are no endowment funds.

THE DON McMATH FOUNDATION (UK FUNDRAISING)
BALANCE SHEET
AS AT 31 MAY 2025

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	2025	2024
CURRENT ASSETS		
Gift Aid Debtor	308.00	1864.00
Barclays Savings Account	38013.36	39481.66
Barclays Current Account	5200.07	7269.41
Barclays University Fund Account	11386.66	3152.66
Prepayment	<u>2520.70</u>	<u>2768.52</u>
	57428.79	54536.25
CURRENT LIABILITIES		
Creditors	8.78	-
Sponsorship paid in advance	3325.00	1410.00
University fund prepaid	<u>9683.70</u>	<u>10115.53</u>
	13017.48	11525.53
NET ASSETS	<u>£ 44411.31</u>	<u>£ 43010.72</u>
 Represented by:		
Unrestricted Funds	<u>£ 44411.31</u>	<u>£ 43010.72</u>

Signed: .....

P McMath - Chairman

1. Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

(a) Basis of accounting

The financial statements are prepared under the historical cost convention in accordance with applicable accounting standards, the Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005 and the Charities Act 2011.

(b) Incoming resources

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable.
- Donated services and facilities are included at the value to the Charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Investment income is included when receivable.

(c) Resources Expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise the costs associated with attracting voluntary income.
- Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity.
- All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. All costs are allocated directly.

THE DON McMATH FOUNDATION (UK FUNDRAISING)
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31 MAY 2025

	2025	2024
2. Voluntary Income		
Sponsorship	33091.48	33534.80
Donations	8910.43	11299.85
Gift Aid Tax	5964.15	6061.13
	£ <u>47966.06</u>	£ <u>50895.78</u>
3. Activities for Generating Funds		
Fundraising	£ <u>-</u>	£ <u>43.73</u>
4. Investment Income		
Interest received	£ <u>620.25</u>	£ <u>526.01</u>
5. Charitable Expenditure		
Transferred to The Gambia	46247.82	50311.06
Goods for School	238.24	431.38
Shipping Costs	115.00	325.99
	£ <u>46601.06</u>	£ <u>51068.43</u>
6. Governance Costs		
Office Expenses	51.69	21.49
Website and programme costs	-	2225.00
Bank Charges	147.00	189.00
Accountancy	336.00	300.00
Miscellaneous Expenses	49.97	65.40
	£ <u>584.66</u>	£ <u>2800.89</u>

7. Staff Costs

No remuneration was paid to Trustees in the year nor were any Trustees' expenses reimbursed.

THE DON McMATH FOUNDATION (UK FUNDRAISING)
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31 MAY 2025

Page 7

8. Transfer to The Gambia

The Charity regularly transfers funds to The Gambia to pay for education of the children and maintenance of the school. The recipient of the transferred funds is The Don McMath Foundation which is incorporated as a charitable company in The Gambia. The accounts for The Gambia show the transfers from the UK as being spent as follows:

	2025	2024
School equipment and text books	939	1169
Teachers' salaries and other school costs	34238	37093
School overheads, rent, electricity, repairs, etc	1986	1663
Maintenance and sundries	3094	3875
Shipping cost	-	-
Hardship fund	271	416
University fund	5720	6095
Total	£ <u>46248</u>	£ <u>50311</u>

9. Gifts in Kind

Gifts in kind include secondhand books, computer equipment and writing materials, all for the use of the Charity. The value of these items is not material and not included in the financial statements.

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
THE DON McMATH FOUNDATION (UK FUNDRAISING)**

Appendix

I report to the charities trustees on my examination of the accounts of the Trust for the year ended 31 May 2025, which are set out on pages 3 to 7.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act')

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Debbie Hargreaves FCA
Acuity Professional Partnership LLP
Unit 2.02 High Weald House
Glovers End
Bexhill
East Sussex
TN39 5ES

Date: 22/12/2025.....

THE DON MCMATH FOUNDATION

England & Wales - Charity number 1100164

Accounts

Charity No 1100164

**THE DON McMATH FOUNDATION
(UK FUNDRAISING)**

**STATEMENT OF ACCOUNTS
FOR THE YEAR ENDED 31 MAY 2024**

**THE DON McMATH FOUNDATION (UK FUNDRAISING)
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MAY 2024**

Page 1

Governing Document

The Charity is constituted by the Declaration of Trust dated 3 May 2003 as amended by the supplemental Deed dated 25 September 2003. The Charity was formed to raise funds and sponsorship for the advancement of the education of children in The Gambia of infant and primary school age and the advancement of adult education and literacy in The Gambia.

Trustees

The Trustees for the year were:

Anne McMath	Michael McMath
Paul McMath	Graham Cook
Judy McMath	Nick Marshall
Shelley Grierson	Sarah McMath

Achievements

The school in The Gambia opened 6 January 2003 with a class of 30 children.

Fundraising enabled the Charity to build three separate classroom blocks and a hall.

The total cost of the four buildings was £101,313 and enables us to offer free education to children from 5-16 years.

We also pay fees for 3 years for any of our students who obtain a place at Senior School.

This year we have received a few donations that are to be used to help any of our students who managed to get a place at University. We helped 15 student with fees of £6095. approx.

We have continued our maintenance programme of the buildings.

This year we have rebuilt one of our cesspits as it was nearly 20 years old and in a bad condition.

The Hall had problems when it rained due to the pitch of the roof, so the front of the hall was heightened and a new corrugate was installed.

We are continuing to replace windows with laminated glass as a safety measure which is expensive

We are gradually replacing text books as some are very old

Financial Review

During the year ended 31 May 2024, sponsorship raised £33535 (2023: £31730),

We received in donation this year £11300 which meant that our donations, fundraising and gift aid provided another £17405 (2023 :£35962)

We transferred £50311 to The Gambia and spent £757 for goods shipped out to the school.

The direct expenses and overheads of running the school came to £50311 (2023: £57769).

this included 44 pupils we have sponsored this year at Senior Secondary School and 15 at University

The Hardship Fund expenses were £416 this year. The money from this is being used to help very disadvantaged pupils with food at lunch times and medical expenses

We spent £2225 on having a new website built and updating accountancy programmes.

Public Benefit

The Trustees have had regard to the Charity Commission guidance on public benefit.

The Trustees believe that the advancement of education in The Gambia is a clear public benefit.

Reserves Policy

The Trustees have examined the Charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds held by the Charity should be six months of the total expenditure on school running costs which is approximately £25000.

Plans for Future Periods

From September 2024 the number of children on the register will be 338. This does not include pupils who have done well in this year's Grade 9 National Exams who we will continue to fund at Senior Secondary school for three years. At present we are also funding 45 such pupils.


We are planning to continue to renewing old text books and buy additional resources.

We are also continuing major maintenance work on the buildings.

We are continuing with our University programme and will be sponsoring at least 2 new students at University this coming year.

The Charity is actively seeking further sponsorship and donations which will enable the school to continue educating pupils to Senior Level and for continuing the maintenance of the buildings .

The Trustees declare that they have approved the Trustees' Report.

Signed: 
Judy McMath - Trustee

**THE DON McMATH FOUNDATION (UK FUNDRAISING)
PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31 MAY 2024**

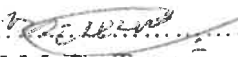
Page 3

	Note	2024	2023
Incoming Resources			
Voluntary Income	2	50895.78	67817.00
Activities for Generating Funds	3	43.73	48.45
Investment Income	4	526.01	106.52
Total Incoming Resources		£ 51465.52	£ 67971.97
Resources Expended			
Fundraising Costs		-	-
Charitable Expenditure	5	51068.43	59301.94
Governance Costs	6	2800.89	699.26
Total Resources Expended		£ 53869.32	£ 60001.20
Net Incoming Resources		(2403.80)	7970.77
Total Funds brought forward		45414.52	37443.75
Total Funds carried forward		£ 43010.72	£ 45414.52

All funds are unrestricted and there are no endowment funds.

THE DON McMATH FOUNDATION (UK FUNDRAISING)
BALANCE SHEET
AS AT 31 MAY 2024

	2024	2023
CURRENT ASSETS		
Gift Aid Debtor	1864.00	665.00
Barclays Savings Account	39481.66	45097.71
Barclays Current Account	7269.41	8579.63
Barclays Hardship Fund Account	3152.66	2838.65
Prepayment	<u>2768.52</u>	<u>(920.42)</u>
	<u>54536.25</u>	<u>56260.57</u>
CURRENT LIABILITIES		
Sponsorship paid in advance	1410.00	4560.00
University fund prepaid	<u>10115.53</u>	<u>6286.05</u>
	11525.53	10846.05
NET ASSETS	<u>£ 43010.72</u>	<u>£ 45414.52</u>
Represented by:		
Unrestricted Funds	<u>£ 43010.72</u>	<u>£ 45414.52</u>

Signed: 
M McMath - Trustee

THE DON McMATH FOUNDATION (UK FUNDRAISING)
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31 MAY 2024

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	2024	2023
2. Voluntary Income		
Sponsorship	33534.80	31730.24
Donations	11299.85	30166.76
Gift Aid Tax	6061.13	5920.00
	<u>£ 50895.78</u>	<u>£ 67817.00</u>
3. Activities for Generating Funds		
Fundraising	<u>£ 43.73</u>	<u>£ 45.45</u>
4. Investment Income		
Interest received	<u>£ 526.01</u>	<u>£ 106.52</u>
5. Charitable Expenditure		
Transferred to The Gambia	50311.06	57769.30
Goods for School	431.38	1282.64
Shipping Costs	325.99	250.00
	<u>£ 51068.43</u>	<u>£ 59301.94</u>
6. Governance Costs		
Office Expenses	21.49	143.54
Website and programme costs	2225.00	-
Bank Charges	189.00	165.00
Accountancy	300.00	264.00
Miscellaneous Expenses	65.40	126.72
	<u>£ 2800.89</u>	<u>£ 699.26</u>

7. Staff Costs

No remuneration was paid to Trustees in the year nor were any Trustees' expenses reimbursed.

1. Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

(a) Basis of accounting

The financial statements are prepared under the historical cost convention in accordance with applicable accounting standards, the Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005 and the Charities Act 2011.

(b) Incoming resources

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable.
- Donated services and facilities are included at the value to the Charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Investment income is included when receivable.

(c) Resources Expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise the costs associated with attracting voluntary income.
- Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity.
- All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. All costs are allocated directly.

THE DON McMATH FOUNDATION (UK FUNDRAISING)
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31 MAY 2024

Page 7

8. Transfer to The Gambia

The Charity regularly transfers funds to The Gambia to pay for education of the children and maintenance of the school. The recipient of the transferred funds is The Don McMath Foundation which is incorporated as a charitable company in The Gambia. The accounts for The Gambia show the transfers from the UK as being spent as follows:

	2024	2023
School equipment and text books	1169	3210
Teachers' salaries and other school costs	37093	43852
School overheads, rent, electricity, repairs, etc	1663	2354
Maintenance and sundries	3875	7791
Shipping cost	-	-
Hardship fund	416	562
University fund	6095	-
Total	<u>£ 50311</u>	<u>£ 57769</u>

9. Gifts in Kind

Gifts in kind include secondhand books, computer equipment and writing materials, all for the use of the Charity. The value of these items is not material and not included in the financial statements.

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
THE DON McMATH FOUNDATION (UK FUNDRAISING)**

Appendix

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Responsibilities and basis of report

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I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act;
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Deborah Hargreaves FCA
Acuity Professional Partnership LLP
Unit 2.02 High Weald House
Glovers End
Bexhill
East Sussex
TN39 5ES

Date: 17/2/2025

THE DON MCMATH FOUNDATION

England & Wales - Charity number 1100164

Accounts

Charity No 1100164

**THE DON McMATH FOUNDATION
(UK FUNDRAISING)**

**STATEMENT OF ACCOUNTS
FOR THE YEAR ENDED 31 MAY 2023**

**THE DON McMATH FOUNDATION (UK FUNDRAISING)
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MAY 2023**

Page 1

Governing Document

The Charity is constituted by the Declaration of Trust dated 3 May 2003 as amended by the supplemental Deed dated 25 September 2003. The Charity was formed to raise funds and sponsorship for the advancement of the education of children in The Gambia of infant and primary school age and the advancement of adult education and literacy in The Gambia.

Trustees

The Trustees for the year were:

Anne McMath	Michael McMath
Paul McMath	Graham Cook
Judy McMath	Nick Marshall
Shelly Grierson	Sarah McMath

Achievements

The school in The Gambia opened 6 January 2003 with a class of 30 children. Fundraising enabled the Charity to build three separate classroom blocks and a hall. The total cost of the four buildings was £101,313 and enables us to offer free education to children from 5-16 years. We also pay fees for 3 years for any of our students who obtain a place at Senior School. This year we have received a few donations that are to be used to help any of our students who managed to get a place at University. We helped 9 student with fees of £4980 approx.. We have continued our maintenance programme of the buildings. Due to flooding of the Nursery we have had the roof overhauled, new ceilings installed and both of the classes and outside of the building being repainted. Also the Lower Basic was repainted, both classes, the outside and the walls of the compound. Electrics were updated and Internet Fibre installed. We are continuing to replace the windows with laminated glass as a safety measure which is expensive. We are gradually replacing text books as some are now very old.

Financial Review

During the year ended 31 May 2023, sponsorship raised £31730 (2022: £27434), We received in donation this year £21743 which meant that our donations, fundraising and gift aid provided another £35962 (2022 :£13422) We transferred £57769 to The Gambia and spent £1283 from goods shipped out to the school. The direct expenses and overheads of running the school came to £57769 (2022: £44430). this included 44 pupils we have sponsored this year at Senior Secondary School and 9 at University The Hardship Fund expenses were £562 this year. The money from this is being used to help very disadvantaged pupils with food at lunch times and medical expenses

Public Benefit

The Trustees have had regard to the Charity Commission guidance on public benefit. The Trustees believe that the advancement of education in The Gambia is a clear public benefit.

**THE DON McMATH FOUNDATION (UK FUNDRAISING)
TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MAY 2023**

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Reserves Policy

The Trustees have examined the Charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds held by the Charity should be six months of the total expenditure on school running costs which is approximately £21000.

Plans for Future Periods

From September 2023 the number of children on the register will be 342. This does not include pupils who have done well in this year's Grade 9 National Exams who we will continue to fund at Senior Secondary school for three years. At present we are also funding 44 such pupils.

We are planning to continue to renewing old text books and buy additional resources.

We are also continuing major maintenance work on the buildings.

We are continuing with our University programme and will be sponsoring at least 2 new students at University this coming year.

The Charity is actively seeking further sponsorship and donations which will enable the school to continue educating pupils to Senior Level and for continuing the maintenance of the buildings .

The Trustees declare that they have approved the Trustees' Report.

Signed: 
Jody McMath - Trustee

**THE DON McMATH FOUNDATION (UK FUNDRAISING)
PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31 MAY 2023**

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	Note	2023	2022
Incoming Resources			
Voluntary Income	2	67817.00	40761.00
Activities for Generating Funds	3	48.45	94.55
Investment Income	4	106.52	3.95
Total Incoming Resources		<u>£ 67971.97</u>	<u>£ 40859.50</u>
Resources Expended			
Fundraising Costs		-	6.43
Charitable Expenditure	5	59301.94	46315.01
Governance Costs	6	699.26	500.06
Total Resources Expended		<u>£ 60001.20</u>	<u>£ 46821.50</u>
Net Incoming Resources		7970.77)	(5962.00)
Total Funds brought forward		<u>37443.75</u>	<u>43405.75</u>
Total Funds carried forward		<u>£ 45414.52</u>	<u>£ 37443.75</u>

All funds are unrestricted and there are no endowment funds.

**THE DON McMATH FOUNDATION (UK FUNDRAISING)
BALANCE SHEET
AS AT 31 MAY 2023**

Page 4

	2023	2022
CURRENT ASSETS		
Gift Aid Debtor	665.00	435.50
Barclays Savings Account	45097.71	36747.35
Barclays Current Account	8579.63	7437.77
Barclays Hardship Fund Account	2838.65	3530.77
Prepayment	<u>(920.42)</u>	<u>292.44</u>
	56260.57	48443.83
CURRENT LIABILITIES		
Sponsorship paid in advance	4560.00	4398.06
University fund prepaid	<u>6286.05</u>	<u>6602.02</u>
	10846.05	11000.08
NET ASSETS	<u>£ 45414.52</u>	<u>£ 37443.75</u>
 Represented by:		
Unrestricted Funds	<u>£ 45414.52</u>	<u>£ 43405.75</u>

Signed: 

M McMATH - Trustee

1. Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

(a) Basis of accounting

The financial statements are prepared under the historical cost convention in accordance with applicable accounting standards, the Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005 and the Charities Act 2011.

(b) Incoming resources

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable.
- Donated services and facilities are included at the value to the Charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Investment income is included when receivable.

(c) Resources Expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise the costs associated with attracting voluntary income.
- Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity.
- All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. All costs are allocated directly.

THE DON McMATH FOUNDATION (UK FUNDRAISING)
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31 MAY 2023

Page 6

	2023	2022
2. Voluntary Income		
Sponsorship	31730.24	27433.58
Donations	30166.76	9088.42
Gift Aid Tax	5920.00	4239.00
	<u>£ 67817.00</u>	<u>£ 40761.00</u>
3. Activities for Generating Funds		
Fundraising	<u>£ 45.45</u>	<u>£ 94.55</u>
4. Investment Income		
Interest received	<u>£ 106.52</u>	<u>£ 3.95</u>
5. Charitable Expenditure		
Transferred to The Gambia	57769.30	44430.22
Goods for School	1282.64	1221.84
Shipping Costs	250.00	662.95
	<u>£ 59301.94</u>	<u>£ 46315.01</u>
6. Governance Costs		
Office Expenses	143.54	44.18
Bank Charges	165.00	90.00
Accountancy	264.00	300.00
Miscellaneous Expenses	126.72	65.88
	<u>£ 699.26</u>	<u>£ 500.06</u>
7. Staff Costs		
No remuneration was paid to Trustees in the year nor were any Trustees' expenses reimbursed.		
8. Transfer to The Gambia		
The Charity regularly transfers funds to The Gambia to pay for education of the children and maintenance of the school. The recipient of the transferred funds is The Don McMath Foundation which is incorporated as a charitable company in The Gambia. The accounts for The Gambia show the transfers from the UK as being spent as follows:		
	2023	2022
School equipment and text books	3210	2168
Teachers' salaries and other school costs	43852	36711
School overheads, rent, electricity, repairs, etc	2354	1741
Maintenance and sundries	7791	3447
Shipping cost	-	-
Hardship fund	562	363
Total	<u>£ 57769</u>	<u>£ 44430</u>

THE DON McMATH FOUNDATION (UK FUNDRAISING)
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31 MAY 2023

Page 7

9. Gifts in Kind

Gifts in kind include secondhand books, computer equipment and writing materials, all for the use of the Charity. The value of these items is not material and not included in the financial statements.

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
THE DON McMATH FOUNDATION (UK FUNDRAISING)**

Appendix

I report to the charities trustees on my examination of the accounts of the Trust for the year ended 31 May 2023, which are set out on pages 3 to 7.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act')

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Rachel Taylor FCA
Acuity Professional Partnership LLP
Unit 2.02 High Weald House
Glovers End
Bexhill
East Sussex
TN39 5ES

Date: 18/12/2023

THE DON MCMATH FOUNDATION

England & Wales - Charity number 1100164

Accounts

Charity No 733/2002

DON McMATH FOUNDATION
Incorporated as a Charitable Company in The Gambia


STATEMENT OF ACCOUNTS
FOR THE YEAR ENDED 31 MAY 2022

DON McMATH FOUNDATION
Incorporated as a Charitable Company in The Gambia
BALANCE SHEET
AS AT 31 MAY 2022

	Note	2022		2021
FIXED ASSETS				
Building and Land Costs	2	5414032	2	5414032
CURRENT ASSETS				
Prepayments		(13100)		-
Stock of badges		4850		10250
Bank Current Account		127855		500619
Cash Account		<u>56389</u>		<u>17579</u>
		175994		528448
CREDITORS				
Accruals	3	<u>50613</u>	3	<u>403067</u>
		125381		125381
TOTAL ASSETS LESS CURRENT LIABILITIES		<u><u>5539413</u></u>		<u><u>5539413</u></u>

Represented by:

Unrestricted funds brought forward	5539413	5539413
Surplus for the year		
Unrestricted funds carried forward	D <u><u>5539413</u></u>	D <u><u>5539413</u></u>

Signed:

P McMath
Chairman/Trustee

DON McMATH FOUNDATION
Incorporated as a Charitable Company in The Gambia
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MAY 2022

Page 2

	2022	2021
INCOME		
Transfer from UK	3068149	2517225
DEDUCT EXPENSES		
One Off Costs		
School Equipment re Upper Basic	-	-
Maintenance	204965	89245
Shipping costs	-	-
Teachers' training	15000	16000
Hardship fund	25085	14920
Inspection report re nursery	-	20000
Graduation costs	-	-
University fees	132300	68200
Fees re Senior School	<u>75975</u>	<u>45500</u>
	(453325)	(253865)
Direct Expenses		
Teachers' salaries	1077784	904095
Employers' tax and social security	191414	157443
Teachers' travel	484728	379095
Teachers' allowance	160	20790
School bonuses	51900	64940
Other wages	375020	316666
School uniforms	89400	76150
Medical expenses	1430	821
Classroom resources	<u>8250</u>	<u>7600</u>
	(2280086)	(1927600)
Overheads		
Rent and land premium	1380	1379
Water	12078	20008
Electricity	43100	29900
Upper Basic exams	31560	33340
Books, computer and stationery	124645	126780
Books - Upper Basic	25105	38840
Repairs and renewals	53552	41659
Telephone	10250	7750
Cleaning	6325	5500
Miscellaneous expenses	4220	3650
Travel expenses	16805	18090
Bank charges	5718	8864
Christmas Parties	<u>-</u>	<u>-</u>
	(334738)	(335760)
EXCESS OF INCOME		
OVER EXPENDITURE	D <u><u>-</u></u>	D <u><u>-</u></u>

DON McMATH FOUNDATION
Incorporated as a Charitable Company in The Gambia
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MAY 2022

1. ACCOUNTING POLICIES

a. Basis of preparation of accounts.

The accounts are prepared under the historical cost convention and applicable accounting standards.

b. Income

Voluntary income and donations are included in income when they are receivable except when 'donors' conditions have not been fulfilled; then the income is deferred.

c. The figures are expressed in Gambian Dalasi (D).

	2021	2021
2. FIXED ASSETS		
School at Kotu, The Gambia		
Building and Land Costs		
Cost brought forward	5414032	5414032
Additions	-	-
Cost carried forward	D <u>5414032</u>	I <u>5414032</u>
3. ACCRUALS		
Teachers' tax and social security	31909	36837
Other	(1303)	1488)
Money transferred for June 2022	20007	364742
	D <u>50613</u>	I <u>403067</u>

**INDEPENDENT EXAMINERS' REPORT
TO THE TRUSTEES OF DON McMATH FOUNDATION
Incorporated as a Charitable Company in The Gambia**

Appendix

We report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 May 2022, which are set out on pages 1 to 3.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts.

We report in respect of our examination of the charity's accounts by reviewing the source documents provided by yourselves.

Independent Examiner's Statement

We have completed my examination. We can confirm that no material matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

We have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Acuity Professional Partnership LLP

Acuity Professional Partnership LLP
Unit 2.02 High Weald House
Glovers End
Bexhill
East Sussex
TN39 5ES

Date: 25.01.2023
.....

THE DON MCMATH FOUNDATION

England & Wales - Charity number 1100164

Accounts

Charity No 1100164

**THE DON McMATH FOUNDATION
(UK FUNDRAISING)**

**STATEMENT OF ACCOUNTS
FOR THE YEAR ENDED 31 MAY 2021**

**THE DON McMATH FOUNDATION (UK FUNDRAISING)
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MAY 2021**

Page 1

Governing Document

The Charity is constituted by the Declaration of Trust dated 3 May 2003 as amended by the supplemental Deed dated 25 September 2003. The Charity was formed to raise funds and sponsorship for the advancement of the education of children in The Gambia of infant and primary school age and the advancement of adult education and literacy in The Gambia.

Trustees

The Trustees for the year were:

Anne McMath	Michael McMath
Paul McMath	Graham Cook
Judy McMath	Nick Marshall

Achievements

The school in The Gambia opened 6 January 2003 with a class of 30 children.

Fundraising enabled the Charity to build three separate classroom blocks and a hall.

The total cost of the four buildings was £101,313 and enables us to offer free education to children from 5-16 years.

We also pay fees for 3 years for any of our students who obtain a place at Senior School.

This year we have received a few donations that are to be used to help any of our students who managed to get a place at University. We helped 2 student with fees of £1020 approx..

We have continued our maintenance programme of the buildings.

We had to do intensive repairs on one of our cess pits which had been damaged by rats.

We have continued updated our electrical system. We are also replacing glass in the windows with laminated glass as a safety measure.

Financial Review

During the year ended 31 May 2021, sponsorship raised £28445 (2020: £29871),

We received in donation this year £3286.89 which meant that our donations, fundraising and gift aid provided another £7470.03 (2020 :£34650 which included a donation of £30000)

We transferred £37538.42 to The Gambia and spent £1187 from goods shipped out to the school.

The direct expenses and overheads of running the school came to £37538.42 (2020: £33868).

this included 33 pupils we have sponsored this year at Senior Secondary School and 2 at University

The Hardship Fund expenses were £222 this year. The money from this is being used to help very disadvantaged pupils with food at lunch times and medical expenses

Due to COVID 19 the school was lockdown for several months and extra expenses were incurred to comply with The Gambia rules

Public Benefit

The Trustees have had regard to the Charity Commission guidance on public benefit.

The Trustees believe that the advancement of education in The Gambia is a clear public benefit.

**THE DON McMATH FOUNDATION (UK FUNDRAISING)
TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MAY 2021**

Page 2

Reserves Policy

The Trustees have examined the Charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds held by the Charity should be six months of the total expenditure on school running costs which is approximately £21000.

Plans for Future Periods

Due to covid 19 there will be some on going expenses which we have made allowances for. From September 2021 the number of children on the register will be 360. This does not include pupils who have done well in this year's Grade 9 National Exams who we will continue to fund at Senior Secondary school for three years. At present we are also funding 33 such pupils.

We are planning to continue to renewing old text books and buy additional resource's.
We are also continuing major maintenance work on the buildings.
We are continuing with our University programme and will be sponsoring at least 2 new students at University this coming year.

The Charity is actively seeking further sponsorship and donations which will enable the school to continue educating pupils to Senior Level and for continuing the maintenance of the buildings .

The Trustees declare that they have approved the Trustees' Report.

Signed: 
.....
Judy McMath - Trustee

**THE DON McMATH FOUNDATION (UK FUNDRAISING)
 PROFIT AND LOSS ACCOUNT
 FOR THE YEAR ENDED 31 MAY 2021**

	Note	2021	2020
Incoming Resources			
Voluntary Income	2	35890.06	64521.35
Activities for Generating Funds	3	25.60	-
Investment Income	4	23.89	59.30
Total Incoming Resources		<u>£ 35939.55</u>	<u>£ 64580.65</u>
Resources Expended			
Fundraising Costs		13.41	25.51
Charitable Expenditure	5	39888.29	44157.81
Governance Costs	6	647.70	1051.73
Total Resources Expended		<u>£ 40549.40</u>	<u>£ 45235.05</u>
Net Incoming Resources		(4609.85)	19345.60
Total Funds brought forward		48015.60	28670.00
Total Funds carried forward		<u>£ 43405.75</u>	<u>£ 48015.60</u>

All funds are unrestricted and there are no endowment funds.

**THE DON McMATH FOUNDATION (UK FUNDRAISING)
BALANCE SHEET
AS AT 31 MAY 2021**

Page 4

	2021	2020
CURRENT ASSETS		
Gift Aid Debtor	745.00	732.50
Barclays Savings Account	38807.02	49315.39
Barclays Current Account	5112.18	7647.62
Barclays Hardship Fund Account	3690.70	3813.69
Prepayment	<u>5222.66</u>	<u>611.08</u>
	<u>53577.56</u>	<u>62120.28</u>
CURRENT LIABILITIES		
Sponsorship paid in advance	6563.27	9744.30
University fund prepaid	<u>3608.54</u>	<u>4360.38</u>
	10171.81	14104.68
NET ASSETS	<u>£ 43405.75</u>	<u>£ 48015.60</u>
Represented by:		
Unrestricted Funds	<u>£ 43405.75</u>	<u>£ 48015.60</u>

Signed:

M McMATH - Trustee

1. Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

(a) Basis of accounting

The financial statements are prepared under the historical cost convention in accordance with applicable accounting standards, the Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005 and the Charities Act 2011.

(b) Incoming resources

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable.
- Donated services and facilities are included at the value to the Charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Investment income is included when receivable.

(c) Resources Expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise the costs associated with attracting voluntary income.
- Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity.
- All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. All costs are allocated directly.

**NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31 MAY 2021**

	2021	2020
2. Voluntary Income		
Sponsorship	28445.63	29870.53
Donations	3286.89	30280.82
Gift Aid Tax	4157.54	4370.00
	<u>£ 35890.06</u>	<u>£ 64521.35</u>
3. Activities for Generating Funds		
Fundraising	<u>£ 25.60</u>	<u>£ -</u>
4. Investment Income		
Interest received	<u>£ 23.89</u>	<u>£ 59.30</u>
5. Charitable Expenditure		
Transferred to The Gambia	37538.42	42881.20
Goods for School	1186.89	1013.55
Shipping Costs	1162.98	263.06
	<u>£ 39888.29</u>	<u>£ 44157.81</u>
6. Governance Costs		
Office Expenses	199.76	639.84
Bank Charges	120.00	60.00
Accountancy	300.00	240.00
Miscellaneous Expenses	27.94	111.89
	<u>£ 647.70</u>	<u>£ 1051.73</u>
7. Staff Costs		
No remuneration was paid to Trustees in the year nor were any Trustees' expenses reimbursed.		
8. Transfer to The Gambia		
The Charity regularly transfers funds to The Gambia to pay for education of the children and maintenance of the school. The recipient of the transferred funds is The Don McMath Foundation which is incorporated as a charitable company in The Gambia. The accounts for The Gambia show the transfers from the UK as being spent as follows:		
	2021	2020
School equipment and text books	2470	2001
Teachers' salaries and other school costs	31475	31165
School overheads, rent, electricity, repairs, etc	1419	2703
Maintenance and sundries	1952	6682
Shipping cost	-	63
Hardship fund	222	267
Total	<u>£ 37538</u>	<u>£ 42881</u>

9. Gifts in Kind

Gifts in kind include second hand books, computer equipment and writing materials, all for the use of the Charity. The value of these items is not material and not included in the financial statements.

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
THE DON McMATH FOUNDATION (UK FUNDRAISING)**

Appendix

I report to the charities trustees on my examination of the accounts of the Trust for the year ended 31 May 2021, which are set out on pages 3 to 7.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act')

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Rachel Taylor

Rachel Taylor FCA
Acuity Professional Partnership LLP
Unit 2.02 High Weald House
Glovers End
Bexhill
East Sussex
TN39 5ES

Date: 18.02.2022.....